

EAST RENFREWSHIRE COUNCIL24 June 2020Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2020/21**PURPOSE**

1. To advise Council of the estimated financial impact of COVID-19 on the Council's budget plans, to project the revenue out-turn position for 2020/21 and to set out potential options for addressing the resulting shortfall. The report also provides details of expected year end variances for each department at period 1, based on the financial position as at 30 April 2020 and subsequent assessment of pressures arising from COVID-19.

**RECOMMENDATION**

2. It is recommended that members:
  - (a) note the £1.875m increase in the Council's General Revenue Grant in late February 2020;
  - (b) agree to apply £1.278m of the additional grant to cancel out the requirement for unallocated savings in the Council's 2020/21 budget;
  - (c) note the forecast additional financial pressures arising from COVID-19, the further revisions to the Council's Scottish Government grant funding confirmed to date and the resulting significant budget gap for 2020/21;
  - (d) note the broad options for addressing this unprecedented gap and that a further report will be submitted in August updating the position and providing more detailed proposals;
  - (e) instruct departments to avoid all non essential spending with immediate effect;
  - (f) authorise the CMT to incur essential unbudgeted COVID related expenditure commitments over the summer up to the maximum figures set out in Annex A;
  - (g) agree to adopt a single year budget approach for 2021/22; and
  - (h) approve service virements and operational adjustments as set out in the notes to the tables in Annex B.

**BACKGROUND**

3. In normal years the first revenue monitoring report to Cabinet is not submitted until August, however an early report has been prepared for Council this year in recognition of both the late amendment to the Council's 2020/21 grant allocation in February 2020 and the unprecedented impact of the recent COVID-19 outbreak on the Council's finances.

4. Just prior to the council meeting on 27 February 2020, the Scottish Government announced an increase of £1.875m in East Renfrewshire Council's General Revenue Grant. The council agreed the budget as per the council papers but requested that Officers return to the council with a proposal for an amended budget reflecting the increased funding. It was expected at the time that the proposal would include the deletion of the requirement for additional unallocated savings of £1.278m. The remaining funding of £0.597m could have been used to remove some of the most difficult allocated savings or alternatively could have been applied to reduce the call on reserves which had been included to achieve a balanced budget.

## **COVID-19 IMPACT ON BUDGETS**

5. In March 2020 COVID-19 began to impact severely on life in the United Kingdom. Lockdown was imposed and the Council agreed emergency powers whilst closing schools and most other Council buildings and taking on a wide range of additional duties in response to the crisis.
6. The financial impact on the Council of the pandemic can be seen across five broad areas:-
  - Additional spending pressures in providing new services and addressing increased needs
  - Losses in normal income streams
  - Reduced spending in areas where services have been curtailed
  - Reduction in ability to deliver planned budget savings
  - Putting in place recovery arrangements
7. Additional spending pressures included the costs of providing support for those shielding or clinically vulnerable and others affected by the impact of COVID, through the establishment of a Humanitarian Hub, the delivery to home of Free School Meals, ICT costs to enable home working, childcare for the children of key workers and vulnerable children, (for both term time and Easter and Summer holidays), PPE, the extension of supply teachers' contracts into the Summer term, additional contract costs due to COVID related delays and the administration of business grants.
8. The Council and the ER Culture and Leisure Trust rely heavily on external income and with the closure of many facilities this income has not been achieved. The ERCLT have been particularly badly affected as much of their income comes from customers using gyms, swimming and hall lets but departments of the Council were also affected with reductions in expected income for wrap around care, pitches, special uplifts etc. It is also expected that levels of income collected for Council Tax, rents and other debts will fall as levels of unemployment rise.
9. There are some areas where costs have decreased such as utilities and food. However it should be noted that the biggest item of expenditure is staff costs and these could not be reduced.
10. Many of the planned savings in the budget approved by Council would have taken considerable management effort to archive them along with complex programmes to reduce staff numbers by voluntary means. Management resource has been focused entirely on addressing the impact of COVID and ensuring that critical services can be delivered. In many areas of work increased staff numbers will be required to deal with recovery and also to reflect those who have not been able to carry out their main role due to being very clinically vulnerable.

11. As the country moves towards recovery, there will be considerable additional costs in delivering services in a safe way. Schools will have to be redesigned to allow children to safely attend with a blended learning approach. Offices will only be able to safely take about 30% of staff with most staff working from home for the foreseeable future. All facilities will require additional cleaning with resulting increases in staffing and materials costs.
12. More details of these impacts are set out in Annex A.
13. The Scottish Government has already allocated additional funding of £235m to Scottish Councils in recognition of these pressures on local services, with East Renfrewshire allocated £4.394m of this total. However COSLA has assessed the net financial pressure on Scottish Councils for the period up to 30 June 2020 alone as around £380m, some £145m more than the additional funding allocated to date.
14. Councils are now beginning to capture estimated “full year” additional costs of the COVID response and this information will be used in ongoing discussions with the Scottish and UK Governments. The additional full year COVID pressure for this Council is currently estimated at £13.9m as set out in Annex A, but this is based on a number of assumptions and under a worst case scenario could rise to £17.5m. Taking into account expected Government grant of £4.394m for COVID related activity, this leaves a potential COVID related shortfall in the Council’s 2020/21 budget of £9.5m to £13.1m.
15. This total COVID related variance has been included in the overall monitoring of the Council’s budget in Annex B. This shows that, after accounting for the £1.875m grant increase in February 2020 and some slight minor variances on routine expenditure, the overall forecast year end Council position is a shortfall of £8.55m, with £8.4m relating to General Fund services and £0.150m relating to the HRA.
16. Costs are likely to change significantly as we move through the recovery phases and Councils adapt and redesign services accordingly. There are also many unknown factors including the timing of the recovery phases, the impact on the wider economy and public behaviour and the potential impact of any future peaks in the outbreak, leading to further restrictions.
17. These figures do not include COVID pressures being addressed by Integration Joint Boards, as these are being separately accounted for. The Scottish Government has provided £50m of IJB mobilisation costs of which the East Renfrewshire IJB was allocated £0.886m. The IJB estimate that their total costs will be in the region of £9m with social care costs a significant part of those costs. The IJB expect Government funding to cover these costs but an element of this pressure has been reflected under the worst case scenario in Annex A, should full funding not be provided.
18. The Council’s capital plans will also be impacted, with work on site on projects suspended, projects delayed and costs forecast to rise to reflect reduced productivity associated with new safe ways of working. Capital receipts will similarly be delayed and possibly reduced to reflect the poorer economic outlook. Work is ongoing to estimate the financial impact in these areas.

## POTENTIAL MITIGATION

19. The extent of any further Government financial support for Councils is uncertain, with the Cabinet Secretary for Finance recently advising that all of the consequentials at

her disposal and more have already been allocated and that, without further funding from the UK Government, it will be very challenging to offer further funding to local government. COSLA therefore continue to lobby the Scottish and UK Governments for further funding, in particular working together with the other Local Government Agencies in England, Wales and Northern Ireland to seek support from the Treasury to acknowledge the significant impact of Councils' loss of income, which is anticipated to last for some time and well into the recovery phase.

20. New regulatory financial flexibility is also being sought nationally, including increased carry forward powers and the ability to borrow to fund exceptional costs. These approaches would not reduce the net pressure but would make it easier to manage by allowing it to be spread over a longer period.
21. In view of the significant risk that no further funding will be made available to address these pressures, Councils must now consider the potential impact on budgets in the current year and beyond and review options to mitigate the potential shortfall as far as possible.
22. There is a limited range of options available to Councils to address an in year shortfall of this scale. The use of reserves where available could be considered along with the option to decrease costs by reducing service levels. Increasing income is unlikely to be an option in the present circumstances. The achievement of efficiencies is also unlikely given the level of efficiencies already assumed in the business and the long term planning normally undertaken to achieve efficiencies. There may be a small number of cases where the use of digital technology which has been accelerated could be continued and provide some savings. More detail of the reserves situation is set out below.
23. The Council's non earmarked general fund reserve as at 31 March 2020 is estimated at £9.590m (3.8% of budget). This is over £1m better than forecast when setting the budget for 2020/21 as departments continued to minimise expenditure wherever possible towards the end of the year to help address future pressures. The Council agreed to utilise a further £3.500m from this reserve to assist with 2020/21 budget pressures, thus the projected balance at 31 March 2021 is £6.090m (2.4%). Members will recall that a range of 2 to 4% is generally considered prudent. As such there is some scope to use this reserve to help close the gap – utilisation of £1m would bring the balance down to the lower (2%) recommended limit, but substantial additional measures would also be needed, particularly if the COVID related pressures were to extend until late in the current year or beyond.
24. The utilisation of the Council's earmarked reserves could also be reviewed, with the Modernisation Fund (estimated balance at 31 March 2020 £7.050m) also offering some scope to assist. There is, however, an ongoing need to draw down up to £1m each year from this fund in support of essential service redesign work. If anything, such pressure to use these resources to redesign and digitise services will increase in the short term as Councils have to adopt new ways of working as they emerge from the pandemic.
25. Earlier in the report the funding announcement by the Scottish Government just prior to the February council meeting was mentioned. The Council has yet to determine how this £1.875m additional funding is applied. Given the present circumstances, it would seem prudent to use part of the funding to offset the £1.278m unallocated savings in the Feb 2020 budget. The remaining £0.597m of the funding can be considered at a later date as part of the response to the funding of the COVID related budget gap.

26. A major review of current year budgets and service prioritisation will be required in view of the extent of the potential shortfall, however this will be very challenging in view of the extent of budget savings implemented in recent years. The need for the Council to deliver a balanced budget will clearly limit its ability to respond to the demands to be faced in the coming months, both in relation to COVID pressures and in the delivery of our normal range of services. It is proposed that Directors work on this over the summer with a view to bringing proposals back after the recess. At that stage, more information should be available on the forecast pressures for the Council, Government funding and permitted financial flexibility. In the interim, it would be prudent to cease all non-essential spend.
27. The financial consequences of the COVID outbreak will continue to be felt into 2021/22 and beyond until a vaccine is available and social distancing is no longer required. The prospect of multi-year grant settlement announcements in 2020 now seems remote as the economic position is disrupted and the Brexit deal not yet concluded. Whilst the UK Government is expected to unveil a package of economic stimulus measures next month, a full budget is unlikely to come until later in the year. As a result, it would be prudent for the Council to apply a one year deferral to its plans for a 3 year budget covering 2021-2024. Instead a single year budget approach is recommended for 2021/22, with the intention of reverting to 3 year budget setting for 2022-25, when it is hoped that multi-year settlements will again be available. In the interim, 3 year Outcome Delivery Plans and 6 year long term financial plans would continue to be prepared.

## RECOMMENDATION

28. It is recommended that members:
- (a) note the £1.875m increase in the Council's General Revenue Grant in late February 2020;
  - (b) agree to apply £1.278m of the additional grant to cancel out the requirement for unallocated savings in the Council's 2020/21 budget;
  - (c) note the forecast additional financial pressures arising from COVID-19, the further revisions to the Council's Scottish Government grant funding confirmed to date and the resulting significant budget gap for 2020/21;
  - (d) note the broad options for addressing this unprecedented gap and that a further report will be submitted in August updating the position and providing more detailed proposals;
  - (e) instruct departments to avoid all non essential spending with immediate effect;
  - (f) authorise the CMT to incur essential unbudgeted COVID related expenditure commitments over the summer up to the maximum figures set out in Annex A;
  - (g) agree to adopt a single year budget approach for 2021/22; and
  - (h) approve service virements and operational adjustments as set out in the notes to the tables in Annex B.

**REPORT AUTHOR**

Head of Accountancy - Margaret McCrossan

Principal Accountant - Robert Spencer Tel. 0141 577 3114

robert.spencer@eastrenfrewshire.gov.uk

Leader of the Council - Tony Buchanan Tel. 07890 592671(Mobile)

[Tony.buchanan@eastrenfrewshire.gov.uk](mailto:Tony.buchanan@eastrenfrewshire.gov.uk)

Report date 12thJune 2020

**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

## ANNEX A – FORECAST FULL YEAR COVID-19 PRESSURES

<b>RESPONSE</b>	<b>£'000</b>	<b>*Additional Worst</b>
<b>Case</b>		
Extension of supply teachers' contracts	600	
Childcare hubs, holiday programmes, free school meals	420	
Homeless accommodation	150	
PPE	900	
Humanitarian hub (until Sept/Dec)	70*	100
Increased staff costs MART, Registrar, Benefits	100	
ICT equipment, bandwidth, licences	250	
HSCP net mobilisation costs (estimated unfunded risk)	0*	3,000
<b>LOSS OF INCOME / INCREASED COSTS</b>		
Increased support for ERCLT	2,200	
School meals, music lessons, privilege travel, wraparound	1,700	
Planned savings not achieved – FM reviews	150	
Increased waste collection costs	170	
Planning, commercial rents, parks, special uplifts	1,050	
Planned savings not achieved - homelessness	100	
Reduced staff recharges to capital	200	
HB recoveries, parking, registration	150	
Delay costs of new HR/payroll system	200	
Planned savings not achieved – ICT	100	
Housing rents	150	
Council Tax income (1% to 2% reduction)	450*	450
<b>REDUCED COSTS</b>		
<u>Education:</u>		
Utilities, NDR, food	(450)	
<b>RECOVERY COSTS</b>		
Additional Teachers' costs	2,280	
Educ cleaning, transport, signage, adaptations, accomm	1,300	
PPE	1,700	
<b>TOTAL COSTS</b>	<b>13,940</b>	<b>17,490</b>
<b>GOVERNMENT GRANT</b>		
Council hardship funding	987	
Food fund	348	
£155m Barnett consequentials	3,059	
<b>TOTAL GRANT</b>	<b>4,394</b>	
<b>NET TOTAL SHORTFALL</b>	<b>9,546</b>	<b>13,096</b>

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## ANNEX B - BUDGET MONITORING STATEMENTS

The attached budget monitoring statements provide information in respect of:-

- Variance analysis between budgeted and out-turn expenditure
- Service virement and operational budget adjustments

This report shows the out-turn position forecast at period 1 against the Council's approved revenue budget for 2020/21, as adjusted to comply with accounting requirements.

The revenue budget for 2020/21 approved by the Council on 27 February 2020 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 27 February 2020 report to Council	251,882
Capital Financing - Loans Charge Adjustment (Note 1)	(8,863)
Service Operational Capital Charge Adjustment (Note 2)	18,973
Accountancy adjustments for Ring Fenced and other Grants	(7,791)
Restated net expenditure	<u>252,201</u>
Additional General Revenue Grant Funding	1,875
Additional COVID-19 Support Funding	4,394
Total Net Expenditure to be Monitored	<u>260,470</u>

**Note 1.** The net expenditure agreed on 27 February 2020 includes the Council's budgeted capital financing costs (Loans Charges). These comprise principal repayments, interest payments and other expenses associated with capital investments and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore do not form part of a service's operational revenue budget. This is because the Loans Charges reflect loan repayments over long periods of time, based on past decisions on funding terms in relation to historic capital expenditure and so do not reflect the true current operational cost of using capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is effectively a depreciation charge for the capital assets used within the service and is calculated based on current asset cost valuations and the useful remaining life of the asset. The Accounting Code of Practice requires us to apply capital charges as these provide a more accurate total cost of a service that can then be measured and compared with other service providers, both external and internal.

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

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 £0.496m has been added to reflect capital charging policies. This sum does not require to be funded.

**BUDGET PERFORMANCE**

As at 30 April 2020, the estimated year end position shows a net overspend of £8.085m based on current information and taking account of the additional grant funding confirmed to date. For General Fund services the projected overspend is £7.935m. Together with the projected shortfall in Council Tax collection, the total forecast overspend on General Fund services is £8.385m (£8.535m including HRA).

Notable variances are as follows:-

**i) Education**

Early projections for 2020-21 indicate an overspend of £7.832m. This reflects pressures totalling £8.169m arising as a result of the COVID pandemic offset by £0.337m of normal operational underspends.

This projection includes the estimated impacts of the closure of schools on 20 March and the Scottish Government guidance on the continuing provision of education to specified pupil groups. The projection also begins to estimate the impact of the Education Department's COVID Local Delivery Phasing Plan commencing June 2020. As Head Teachers are only now working on their own local delivery plans, based on recently published SG Guidance (29 May 2020), the estimated costs of, for example, additional teaching staff required to manage smaller class sizes needed to ensure physical distancing are very early estimates and may be subject to change.

The estimated costs of emergency childcare provision for the children of key workers and those considered most vulnerable and the additional costs of running the summer programme for these groups of children over the full 6 weeks of the school holidays are not included as part of the reported net pressures. It is assumed that these costs can be met from some limited flexibility within the Council's ELC expansion grant funding.

Additional staff costs have been incurred on detriment payments made to supply teachers in line with national guidance, additional pupil supervision staff and additional facilities management staff. The overspend also includes the impact of previously approved savings in relation to facilities management which cannot now be delivered this year.

A significant loss of income is forecast in relation to the sale of school meals (which is in part offset by savings in the cost of food provisions), wraparound income, instrumental music and privilege travel. Other impacts on recharge income will be offset by savings in other Council departments.

Net property savings including an underspend on Non Domestic Rates as a result of reliefs awarded and an underspend on utilities costs based on the information available for April are also factored in to this forecast but do not relate to COVID.

Also included in the projection is the additional support estimated to support East Renfrewshire Culture and Leisure (ERCL) on the assumption that facilities remain closed until at least September/October.

Estimated impacts on all of these areas will continue to be refined as more information becomes available and as we move through the various phases of recovery in schools and early years settings.

**ii) Environment**

An overspend of £1.6m is forecast, with all but £0.150m of this relating to COVID.

Planning income is forecast to drop by as much as 50% in 2020/21 and commercial rent income for the new Greenlaw Business Centre will be delayed. 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 is still 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. The forecast overspend includes both the cost of the remedial works required and the ongoing site management fees that we will continue to incur until the site is handed over.

**iii) Environment - Support**

Projections show a forecast overspend of around £2.7m as a result of COVID pressures. 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, since progress on such projects has largely been halted. These pressures will be slightly offset by utility savings on buildings closed due to lockdown.

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

The anticipated overspend of £0.330m relates to the impact of the COVID pandemic. A shortfall in recovery of Housing Benefit overpayments is forecast, arising from suspension of the debt recovery process. Additional overtime and agency costs for the Community Safety, Registration, Money Advice and Benefits services are expected and parking and registration income is expected to under-recover as a result of the temporary suspension of these services. The forecast overspend includes the cost of extending the Humanitarian hub service beyond the end of July when it is expected that the current funding will be exhausted.

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

The projected overspend of £0.559m is due to the impact of the COVID pandemic. Additional costs will be incurred from the delayed implementation of the HR & Payroll System and there has been a need for increased expenditure on ICT equipment, licences and bandwidth to permit staff to work from home. In addition, due to the current pressures on the service the planned IT contract savings are unlikely to be achieved.

**vi) Chief Executive's Office**

The department currently projects an overspend of £0.056m. An element of this reflects lower than budgeted staff turnover but here is also an impact from COVID on licensing income.

**vii) Other Expenditure**

The forecast underspend of £0.148m mainly reflects the low calls on the miscellaneous contingency budget at this early 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 £0.641m, largely in adult services will be met from IJB reserves. Additional COVID related costs of around £9m are also expected but it has been assumed that Scottish Government funding will be provided to offset these

**ix) HRA**

An overspend of £0.150m is forecast due to increased rent arrears related to current COVID pressures.

**VARIANCE ANALYSIS**

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

<b>Department</b>	<b>Forecast Outturn as at P1 £'000</b>
Education	(7,832)
Contribution (to) IJB	0
Environment (Incl. O/Housing)	(1,600)
Environment – Support	(2,775)
Corporate & Community – Comm. Res	(330)
Corporate & Community - Support	(559)
Chief Executive's Office	(22)
Chief Executive's Office - Support	(34)
Other Expenditure & Income	148
Joint Boards	30
Corporate Contingency	49
HSCP	0
Unidentified Savings	(1,279)
Additional GRG Funding	1,875
Additional COVID-19 Support Funding	4,394
Housing Revenue Account	(150)
<b>Total £ Variance</b>	<b>8,085</b>
Total Budgeted Expenditure	260,470
<b>% Variance</b>	<b>(3.10%)</b>

**CONCLUSIONS**

The Council's projected revenue out-turn position is reported as an operational overspend of £8.085m largely as a result of COVID pressures. Including the forecast shortfall in Council Tax collections, the shortfall is £8.535m. £8.385m of this shortfall

relates to General Fund services and £0.150m relates to the HRA. This full year forecast takes account of additional grant funding announced to date but the extent of any further grant funding is unclear. If these net pressures are not fully funded the Council will have to identify further savings in addition to those agreed for in setting the 2020/21 budget and will also have to review its reserves in order to balance the budget. The Council's medium term financial plans must also be reconsidered

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Budgetary Control Statement  
Period 01 / 2021 30 April 2020

## ANNEX B

Period End: 30 April 2020

Period 01 / 2021

Department	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Education	148,812,000	5,048,500	153,860,500	10,883,288	5,374,972	5,508,316	(7,832,000)
Contribution to Integration Joint Board	51,919,000	0	51,919,000	2,472,050	243,615	2,228,435	0
Environment	26,269,500	5,445,200	31,714,700	2,468,634	-2,177,077	4,645,711	(1,600,000)
Environment - Support	0	0	0	262,560	326,036	(63,476)	(2,775,000)
Chief Executives Office	55,000	4,500	59,500	(17,293)	5,714	(23,007)	(22,600)
Chief Executives Office - Support	0	0	0	251,917	253,925	-2,008	(33,700)
Corp & Comm - Community Resources	12,876,100	188,100	13,064,200	662,570	1,364,947	(702,377)	(329,900)
Corp & Comm - Support		0	0	3,693,772	2,335,256	1,358,516	(558,500)
Other Expenditure & Income	1,808,000	0	1,808,000	86,300	101,815	(15,515)	148,100
Joint Boards	2,358,400	0	2,358,400	431,510	423,416	8,094	29,700
Contingency - Welfare	200,000	0	200,000	0	0	0	48,700
Unidentified Operational Savings	-1,279,000	0	(1,279,000)	0	0	0	(1,279,000)
Health & Social Care Partnership	0	495,800	495,800	(50,500)	(66,980)	16,480	0
Additional RSG Funding	0	1,875,000	1,875,000	0	0	0	1,875,000
Additional COVID19 Support Grant	0	4,394,000	4,394,000	0	0	0	4,394,000
Housing Revenue Account	0	0	0	(515,411)	(554,607)	39,196	(150,000)
<b>TOTAL</b>	<b>243,019,000</b>	<b>17,451,100</b>	<b>260,470,100</b>	<b>20,629,397</b>	<b>7,631,032</b>	<b>12,998,365</b>	<b>(8,085,200)</b>

## Summary of Operational Adjustments.

Capital Charges	18,973,100
Ring Fenced Grants - Education & HSCP	(7,791,000)
Additional RSG Funding	1,875,000
Additional COVID19 Support Grant	4,394,000
Devolved School Management	0
	<u>17,451,100</u>

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	151,155,000		151,155,000	13,615,621	12,828,670	786,951	(4,264,000)
Property Costs	16,953,500	4,300	16,957,800	952,604	(651,826)	1,604,430	161,400
Transport Costs	5,628,000		5,628,000	352,599	25,112	327,487	(185,300)
Supplies & Services	55,295,900	77,100	55,373,000	5,907,815	1,323,962	4,583,853	(4,374,000)
Contributions			0	0		0	
Third Party Payments	49,903,000		49,903,000	3,469,926	(72,314)	3,542,240	(10,115,900)
Transfer Payments	22,865,200		22,865,200	1,538,928	(1,517,726)	3,056,654	(206,000)
Support Services	15,356,500		15,356,500	4,859	(3,051)	7,910	
Other Expenditure	(1,279,000)	6,269,000	4,990,000	0		0	4,990,000
Depcn And Impairment Losses		18,973,100	18,973,100	0		0	
Financing Costs	4,554,000	0	4,554,000	0		0	
<b>TOTAL EXPENDITURE</b>	<b>320,432,100</b>	<b>25,323,500</b>	<b>345,755,600</b>	<b>25,842,352</b>	<b>11,932,827</b>	<b>13,909,525</b>	<b>(13,993,800)</b>
Income	(77,413,100)	(7,872,400)	(85,285,500)	(5,212,955)	(4,301,795)	(911,160)	5,908,600
<b>TOTAL</b>	<b>243,019,000</b>	<b>17,451,100</b>	<b>260,470,100</b>	<b>20,629,397</b>	<b>7,631,032</b>	<b>12,998,365</b>	<b>(8,085,200)</b>



Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	104,154,200		104,154,200	8,738,590	8,280,361	458,229	(3,855,400)
	Property Costs	11,736,300	4,300	11,740,600	257,439	(450,998)	708,437	207,100
	Transport Costs	1,996,400		1,996,400	46,651	(116,014)	162,665	(198,300)
	Supplies & Services	32,081,400	77,100	32,158,500	1,093,886	(993,495)	2,087,381	(32,600)
	Third Party Payments	7,657,300		7,657,300	1,373,654	1,292,571	81,083	(2,235,000)
	Transfer Payments	848,900		848,900	55,185	6,157	49,028	0
	Support Services	5,289,700		5,289,700	0	0	0	0
	Depcn And Impairment Losses	0	12,233,500	12,233,500	0	0	0	0
<b>Total Expenditure</b>		<b>163,764,200</b>	<b>12,314,900</b>	<b>176,079,100</b>	<b>11,565,405</b>	<b>8,018,582</b>	<b>3,546,823</b>	<b>(6,114,200)</b>
	Income	(14,952,200)	(7,266,400)	(22,218,600)	(682,117)	(2,643,610)	1,961,493	(1,717,800)
Education	<b>TOTAL</b>	<b>148,812,000</b>	<b>5,048,500</b>	<b>153,860,500</b>	<b>10,883,288</b>	<b>5,374,972</b>	<b>5,508,316</b>	<b>(7,832,000)</b>

Summary of Operational Adjustments:

Capital Charges	12,233,500
Ring Fenced Grants - Education	(7,185,000)

Devolved School Management

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

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5,048,500.00

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	15,269,800	(5,651,800)	9,618,000	674,890	(1,382,103)	2,056,993	(422,300)
	Primary Education	45,566,400	2,110,700	47,677,100	3,186,900	1,858,449	1,328,451	(1,704,900)
	Secondary Education	58,837,100	4,395,200	63,232,300	3,919,002	2,600,070	1,318,932	(2,710,600)
	Schools Other	3,463,200		3,463,200	255,607	24,040	231,567	(80,600)
	Special Education	7,063,200	189,700	7,252,900	490,099	295,008	195,091	(74,500)
	Psychological Service	888,600		888,600	73,167	70,722	2,445	1,800
	Transport (excl Spec Educ)	1,145,800		1,145,800	(2,958)	(47,824)	44,866	(180,900)
	Bursaries / Emas	0		0	0	41,640	(41,640)	0
	Provision for Clothing	227,700		227,700	3,427		3,427	0
	Administration & Support	7,399,000	2,800,100	10,199,100	304,397	447,866	(143,469)	4,500
	School Crossing Patrollers	0		0	(1,639)	17,176	(18,815)	0
	Catering	0		0	21,729	274,177	(252,448)	191,100
	Cleaning & Janitorial	1,683,000		1,683,000	656,564	305,842	350,722	(734,300)
	Culture & Leisure Services	7,268,200	1,204,600	8,472,800	1,302,103	869,909	432,194	(2,121,300)
Education	<b>TOTAL</b>	<b>148,812,000</b>	<b>5,048,500</b>	<b>153,860,500</b>	<b>10,883,288</b>	<b>5,374,972</b>	<b>5,508,316</b>	<b>(7,832,000)</b>

Summary of Operational Adjustments:

Capital Charges 12,233,500  
Ring Fenced Grants - Education (7,185,000)

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

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5,048,500

Budgetary Control Statement  
 Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	51,919	0	51,919	2,472,050	243,615	2,228,435	0
Contribution to Integration Joint Board	TOTAL	51,919	0	51,919	2,472,050	243,615	2,228,435	0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	51,919	0	51,919	2,472,050	243,615	2,228,435	0
Contribution to Integration Joint Board	TOTAL	51,919	0	51,919	2,472,050	243,615	2,228,435	0

Budgetary Control Statement  
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Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,603,100		14,603,100	1,179,926	1,137,901	42,025	(150,000)
	Property Costs	2,592,000		2,592,000	430,131	66,835	363,296	
	Transport Costs	3,191,800		3,191,800	265,983	136,946	129,037	
	Supplies & Services	16,149,200		16,149,200	1,286,427	228,233	1,058,194	(590,000)
	Third Party Payments	826,100		826,100	10,241	(122,377)	132,618	
	Transfer Payments	684,800		684,800	65,808	(2,754,173)	2,819,981	(100,000)
	Support Services	2,825,100		2,825,100	4,459	0	4,459	0
	Depcn And Impairment Losses	0	5,445,200	5,445,200	0	0	0	0
<b>Total Expenditure</b>		<b>40,872,100</b>	<b>5,445,200</b>	<b>46,317,300</b>	<b>3,242,975</b>	<b>(1,306,635)</b>	<b>4,549,610</b>	<b>(840,000)</b>
	Income	(13,957,300)		(13,957,300)	(774,341)	(870,442)	96,101	(760,000)
Environment	<b>TOTAL</b>	<b>26,914,800</b>	<b>5,445,200</b>	<b>32,360,000</b>	<b>2,468,634</b>	<b>(2,177,077)</b>	<b>4,645,711</b>	<b>(1,600,000)</b>

Summary of Operational Adjustments.

Capital Charges 5,445,200

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,665,900	125,300	1,791,200	84,987	71,605	13,382	
	Environment Accommodation	0		0	266,558	21,828	244,730	
	Planning & Development	765,500	33,000	798,500	43,998	3,355	40,643	(400,000)
	Economic Development Summary	870,500	269,000	1,139,500	82,986	(2,666,089)	2,749,075	(440,000)
	Roads - Council	10,422,700	3,849,100	14,271,800	883,851	882,529	1,322	
	Roads Contracting Unit	0		0	13,926	124,583	(110,657)	
	Parks	(288,000)	377,200	89,200	(45,359)	(268,192)	222,833	(170,000)
	Cleansing & Recycling	1,147,700	509,500	1,657,200	110,117	4,132	105,985	(50,000)
	Waste Management	3,728,400		3,728,400	341,808	(22,848)	364,656	(320,000)
	Protective Services	1,098,800	16,400	1,115,200	73,829	(431)	74,260	
	Transport	0		0	(17,650)	92,227	(109,877)	
	Neighbourhood Services Mgmt	4,731,500	166,800	4,898,300	386,951	341,954	44,997	
	Env Strat/ Op Management	268,700		268,700	28,692	20,865	7,827	
	Non Operational Properties	224,200	36,200	260,400	39,741	(5,602)	45,343	
	Other Housing	1,925,100	54,500	1,979,600	145,612	(806,205)	951,817	(220,000)
	Strategy - Bi Team	353,800	8,200	362,000	28,587	29,212	(625)	
Environment	<b>TOTAL</b>	<b>26,914,800</b>	<b>5,445,200</b>	<b>32,360,000</b>	<b>2,468,634</b>	<b>(2,177,077)</b>	<b>4,645,711</b>	<b>(1,600,000)</b>

Summary of Operational Adjustments.

Capital Charges 5,445,200

Budgetary Control Statement  
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Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,986,400		1,986,400	160,503	129,838	30,665	
	Property Costs	1,045,000		1,045,000	85,826	(44,390)	130,216	50,000
	Transport Costs	14,700		14,700	1,225	1	1,224	
	Supplies & Services	285,700		285,700	14,914	216,563	(201,649)	(2,600,000)
	Support Services	1,100		1,100	92	0	92	0
	Depcn And Impairment Losses	0	238,200	238,200	0	0	0	0
<b>Total Expenditure</b>		<b>3,332,900</b>	<b>238,200</b>	<b>3,571,100</b>	<b>262,560</b>	<b>302,012</b>	<b>(39,452)</b>	<b>(2,550,000)</b>
	Income	(1,041,800)		(1,041,800)	0	24,024	(24,024)	(225,000)
Environment - Support	<b>TOTAL</b>	<b>2,291,100</b>	<b>238,200</b>	<b>2,529,300</b>	<b>262,560</b>	<b>326,036</b>	<b>(63,476)</b>	<b>(2,775,000)</b>

Summary of Operational Adjustments.

Capital Charges 238,200

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	987,700	12,200	999,900	98,703	283,630	(184,927)	(2,600,000)
	Accommodation	1,095,700	226,000	1,321,700	86,384	(31,733)	118,117	50,000
	Property & Technical - Strategy	207,700		207,700	77,473	74,139	3,334	(225,000)
Environment - Support	<b>TOTAL</b>	<b>2,291,100</b>	<b>238,200</b>	<b>2,529,300</b>	<b>262,560</b>	<b>326,036</b>	<b>(63,476)</b>	<b>(2,775,000)</b>

Summary of Operational Adjustments.

Capital Charges 238,200

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	1,826	1,893	(67)	(1,400)
	Transport Costs	3,000		3,000	250	0	250	(1,000)
	Supplies & Services	402,500		402,500	1,139	4,012	(2,873)	4,400
	Support Services	53,000		53,000	0	0	0	
	Depcn And Impairment Losses	0	4,500	4,500	0	0	0	0
<b>Total Expenditure</b>		<b>481,100</b>	<b>4,500</b>	<b>485,600</b>	<b>3,215</b>	<b>5,905</b>	<b>(2,690)</b>	<b>2,000</b>
	Income	(426,100)		(426,100)	(20,508)	(191)	(20,317)	(24,600)
Chief Executives Office	<b>TOTAL</b>	<b>55,000</b>	<b>4,500</b>	<b>59,500</b>	<b>(17,293)</b>	<b>5,714</b>	<b>(23,007)</b>	<b>(22,600)</b>

Summary of Operational Adjustments.

Capital Charges - Civic Licensing 4,500

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	51,500		51,500	0	0	0	
	Licensing	3,500	4,500	8,000	(11,117)	5,865	(16,982)	(14,900)
	Licensing Board			0	(6,176)	(151)	(6,025)	(7,700)
Chief Executives Office	<b>TOTAL</b>	<b>55,000</b>	<b>4,500</b>	<b>59,500</b>	<b>(17,293)</b>	<b>5,714</b>	<b>(23,007)</b>	<b>(22,600)</b>

Summary of Operational Adjustments.

Capital Charges - Civic Licensing 4,500

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,092,900		3,092,900	249,957	243,652	6,305	(73,600)
	Supplies & Services	119,100		119,100	8,244	10,273	(2,029)	(30,700)
	Third Party Payments	74,000		74,000			0	
	Transfer Payments	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>258,201</b>	<b>253,925</b>	<b>4,276</b>	<b>(104,300)</b>
	Income	(376,000)	0	(376,000)	(6,284)	0	(6,284)	70,600
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,910,000</b>	<b>0</b>	<b>2,910,000</b>	<b>251,917</b>	<b>253,925</b>	<b>(2,008)</b>	<b>(33,700)</b>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	418,000		418,000	33,786	34,777	(991)	(13,700)
	Accountancy & Directorate	1,449,800		1,449,800	128,316	134,643	(6,327)	(30,800)
	Legal Services	453,600		453,600	39,888	40,123	(235)	(11,000)
	Purchasing & Procurement	321,600		321,600	28,432	27,286	1,146	0
	Internal Audit	267,000		267,000	21,495	17,096	4,399	21,800
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,910,000</b>	<b>0</b>	<b>2,910,000</b>	<b>251,917</b>	<b>253,925</b>	<b>(2,008)</b>	<b>(33,700)</b>

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,674,500		4,674,500	377,082	389,946	(12,864)	(122,300)
	Property Costs	61,400		61,400	3,559	31,730	(28,171)	0
	Transport Costs	62,900		62,900	5,182	3,371	1,811	0
	Supplies & Services	1,232,100		1,232,100	135,506	203,081	(67,575)	(230,200)
	Third Party Payments	300,700		300,700	136,975	(20,000)	156,975	(2,000)
	Transfer Payments	19,925,300		19,925,300	1,322,941	1,131,840	191,101	(106,000)
	Support Services	3,736,500		3,736,500	0	0	0	0
	Depcn And Impairment Losses	0	188,100	188,100	0	0	0	0
<b>Total Expenditure</b>		<b>29,993,400</b>	<b>188,100</b>	<b>30,181,500</b>	<b>1,981,245</b>	<b>1,739,968</b>	<b>241,277</b>	<b>(460,500)</b>
	Income	(17,117,300)		(17,117,300)	(1,318,675)	(375,021)	(943,654)	130,600
Corp & Comm - Community Resources	<b>TOTAL</b>	<b>12,876,100</b>	<b>188,100</b>	<b>13,064,200</b>	<b>662,570</b>	<b>1,364,947</b>	<b>(702,377)</b>	<b>(329,900)</b>

Summary of Operational Adjustments.  
Capital Charges

188,100

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	963,400	22,300	985,700	60,827	35,113	25,714	(14,000)
	Partnerships and Equalities	484,700	7,400	492,100	29,799	20,678	9,121	0
	Community Safety	1,453,600	35,000	1,488,600	113,526	102,357	11,169	(82,800)
	Registrars	202,500	5,900	208,400	2,813	10,904	(8,091)	(7,200)
	Grants	172,400		172,400	135,850	415	135,435	0
	Auchenback Resource Centre	30,700		30,700	2,558	7,055	(4,497)	0
	Strategic Insight & Comm.Mgmt.	45,600		45,600	7,899	29,235	(21,336)	(70,000)
	Members Expenses	493,800	26,800	520,600	40,275	38,718	1,557	3,800
	MART	947,800	26,800	974,600	58,333	57,068	1,265	(45,900)
	Directorate	109,900	4,500	114,400	23,434	23,311	123	3,600
	Business Support Team	266,200	11,900	278,100	21,205	15,966	5,239	0
	Housing Benefits	609,500	10,400	619,900	8,611	848,406	(839,795)	(106,000)
	Revenues - Benefits	969,800	16,300	986,100	50,297	21,929	28,368	(11,400)
	Council Tax/Ndr	4,313,900	20,800	4,334,700	41,559	11,459	30,100	0
	Cost Of Elections	134,400		134,400	1,484	6,983	(5,499)	0
	Corporate & Democratic Core	1,677,900		1,677,900	64,100	135,350	(71,250)	0
Corp & Comm - Community Resources	<b>TOTAL</b>	<b>12,876,100</b>	<b>188,100</b>	<b>13,064,200</b>	<b>662,570</b>	<b>1,364,947</b>	<b>(702,377)</b>	<b>(329,900)</b>

Summary of Operational Adjustments.  
Capital Charges

188,100



Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,198,200		8,198,200	664,167	663,145	1,022	(376,500)
	Property Costs	3,500		3,500	208		208	0
	Transport Costs	25,900		25,900	2,148	266	1,882	0
	Supplies & Services	3,822,300		3,822,300	3,068,707	1,691,285	1,377,422	(622,500)
	Third Party Payments	19,400		19,400	400		400	0
	Support Services	0		0	0		0	0
	Depcn And Impairment Losses	0	3,544,200	3,544,200	0		0	0
Total Expenditure		12,069,300	3,544,200	15,613,500	3,735,630	2,354,696	1,380,934	(999,000)
	Income	(1,918,800)	0	(1,918,800)	(41,858)	(19,440)	(22,418)	440,500
Corp & Comm - Support	TOTAL	10,150,500	3,544,200	13,694,700	3,693,772	2,335,256	1,358,516	(558,500)

Summary of Operational Adjustments.  
Capital Charges

3,544,200

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	759,100		759,100	60,546	50,015	10,531	0
	Digital services	4,913,100	3,544,200	8,457,300	3,177,960	1,837,241	1,340,719	(530,400)
	Policy	302,500		302,500	18,569	7,226	11,343	0
	Communications	383,800		383,800	40,487	50,219	(9,732)	0
	Printing	189,300		189,300	26,085	16,357	9,728	13,500
	Human Resources & Payroll	1,681,300		1,681,300	146,684	146,258	426	0
	Democratic Services	412,000		412,000	34,535	38,441	(3,906)	800
	Customer Services	977,300		977,300	93,371	96,349	(2,978)	(21,500)
	Core Corporate	0		0	41,456	41,119	337	0
	Data And Information	195,400		195,400	13,049	13,869	(820)	(20,900)
	Project Management Office	336,700		336,700	41,030	38,162	2,868	0
Corp & Comm - Support	TOTAL	10,150,500	3,544,200	13,694,700	3,693,772	2,335,256	1,358,516	(558,500)

Summary of Operational Adjustments.  
Capital Charges

3,544,200

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Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,739,000		1,739,000	86,300	101,815	(15,515)	148,100
	Support Services	69,000		69,000	0	0	0	0
Total Expenditure		1,808,000		1,808,000	86,300	101,815	(15,515)	148,100
	Income	0	0	0	0		0	
Other Expenditure & Income	TOTAL	1,808,000	0	1,808,000	86,300	101,815	(15,515)	148,100

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,808,000		1,808,000	86,300	101,815	(15,515)	148,100
	Income	0	0	0	0	0	0	0
Other Expenditure & Income	TOTAL	1,808,000	0	1,808,000	86,300	101,815	(15,515)	148,100

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Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	431,510	423,416	8,094	29,700
	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>431,510</b>	<b>423,416</b>	<b>8,094</b>	<b>29,700</b>
Joint Boards	<b>TOTAL</b>	<b>2,358,400</b>	<b>0</b>	<b>2,358,400</b>	<b>431,510</b>	<b>423,416</b>	<b>8,094</b>	<b>29,700</b>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	431,510	423,416	8,094	29,700
	Renfrewshire Valuation J/Brd	586,000		586,000	0	0	0	0
	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>431,510</b>	<b>423,416</b>	<b>8,094</b>	<b>29,700</b>

Budgetary Control Statement  
 Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000		200,000	0	0	0	48,700
Total Expenditure		200,000		200,000	0	0	0	48,700
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	48,700

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000		200,000	0	0	0	48,700
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	48,700

Budgetary Control Statement  
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Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,132,649		23,132,649	1,872,805	1,647,373	225,432	315,200
	Property Costs	946,751		946,751	78,646	(191,549)	270,195	(95,700)
	Transport Costs	230,044		230,044	19,167	298	18,869	14,000
	Supplies & Services	1,895,460		1,895,460	93,810	(309,149)	402,959	(469,200)
	Third Party Payments	38,766,889		38,766,889	1,517,146	(1,645,926)	3,163,072	(7,908,600)
	Transfer Payments	39,641		39,641	3,303	(3,365)	6,668	0
	Support Services	2,354,060		2,354,060	0	(3,051)	3,051	0
	Depcn And Impairment Losses	0	1,101,800	1,101,800	0	0	0	0
	<b>Total Expenditure</b>	<b>67,365,494</b>	<b>1,101,800</b>	<b>68,467,294</b>	<b>3,584,877</b>	<b>(505,369)</b>	<b>4,090,246</b>	<b>(8,144,300)</b>
	Income	(9,356,494)	(606,000)	(9,962,494)	(655,827)	682,004	(1,337,831)	7,503,900
	Core funding from Integration Joint Board	(58,009,000)	0	(58,009,000)	(2,979,550)	(243,615)	(2,735,935)	640,400
Health & Social Care Partnership	<b>TOTAL</b>	<b>0</b>	<b>495,800</b>	<b>495,800</b>	<b>(50,500)</b>	<b>(66,980)</b>	<b>16,480</b>	<b>0</b>

Summary of operational adjustments

Capital Charges	1,101,800
Ring Fenced Grant - Criminal Justice	(606,000)
	<u>495,800</u>

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,638,460	83,000	9,721,460	514,122	(151,274)	665,396	198,100
	Adult Health - Intensive Services	10,172,944	32,500	10,205,444	647,431	1,419,859	(772,428)	(522,900)
	Adult Health-Localities Services							
	Older People	11,634,974	700	11,635,674	754,745	(890,086)	1,644,831	16,600
	Physical Disability	4,722,219		4,722,219	455,871	223,091	232,780	77,300
	Learning Disability	7,691,514	125,300	7,816,814	142,408	(576,449)	718,857	(431,400)
	Recovery Services-Mental Health	1,855,702		1,855,702	156,159	1,147	155,012	21,900
	Criminal Justice	615,061	(606,000)	9,061	(17,901)	49,159	(67,060)	
	Finance & Resources	5,588,126	860,300	6,448,426	276,215	101,188	175,027	
		51,919,000	495,800	52,414,800	2,929,050	176,635	2,752,415	(640,400)
	Core Funding from Integration Joint Board	(51,919,000)	0	(51,919,000)	(2,979,550)	(243,615)	(2,735,935)	640,400
Health & Social Care Partnership	TOTAL	0	495,800	495,800	(50,500)	(66,980)	16,480	0

Summary of operational adjustments

Capital Charges	1,101,800
Ring Fenced Grant - Criminal Justice	(606,000)
	<u>495,800</u>

Budgetary Control Statement  
Period 01 / 2021 30 April 2020

Period End: 30 April 2020

Period 01 / 2021

Department	Subjective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,568,000		4,568,000	370,765	334,562	36,203	0
	Property Costs	1,617,000		1,617,000	96,795	(63,453)	160,248	0
	Transport Costs	143,900		143,900	11,993	243	11,750	0
	Supplies & Services	2,632,200		2,632,200	205,182	273,159	(67,977)	0
	Third Party Payments			0	0	0	0	0
	Transfer Payments	330,600		330,600	5,391	0	5,391	0
	Support Services	1,022,700		1,022,700	308	0	308	0
	Depcn And Impairment Losses	4,554,000		4,554,000	0	0	0	0
<b>Total Expenditure</b>		<b>14,868,400</b>		<b>14,868,400</b>	<b>690,434</b>	<b>544,511</b>	<b>145,923</b>	<b>0</b>
	Income	(14,868,400)	0	(14,868,400)	(1,205,845)	(1,099,118)	(106,727)	(150,000)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(515,411)</b>	<b>(554,607)</b>	<b>39,196</b>	<b>(150,000)</b>

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 01	Budget Estimate to Date - Per 01	Budget Estimate to Date - Per 09	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,123,500)		(3,123,500)	(739,366)	(901,903)	162,537	0
	Hra - Client	3,123,500		3,123,500	223,955	347,296	(123,341)	(150,000)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(515,411)</b>	<b>(554,607)</b>	<b>39,196</b>	<b>(150,000)</b>

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