

EAST RENFREWSHIRE COUNCILCABINET27 August 2020Report 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 3 and is based on the financial position as at 30 June 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 31 and note the 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 outturn 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 3 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 24 June 2020 report to Council | 260,470        |
| Additional Grant Funding                                    | 0              |
| Total net expenditure to be monitored                       | <u>260,470</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**

5. As at 30 June 2020, the estimated year end position shows a net overspend of £2,877k based on current information and taking account of additional grant funding confirmed and anticipated to date. For General Fund services the projected overspend is £2,392k and together with the projected shortfall in Council Tax collection of £450k the total forecast overspend on General Fund services is £2,842k. This reflects a much improved position from that reported to Council on 24 June 2020 and is due to various increases in anticipated grant funding (including assumptions as to Government support for income losses from sales, fees and charges), together with very close expenditure controls across all departments.

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

| Department                          | Forecast Outturn<br>£'000 |                |
|-------------------------------------|---------------------------|----------------|
|                                     | P1                        | P3             |
| Education                           | (7,832)                   | (3643)         |
| Contribution (to) IJB               | 0                         | 0              |
| Environment (Incl. O/Housing)       | (1,600)                   | (1127)         |
| Environment – Support               | (2,775)                   | (3090)         |
| Corporate & Community – Cmm. Res    | (330)                     | 94             |
| Corporate & Community - Support     | (559)                     | (407)          |
| Chief Executive's Office            | (22)                      | (26)           |
| Chief Executive's Office – Support  | (34)                      | (29)           |
| Other Expenditure & Income          | 148                       | 148            |
| Joint Boards                        | 30                        | 30             |
| Corporate Contingency               | 49                        | 49             |
| HSCP                                | 0                         | 0              |
| Additional Net GRG Funding          | 596                       | 596            |
| Additional COVID-19 Support Funding | 4,394                     | 5013           |
| Housing Revenue Account             | (150)                     | (485)          |
| <b>Total £ Variance</b>             | <b>(8,085)</b>            | <b>(2,877)</b> |
| <b>Total Budgeted Expenditure</b>   | <b>260,470</b>            | <b>260,470</b> |
| <b>% Variance</b>                   | <b>3.10%</b>              | <b>1.10%</b>   |

Notable variances are as follows:-

**i) Education**

Period 3 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 £3,642,800. This reflects pressures of £4,542k arising as a result of the COVID pandemic, offset by £899k 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 (£517k), additional staff costs from August for teachers/support staff (£724k), pupil supervision (£402k) and facilities management (£568k), additional costs associated with cleaning and hygiene supplies and PPE (£777k), transport (£380k) additional support required for ERCL (£2,166k), an under-recovery of cleaning and janitorial income to other departments (£215k) and a loss of income in relation to sales, fees and charges (£1,142). These overspends are partially offset by additional department specific grant funding from Scottish Government (£1,125k), flexibility identified in Pupil Equity Funding (£271k), estimated

support for loss of income (£542k), savings on food provisions (£434k) and operational underspends in staffing (£387k) and property costs (£524k).

**ii) Environment**

An overspend of £1,127k is forecast, with all but £150k of this relating to COVID.

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. 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 £3,090k 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 underspend of £94k is largely due to a combination of underspends across payroll and supplies budgets. It has been assumed that grant will be received to cover the Food Fund costs arising.

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

The projected overspend of £407k is mainly due to the impact of the COVID-19 pandemic. The variance primarily consists of additional costs associated with the delayed implementation of the HR & Payroll System, one-off IT equipment purchased for remote working, costs incurred in respect of licences, increased bandwidth and provider payments. In addition, work to achieve the planned IT contract savings of £120k has been adversely impacted by the pandemic and therefore they are unlikely to be achieved.

**vi) Chief Executive's Office**

The department currently projects an overspend of £56k. An element of this reflects lower than budgeted staff turnover but there is also an impact from COVID on licensing income.

**vii) Other Expenditure**

The underspend of £148k 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 £462k, 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

**viii) HRA**

An overspend of £485k is forecast due to increased rent arrears and void rent loss related to current COVID pressures.

**CONCLUSIONS**

7. The Council's projected revenue out-turn position is reported as an operational overspend of £2,877k 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 serious financial implications on operational services arising from the current pandemic and highlights the remaining budget shortfall still to be closed. 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 outturn 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 31 and note the 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 outturn position.

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Report date 6th August 2020

**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

**BUDGET MONITORING REPORTS**

**PERIOD 3**

**As at 30 June 2020**

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## PROBABLE OUTTURN FORECAST AS AT 30<sup>th</sup> June 2020 - £3,642,800 OVERSPEND

### Pre Five Education (£113,300 overspend)

The variance is due to an under-recovery of Wraparound income (£58k, net of assumed support), detriment payments made to supply staff for the period from April to June in accordance with national guidance (£21k) and expenditure on additional cleaning & hygiene supplies & PPE required (£40k).

### Primary Education (£425,000 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 (£184k), in relation to additional teachers and pupil supervision required from August (£586k) and on additional cleaning & hygiene supplies and PPE required (£251k). Income in relation to the sale of school meals is forecast to be under-recovered for the year (£275k, net of assumed support). This position is partially offset by flexibility within Pupil Equity Funding and additional Scottish Government funding for COVID pressures (£594k). In addition operational underspends in relation to staffing (£96k) and property costs, including savings on Non Domestic Rates, utilities and the removal of the carbon reduction scheme (£192k) further reduce the overspend projected.

### Secondary Education (£415,500 overspend)

Similarly to Primary Education, overspends are forecast in relation to detriment payments to supply teachers (£248k), additional teachers and pupil supervision required from August (£530k) and on additional cleaning and hygiene supplies and PPE (£294k). Sale of school meals is forecast to be under-recovered for the year (£201k, net of assumed support). Flexibility within Pupil Equity Funding and additional Scottish Government funding (£577k) helps to reduce the forecast overspend along with operational underspends in staffing (£94k) and property costs as above (£199k).

### Special Education (£144,300 overspend)

An overspend is projected in relation to detriment payments to supply teachers (£13k) and additional staffing required from August (£10k). Overspends are also forecast in relation to cleaning and hygiene supplies and PPE (£12k) and additional transport costs that may be required (£147k). This is partially offset by flexibility within the Pupil Equity Fund grant and additional Scottish Government funding (£28k) and in relation to underspend in utilities and the removal of the carbon reduction scheme (£9k).

### Administration Services (£93,300 underspend)

The underspend arises mainly due to additional turnover achieved and a reduction in other staff costs (£85k).

### Transport Services (£237,500 overspend)

An overspend is projected in relation to additional transport costs that may be incurred in connection with COVID 19 (£233k).

### Facilities Management (£352,400 overspend)

A significant increase in the number of cleaning staff for schools and early years' settings has been included in the projection along with additional expenditure on cleaning & hygiene supplies and PPE required by the service (£658k). It has been assumed that there will be an under-recovery of income in relation to contract cleaning and janitorial recharges to other departments (£215k) although this will be matched by an underspend in cleaning expenditure within these departments. This position has been partially offset by an underspend across the Facilities Management service in the early part of the year (£68k) and by estimated savings in food provisions (£434k).

### Culture and Leisure Services (£2,052,300 overspend)

It is estimated that additional support will be required to be provided to East Renfrewshire Culture & Leisure (ERCL) based on the current assumption that facilities will remain closed until September/October (£2,166k). This is partially offset by savings projected in utility costs arising from the closure of facilities until that time and the removal of the carbon reduction scheme total (£114k).

### Other Services (£4,200 overspend)

There are a number of off-setting variances which contribute to this underspend including additional staff turnover achieved (£49k), an underspend on school milk (£72k), reduced expenditure on transactions fees in relation to online payments (£29k) and additional Scottish Government funding (£36k). This is offset by detriment payments made to supply teachers (£46k), additional costs associated with cleaning supplies and PPE (£82k), a reduction in instrumental music tuition fees (£36k, net of assumed support) and a reduction in the Youth Music Initiative grant for the new school session (£18k).

### Summary:

Period 3 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 £3,642,800. This reflects pressures of £4,542k arising as a result of the COVID pandemic, offset by £899k 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. 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 variances relate to detriment payments made to supply staff for the period from April to June (£517k), additional staff costs from August for teachers (£724k), pupil supervision (£402k) and facilities management (£568k), additional costs associated with cleaning and hygiene supplies and PPE (£777k), transport (£380k) additional support required for ERCL (£2,166k), an under-recovery of cleaning and janitorial income to other departments (£215k) and a loss of income in relation to sales, fees and charges (£1,142). These overspends are partially offset by additional department specific grant funding from Scottish Government (£1,125k), flexibility identified in Pupil Equity Funding (£271k), estimated support for loss of income (£542k), savings on food provisions (£434k) and operational underspends in staffing (£387k) and property costs (£524k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 30<sup>th</sup> June 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 30<sup>th</sup> June 2020 - £1,126,800 OVERSPEND**Directorate & Management (£95,700 overspend)**

Whilst payroll costs are projected to overspend (£190k), contributions from Spend to Save and Modernisation Funds (£116k) will partially offset this. Supplies and Services are projected to overspend (£20k) due to additional recharges from Other Accounts of the Authority.

**Properties(Environment & Non-Operational (£45,300 underspend)**

In line with previous years, an underspend on Street Nameplates (£10k) is projected. Also, reduced internal contract cleaning recharges are expected (£35k) due to the period of time that buildings were closed.

**Planning and Building Control (£264,000 overspend)**

An overspend in payroll costs (£100k) is projected following the creation of the new Planning and Building Standards Manager and Head of Environment posts. Additionally, Planning and Building Control income is projected to be significantly impacted by covid-19 (£500k), although projected grant income from the Loss of Sales, Fees and Charges Support (£346k) should partially offset this.

**Economic Development (£400,000 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. Projections also include £9m of various business grants and self employed hardship fund payments, all of which is government funded in relation to covid-19.

**Roads (£0)**

As a result of covid-19, income is projected to under-recover (£150k), mainly in relation to reduced Decriminalised Parking Enforcement income as well as reduced internal staff recharges to capital. Projected Loss of Sales, Fees and Charges Support income (£71k) is projected. At this stage, it is expected that these will be offset by a reduced internal recharge in relation to School Crossing Patrollers (£110k).

**Neighbourhood Services (£129,000 underspend)**

An underspend in Neighbourhood Services payroll costs is projected (£129k).

**Parks (£84,800 underspend)**

Necessary spend on Parks equipment is resulting in a projected overspend (£42k). Added to this, income is expected to under-recover (£95k) for a number of reasons, mainly that covid-19 has meant sports pitch let income will be reduced and the cancellation of the Playground Festival. The effects of these will be offset by an over-recovery in cemetery income and Loss of Sales, Fees and Charges Support grant income (£222k).

**Cleansing (£127,100 overspend)**

A projected overspend (£100k) 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 (£70k) as the Council's special uplift service has been suspended. Loss of Sales, Fees and Charges Support grant income (£45k) is expected to partially offset this.

**Waste Management (£297,200 overspend)**

Changes to the Council's kerbside uplift of bins service due to covid-19 will result in a projected overspend (£290k). 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 (£90k). These will be partially offset by underspends (£90k) in the disposal of recyclables collected at the civic amenity sites and reduced green waste processing costs.

**Other Housing (£201,900 overspend)**

A small underspend in payroll costs (£17k) is expected to be more than offset by a projected overspend in supplies & Services (£217k). This is 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.

**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 50% reduction in Planning and Building Control income is currently projected (£500k); it is anticipated that the department will not receive any income in relation to the Greenlaw Business Centre, with the potential for no office space to be let this year (£400k); within Parks, a net under-recovery of income is projected (£95k) as it is projected that sports pitch let income will be dramatically reduced as well as the Playground Festival having been cancelled, with the effects of these being partially offset by an expected over-recovery in cemetery income; Cleansing will also be impacted (£170k), 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 (£300k) is also forecast, primarily as a result of the significant changes to the kerbside waste and recycling uplift service over the last few months; a covid-19 related overspend is also expected in Other Housing (£217k), 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. Separate to covid-19, a small overspend (£80k) is currently projected across the department and as noted against each service above. The variances noted will be closely monitored throughout the year with mitigating actions taken by management where this is possible.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**

**PROBABLE OUTTURN FORECAST AS AT 30<sup>th</sup> June 2020 - £3,090,000 OVERSPEND**

**Property & Technical - Operations (£55,000) Overspend**

A small overspend in payroll costs is projected (£10k). Throughout the period of lockdown, with work on capital projects not taking place, an under-recovery in staff time charged to capital is projected (£45k).

**Property & Technical - Strategy (£3,100,000) Overspend**

A small overspend in payroll costs is projected (£13k). The vast majority of the overspend is in relation to projected PPE spend across the Council (£2.9m), with current spend in the region of £1m. 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.

**Accommodation £65,000 Underspend**

Internal contract cleaning charges are projected to underspend (£65k) as a result of building closures over the past few months.

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The vast majority of the projected overspend is covid-19 related, with figures including a substantial projected spend on PPE for the whole Council (£2.9m). On top of this, it is anticipated that staff time charge to capital will be under-recovered (£220k), with reduced capital works taking place this year. A projected underspend in internal contract cleaning charges (£65k) will only slightly offset these. Spend on PPE, in what is currently a volatile market with frequent price changes, will continue to be closely monitored with projections subject to change.

## CORPORATE &amp; COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 30<sup>th</sup> June 2020 - £93,700 Underspend**Communities and Strategy – Operational (£30,400 Underspend)**

The underspend is mainly due to lower spending on supplies and cancellation of various events as a result of 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 has been allocated in 2 tranches. It is expected that the first tranche of £348k will be fully spent along with £60k of the second tranche

**Community Safety (£26,100 underspend)**

The underspend is due to a combination of underspends in payroll and supplies of £77k offset by additional overtime costs of £40k and an under-recovery in parking income of £11k (gross amount of £36k less Scottish Government compensation of £25k) as a result of covid-19.

**Money Advice & Registrars (£2,500 Underspend)**

The underspend is due to a combination of underspends in payroll and supplies budgets.

**Directorate, Strategic Insight & Partnerships Management (£5,200 Underspend)**

The variance is due to projected underspends across supplies budgets.

**Members Expenses, Grants, Elections and Corporate & Democratic Core (£4,300 Underspend)**

The underspend is mainly due to reduced spending anticipated on conferences, catering and travel costs.

**Housing Benefits & Revenues Benefits and Business Support Team (£9,800 Underspend)**

SWF grant payments are expected to exceed budget by £221k but this will be matched by income from Scottish Government. The suspension of debt recovery due to covid-19 has adversely impacted the recovery of Housing Benefit overpayments (£106k) but this has been offset by additional unbudgeted Housing Benefit income (£50k) and reduced spending on payroll and supplies budgets (£66k).

**Council Tax/Non Domestic Rates (£15,400 Underspend)**

There has been a significant increase in the number of applications received for Council Tax Reduction (CTR) in the first 3 months of this year mainly due to covid-19 and therefore an overspend of £513k is anticipated on this budget line, however, this is offset by an expectation of additional Scottish Government income of £528k.

**Summary:** Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £93,700 is largely due to a combination of underspends across payroll and supplies budgets.

**CORPORATE & COMMUNITY – SUPPORT SERVICES****Probable Outturn Forecast as at 30th June 2020 - £407,100 Overspend****Revenues General (£30,800 Underspend)**

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

**Strategy – Support and Insight (£113,300 Underspend)**

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

**PMO (£34,600 Underspend)**

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

**IT (£682,500 Overspend)**

The overspend is mainly due to increased costs as a result of covid-19. This includes £197k for the delay in implementing the new payroll system, £193k for the purchase of laptops and phones to facilitate remote working, £167k for new licences and server costs and £120k of contract savings that will not be achieved this year.

**Customer First (£23,200 Underspend)**

The underspend is due to a combination of slippage on staffing and lower spending on supplies budgets.

**Communications & Printing (£36,900 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 (£8,300 Underspend)**

The underspend is largely due to slippage on staffing and lower spending on supplies budgets.

**Democratic Services (£28,300 Underspend)**

The underspend is due to slippage on staffing and reduced spending on community events.

**Summary:** Period 3 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £407,100 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 30<sup>th</sup> June 2020 - £ 25,500 OVERSPEND**

Civic Licensing and the Licensing Board are projected at present to outturn over budget (£21.2k and £4.3k respectively) due mainly to a loss of income arising from the Covid 19 pandemic.

**Summary:**

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 3 of £25,500 is due mainly to a loss of income arising from the Covid 19 pandemic.

**CHIEF EXECUTIVE'S OFFICE – SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 30<sup>th</sup> June 2020 - £ 28,800 OVERSPEND**

The projected overspend of £28,800 is comprised of several variances::

There are projected payroll overspends in Accountancy (£31k), Chief Executive's Office (£14k) and Legal Services (£11k) due to less staff turnover than what is allowed for in the budget. There is also a temporary post in Procurement (£50k) that is funded by the Modernisation Fund (see below). Supplies & Services in Procurement are projected to overspend (£93k) 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 (£11k) 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 based upon last year's outturn and current levels of income to date (£6k). General Sales Fees and Charges income in Legal are also projected to outturn under budget (£2k) 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 (£23k). 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 (£18k) 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 (£143k) due to a drawdown from the Modernisation Fund to fund a temporary post (see above) and the Scotland Excel secondment (see above).

**Summary:**

Period 3 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 3 of £28,800 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 30<sup>th</sup> June 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 arising during the year.

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

Forecast pension overspend based on anticipated utilisation of fund

**Loan Debt (Nil Variance)**

Given current uncertainties, projection is Loan debt expenditure will be in line with budget at the end of the financial year.

**Other Services (£150,000 Underspend)**

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

**Summary:**

Month 3 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 30<sup>th</sup> June 2020 - Nil Variance**Children & Families & Public Protection (£326,000 Underspend)**

The projected underspend is 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 £128k since previously reported due to revised commitment information and will be subject to change as the year progresses. Additional costs for emergency foster and kinship placements and additional purchased care in relation to Covid 19 continue to be included within the projections and offset with matching income.

**Adult – Intensive Services (£882,000 Overspend)**

The projected overspend is due to £928k Care at Home (both purchased and the in-house service) and £103k Bonnyton House, continuing to be partially offset by turnover savings within the day centres. This is an overall increase of £359k since previously reported as a result of a reduction in residential income from Bonnyton House and additional recruitment within homecare. It is expected that the recent addition of over 50 new employees will reduce agency and overtime costs in the long term. Costs will continue to be closely monitored. Revised Covid 19 costs of £1.2million have been allowed for in relation to additional purchased care, increased overtime and agency costs due to staff absences across the service, including shielding, and additional uniforms. The additional costs associated with the delay in residents returning to Bonnyton House following refurbishment remain along with the loss of income due to the suspension of charging for telecare alarms until new assessments can be carried out. These costs continue to be regularly reviewed and have been fully offset by the expected income.

**Adult – Localities Services (£60,000 Underspend)**

Barrhead localities are:

1. Older People – the projected overspend of £111k relates mainly to care commitments. This is an increase of £128k from period 1 which is due to the inclusion of expected winter activity not yet committed and is offset partially by the current level of turnover within teams. These commitments, which include residential and care home placements are expected to fluctuate as the year progresses and the allowances made will be adjusted accordingly. Additional Covid 19 costs of £2.4 million have been included, and continue to be reviewed, in relation to costs of care including our partner provider sustainability and the impact on the ability to achieve savings predicated on care package and efficiency reviews. These costs have been fully offset with projected income.
2. Physical & Sensory Disability – the projected overspend of £26k in the main reflects the current level of care commitments offset by a reduction in spend on stair lifts and other aids and adaptations due to accessibility issues as a result of Covid 19. This is an increase of £104k since previously reported due to revised commitment projections and will continue to be monitored. Additional Covid 19 costs of £571k have been included and offset with income in relation to additional purchased care and the non-achievement of savings around care package reviews.
3. Learning Disability – a projected underspend of £197k is currently reported representing a reduction of £629k from period 1. This is mainly due to the identification of Covid 19 relatable costs in relation to revised payment structures and additional care costs. An overspend on committed care package costs of £1.4 million is offset by turnover of £309k across the service including the day centres and also by attributing the expected offsetting Covid 19 income.

**Recovery Services – Mental Health & Addictions (£135,000 Overspend)**

The projected overspend of £156k in Mental Health reflects the current recorded care commitment costs. This is an increase of £125k and will be kept under review to assess utilisation to full commitment level. An underspend of £20k in relation to Addictions services reflects current care package cost commitments. There is expected to be further movement throughout the year. Covid 19 costs in relation to provider costs and the difficulty of care package reviews to achieve savings continue to be reviewed and are fully offset by the expected income.

**Finance & Resources (£169,000 Underspend)**

A projected underspend of £169k is now reported in relation to staff turnover across the service. Additional Covid 19 costs of £233k have been included and offset with the corresponding income including additional property works, lost rental income and the expected non-achievement of efficiency review savings.

**Contribution from IJB (£462,000 Over recovery)**

This is the contribution from the IJB reserves to meet the projected operational overspend 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 £462,000, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. This position is still an early indication and will be subject to change as monitoring and commitment information are refined over the course of the year.

The additional Covid 19 costs continue to be reported to the Scottish Government as part of the HSCP Mobilisation Plan and are reflected in the reported position with the assumption of matching income. The cost assumptions will continue to be revised as actual costs are incurred, however the financial risk remains that we may not receive full funding to offset the additional costs. In mitigation of this risk regular monitoring will be ongoing in order to flag up early issues and take decisive action.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 30<sup>th</sup> June 2020 - £485,000 OVERSPEND**

### **Housing Revenue Account (£543,000) Overspend**

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. Overspends are forecast within payroll (£93k), supplies and services (£127k) and a net under-recovery of income (£323k). The £127k overspend in supplies and services is in relation to void rent loss, impacted by covid-19. The income under-recovery of £323k is mainly in relation to projected rent arrears and has also been driven by covid-19.

### **Housing Maintenance Team £58,000 Underspend**

A projected underspend in payroll costs (£58k) due to a high level of vacancies (£188k) is partially offset by corresponding forecast overspends in agency staff (£130k).

### **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 reviewed during the course of the year with mitigating actions taken by management where possible.

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Budgetary Control Statement  
Period 03 / 2021 30 June2020

Period End: 30 June2020

Period 03 / 2021

| Department                              | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date    | Variance<br>(Over)/Under | Forecast           |
|---|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|--------------------|
| Education                               | 153,860,500               |                            | 153,860,500                | 31,259,239                          | 31,652,607        | (393,368)                | (3,642,800)        |
| Contribution to Integration Joint Board | 51,919,000                | 0                          | 51,919,000                 | 10,471,691                          | 13,847,408        | (3,375,717)              | 0                  |
| Environment                             | 31,714,700                |                            | 31,714,700                 | 6,154,000                           | 4,279,725         | 1,874,275                | (1,126,800)        |
| Environment - Support                   | 0                         | 0                          | 0                          | 548,408                             | 1,120,766         | (572,358)                | (3,090,000)        |
| Chief Executives Office                 | 59,500                    |                            | 59,500                     | 25,459                              | 71,583            | (46,124)                 | (25,500)           |
| Chief Executives Office - Support       | 0                         | 0                          | 0                          | 733,986                             | 771,510           | (37,524)                 | (28,800)           |
| Corp & Comm - Community Resources       | 13,064,200                | 51,500                     | 13,115,700                 | 1,597,561                           | 1,922,277         | (324,716)                | 93,700             |
| Corp & Comm - Support                   |                           | 0                          | 0                          | 4,471,626                           | 3,954,694         | 516,932                  | (407,100)          |
| Other Expenditure & Income              | 1,808,000                 | 0                          | 1,808,000                  | 258,900                             | 175,755           | 83,145                   | 148,100            |
| Joint Boards                            | 2,358,400                 | 0                          | 2,358,400                  | 441,510                             | 432,751           | 8,759                    | 29,700             |
| Contingency - Welfare                   | 200,000                   | -51,500                    | 148,500                    | 0                                   | 0                 | 0                        | 48,700             |
| Unidentified Operational Savings        | -1,279,000                | 1,279,000                  | 0                          |                                     |                   | 0                        | 0                  |
| Health & Social Care Partnership        | 495,800                   |                            | 495,800                    | (151,500)                           | (170,055)         | 18,555                   | 0                  |
| Additional RSG Funding                  | 1,875,000                 | (1,279,000)                | 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                          | (1,570,319)                         | (1,707,015)       | 136,696                  | (485,000)          |
| <b>TOTAL</b>                            | <b>260,470,100</b>        | <b>0</b>                   | <b>260,470,100</b>         | <b>54,240,561</b>                   | <b>56,352,006</b> | <b>(2,111,445)</b>       | <b>(2,876,800)</b> |

## Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education &amp; HSCP

Additional RSG Funding

Additional COVID19 Support Grant

Devolved School Management

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Budgetary Control Statement  
Period 03 / 2021 30 June2020

Period End: 30 June2020

Period 03 / 2021

| Subjective Name             | Approved Budget Per 01 | Operational Adjustments | Revised Estimate Per 03 | Budget Estimate to Date - Per 03 | Actual to Date    | Variance (Over)/Under | Forecast            |
|-----------------------------|------------------------|-------------------------|-------------------------|----------------------------------|-------------------|-----------------------|---------------------|
| Employee Costs              | 151,155,000            | 1,544,400               | 152,699,400             | 40,531,104                       | 39,990,766        | 540,338               | (2,290,800)         |
| Property Costs              | 16,957,800             | 84,000                  | 17,041,800              | 3,108,434                        | 951,069           | 2,157,365             | 563,700             |
| Transport Costs             | 5,628,000              |                         | 5,628,000               | 1,390,511                        | 799,100           | 591,411               | (400,600)           |
| Supplies & Services         | 55,373,000             | 1,620,600               | 56,993,600              | 12,319,677                       | 10,683,717        | 1,635,960             | (5,737,200)         |
| Contributions               |                        |                         | 0                       |                                  |                   | 0                     |                     |
| Third Party Payments        | 49,903,000             | 177,700                 | 50,080,700              | 10,894,823                       | 13,510,665        | (2,615,842)           | (9,093,200)         |
| Transfer Payments           | 22,865,200             |                         | 22,865,200              | 4,577,592                        | 12,912,154        | (8,334,562)           | (10,394,500)        |
| Support Services            | 15,356,500             |                         | 15,356,500              | 43,375                           | (2,797)           | 46,172                | 0                   |
| Other Expenditure           | 4,990,000              |                         | 4,990,000               |                                  |                   | 0                     | 0                   |
| 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>345,755,600</b>     | <b>3,426,700</b>        | <b>349,182,300</b>      | <b>72,865,516</b>                | <b>78,844,674</b> | <b>(5,979,158)</b>    | <b>(27,352,600)</b> |
| Income                      | (85,285,500)           | (3,426,700)             | (88,712,200)            | (18,624,955)                     | (22,492,668)      | 3,867,713             | 24,475,800          |
| <b>TOTAL</b>                | <b>260,470,100</b>     | <b>0</b>                | <b>260,470,100</b>      | <b>54,240,561</b>                | <b>56,352,006</b> | <b>(2,111,445)</b>    | <b>(2,876,800)</b>  |



Budgetary Control Statement  
Period 03 / 2021 30 June2020

Period End: 30 June2020

Period 03 / 2021

| Department               | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date    | Variance<br>(Over)/Under | Forecast           |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|--------------------|
| Education                | Employee Costs              | 104,154,200               | 1,708,100                  | 105,862,300                | 26,397,120                          | 26,130,974        | 266,146                  | (1,789,200)        |
|                          | Property Costs              | 11,740,600                | 99,000                     | 11,839,600                 | 1,672,998                           | 477,918           | 1,195,080                | 541,700            |
|                          | Transport Costs             | 1,996,400                 | 5,000                      | 2,001,400                  | 472,475                             | 252,804           | 219,671                  | (367,100)          |
|                          | Supplies & Services         | 32,158,500                | 1,616,000                  | 33,774,500                 | 4,005,081                           | 3,913,320         | 91,761                   | (225,600)          |
|                          | Third Party Payments        | 7,657,300                 |                            | 7,657,300                  | 3,601,178                           | 3,692,275         | (91,097)                 | (2,179,700)        |
|                          | Transfer Payments           | 848,900                   |                            | 848,900                    | 163,757                             | 265,575           | (101,818)                | -438,100           |
|                          | Support Services            | 5,289,700                 |                            | 5,289,700                  | 0                                   | 0                 | 0                        | 0                  |
|                          | Depcn And Impairment Losses | 12,233,500                |                            | 12,233,500                 | 0                                   | 0                 | 0                        | 0                  |
| <b>Total Expenditure</b> |                             | <b>176,079,100</b>        | <b>3,428,100</b>           | <b>179,507,200</b>         | <b>36,312,609</b>                   | <b>34,732,866</b> | <b>1,579,743</b>         | <b>(4,458,000)</b> |
|                          | Income                      | (22,218,600)              | (3,428,100)                | (25,646,700)               | (5,053,370)                         | (3,080,258)       | (1,973,112)              | 815,200            |
| <b>Education</b>         | <b>TOTAL</b>                | <b>153,860,500</b>        | <b>0</b>                   | <b>153,860,500</b>         | <b>31,259,239</b>                   | <b>31,652,608</b> | <b>(393,369)</b>         | <b>(3,642,800)</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<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date    | Variance<br>(Over)/Under | Forecast           |
|------------------|----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|--------------------|
| Education        | Pre Five Education         | 9,618,000                 | (140,400)                  | 9,477,600                  | 253,225                             | 729,594           | (476,369)                | (113,300)          |
|                  | Primary Education          | 47,677,100                | 51,700                     | 47,728,800                 | 10,020,814                          | 9,573,656         | 447,158                  | (425,000)          |
|                  | Secondary Education        | 63,232,300                | 25,300                     | 63,257,600                 | 13,464,145                          | 12,883,370        | 580,775                  | (415,500)          |
|                  | Schools Other              | 3,463,200                 | (55,500)                   | 3,407,700                  | 775,446                             | 715,284           | 60,162                   | 1,500              |
|                  | Special Education          | 7,252,900                 | 29,300                     | 7,282,200                  | 1,571,352                           | 1,310,242         | 261,110                  | (144,300)          |
|                  | Psychological Service      | 888,600                   |                            | 888,600                    | 219,451                             | 215,129           | 4,322                    | 2,700              |
|                  | Transport (excl Spec Educ) | 1,145,800                 |                            | 1,145,800                  | 285,257                             | 284,608           | 649                      | (237,500)          |
|                  | Bursaries / Emas           | 0                         |                            | 0                          | 0                                   | 157,410           | (157,410)                | 0                  |
|                  | Provision for Clothing     | 227,700                   |                            | 227,700                    | 8,512                               | 0                 | 8,512                    | 0                  |
|                  | Administration & Support   | 10,199,100                | 89,600                     | 10,288,700                 | 849,868                             | 1,854,614         | (1,004,746)              | 93,300             |
|                  | School Crossing Patrollers | 0                         |                            | 0                          | (10,060)                            | 14,481            | (24,541)                 | 0                  |
|                  | Catering                   | 0                         |                            | 0                          | (84,341)                            | 629,544           | (713,885)                | 443,300            |
|                  | Cleaning & Janitorial      | 1,683,000                 |                            | 1,683,000                  | 1,204,251                           | 902,705           | 301,546                  | (795,700)          |
|                  | Culture & Leisure Services | 8,472,800                 |                            | 8,472,800                  | 2,701,319                           | 2,381,971         | 319,348                  | (2,052,300)        |
| <b>Education</b> | <b>TOTAL</b>               | <b>153,860,500</b>        | <b>0</b>                   | <b>153,860,500</b>         | <b>31,259,239</b>                   | <b>31,652,608</b> | <b>(393,369)</b>         | <b>(3,642,800)</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 03 / 2021 30 June2020**

**Period End: 30 June2020**

**Period 03 / 2021**

| Department                              | Subjective Name      | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|---|----------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contribution to Integration Joint Board | Third Party Payments | 51,919,000                | 0                          | 51,919,000                 |                                     |                | 0                        | 0        |
| Contribution to Integration Joint Board | TOTAL                | 51,919,000                | 0                          | 51,919,000                 | 0                                   | 0              | 0                        | 0        |

| Department                              | Objective Name | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|---|----------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contribution to Integration Joint Board | Core Funding   | 51,919,000                | 0                          | 51,919,000                 |                                     |                | 0                        | 0        |
| Contribution to Integration Joint Board | TOTAL          | 51,919,000                | 0                          | 51,919,000                 | 0                                   | 0              | 0                        | 0        |

Budgetary Control Statement  
Period 03 / 2021 30 June2020

Period End: 30 June2020

Period 03 / 2021

| Department        | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast     |
|-------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|--------------|
| Environment       | Employee Costs              | 14,603,100                |                            | 14,603,100                 | 3,427,354                           | 3,348,037      | 79,317                   | (325,000)    |
|                   | Property Costs              | 2,592,000                 |                            | 2,592,000                  | 626,689                             | 445,831        | 180,858                  | (6,100)      |
|                   | Transport Costs             | 3,191,800                 |                            | 3,191,800                  | 797,950                             | 503,468        | 294,482                  | (41,300)     |
|                   | Supplies & Services         | 16,149,200                |                            | 16,149,200                 | 3,876,300                           | 5,495,139      | (1,618,839)              | (744,700)    |
|                   | Third Party Payments        | 826,100                   |                            | 826,100                    | 76,700                              | 53,638         | 23,062                   | (208,200)    |
|                   | Transfer Payments           | 684,800                   |                            | 684,800                    | 160,025                             | 9,019,118      | (8,859,093)              | (9,110,000)  |
|                   | Support Services            | 2,825,100                 |                            | 2,825,100                  | 42,175                              | 0              | 42,175                   | 0            |
|                   | Depcn And Impairment Losses | 5,445,200                 |                            | 5,445,200                  | 0                                   | 0              | 0                        | 0            |
| Total Expenditure |                             | 46,317,300                |                            | 46,317,300                 | 9,007,193                           | 18,865,231     | (9,858,038)              | (10,435,300) |
|                   | Income                      | (14,602,600)              |                            | (14,602,600)               | (2,853,193)                         | (11,870,092)   | 9,016,899                | 9,308,500    |
| Environment       | TOTAL                       | 31,714,700                | 0                          | 31,714,700                 | 6,154,000                           | 6,995,139      | (841,139)                | (1,126,800)  |

Summary of Operational Adjustments.

Capital Charges 0

| Department  | Objective Name                 | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast    |
|-------------|--------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-------------|
| Environment | Directorate & Supp Environment | 1,791,200                 |                            | 1,791,200                  | 233,296                             | 251,019        | (17,723)                 | (87,000)    |
|             | Environment Accommodation      | 0                         |                            | 0                          | 326,175                             | 255,636        | 70,539                   | 35,300      |
|             | Planning & Development         | 798,500                   | 84,000                     | 882,500                    | 161,966                             | 190,568        | (28,602)                 | (253,800)   |
|             | Economic Development Summary   | 1,139,500                 |                            | 1,139,500                  | 125,776                             | (285,718)      | 411,494                  | (400,000)   |
|             | Roads - Council                | 13,626,500                |                            | 13,626,500                 | 2,668,236                           | 2,329,372      | 338,864                  | 0           |
|             | Roads Contracting Unit         | 0                         |                            | 0                          | (1,585)                             | 24,617         | (26,202)                 | 0           |
|             | Parks                          | 89,200                    |                            | 89,200                     | (136,075)                           | (700,677)      | 564,602                  | 84,800      |
|             | Cleansing & Recycling          | 1,657,200                 |                            | 1,657,200                  | (75,654)                            | 108,539        | (184,193)                | (127,100)   |
|             | Waste Management               | 3,728,400                 |                            | 3,728,400                  | 935,525                             | 815,451        | 120,074                  | (297,200)   |
|             | Protective Services            | 1,115,200                 |                            | 1,115,200                  | 216,622                             | 142,609        | 74,013                   | 0           |
|             | Transport                      | 0                         |                            | 0                          | (58,320)                            | 271,415        | (329,735)                | 0           |
|             | Neighbourhood Services Mgmt    | 4,898,300                 |                            | 4,898,300                  | 1,123,978                           | 1,058,020      | 65,958                   | 129,000     |
|             | Env Strat/ Op Management       | 268,700                   | (84,000)                   | 184,700                    | 59,520                              | 61,037         | (1,517)                  | (8,700)     |
|             | Non Operational Properties     | 260,400                   |                            | 260,400                    | 53,025                              | 3,977          | 49,048                   | 10,000      |
|             | Other Housing                  | 1,979,600                 |                            | 1,979,600                  | 438,479                             | (327,364)      | 765,843                  | (201,900)   |
|             | Strategy - Bi Team             | 362,000                   |                            | 362,000                    | 83,036                              | 81,224         | 1,812                    | (10,200)    |
| Environment | TOTAL                          | 31,714,700                | 0                          | 31,714,700                 | 6,154,000                           | 4,279,725      | 1,874,275                | (1,126,800) |

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department               | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date   | Variance<br>(Over)/Under | Forecast           |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|--------------------|
| Environment - Support    | Employee Costs              | 1,986,400                 |                            | 1,986,400                  | 466,208                             | 360,647          | 105,561                  | (22,600)           |
|                          | Property Costs              | 1,045,000                 |                            | 1,045,000                  | 257,475                             | 18,387           | 239,088                  | 65,000             |
|                          | Transport Costs             | 14,700                    |                            | 14,700                     | 3,675                               | 955              | 2,720                    |                    |
|                          | Supplies & Services         | 285,700                   |                            | 285,700                    | 44,750                              | 716,753          | (672,003)                | (2,912,400)        |
|                          | Support Services            | 1,100                     |                            | 1,100                      | 275                                 | 0                | 275                      |                    |
|                          | 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>772,383</b>                      | <b>1,096,742</b> | <b>(324,359)</b>         | <b>(2,870,000)</b> |
|                          | Income                      | (1,041,800)               |                            | (1,041,800)                | (223,975)                           | 24,024           | (247,999)                | (220,000)          |
| Environment - Support    | <b>TOTAL</b>                | <b>2,529,300</b>          | <b>0</b>                   | <b>2,529,300</b>           | <b>548,408</b>                      | <b>1,120,766</b> | <b>(572,358)</b>         | <b>(3,090,000)</b> |

Summary of Operational Adjustments.

Capital Charges 0

| Department            | Objective Name                  | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date   | Variance<br>(Over)/Under | Forecast           |
|-----------------------|---------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|--------------------|
| Environment - Support | Prop & Tech - Operations        | 999,900                   |                            | 999,900                    | 251,428                             | 918,377          | (666,949)                | (55,000)           |
|                       | Accommodation                   | 1,321,700                 |                            | 1,321,700                  | 259,150                             | 31,253           | 227,897                  | 65,000             |
|                       | Property & Technical - Strategy | 207,700                   |                            | 207,700                    | 37,830                              | 171,136          | (133,306)                | (3,100,000)        |
| Environment - Support | <b>TOTAL</b>                    | <b>2,529,300</b>          | <b>0</b>                   | <b>2,529,300</b>           | <b>548,408</b>                      | <b>1,120,766</b> | <b>(572,358)</b>         | <b>(3,090,000)</b> |

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department              | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Chief Executives Office | Employee Costs              | 22,600                    |                            | 22,600                     | 5,309                               | 5,504          | (195)                    | (1,000)  |
|                         | Transport Costs             | 3,000                     |                            | 3,000                      | 750                                 | 269            | 481                      | (800)    |
|                         | Supplies & Services         | 402,500                   |                            | 402,500                    | 80,925                              | 83,063         | (2,138)                  | 1,300    |
|                         | Support Services            | 53,000                    |                            | 53,000                     | 0                                   | 0              | 0                        |          |
|                         | Depcn And Impairment Losses | 4,500                     |                            | 4,500                      | 0                                   | 0              | 0                        | 0        |
| Total Expenditure       |                             | 485,600                   |                            | 485,600                    | 86,984                              | 88,836         | (1,852)                  | (500)    |
|                         | Income                      | (426,100)                 |                            | (426,100)                  | (61,525)                            | (17,253)       | (44,272)                 | (25,000) |
| Chief Executives Office | TOTAL                       | 59,500                    | 0                          | 59,500                     | 25,459                              | 71,583         | (46,124)                 | (25,500) |

Summary of Operational Adjustments.

Capital Charges - Civic Licensing

| Department              | Objective Name            | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Chief Executives Office | Accountancy & Directorate | 51,500                    |                            | 51,500                     | 77,500                              | 77,504         | (4)                      | 0        |
|                         | Licensing                 | 8,000                     |                            | 8,000                      | (33,516)                            | (4,317)        | (29,199)                 | (21,200) |
|                         | Licensing Board           |                           |                            | 0                          | (18,525)                            | (1,604)        | (16,921)                 | (4,300)  |
| Chief Executives Office | TOTAL                     | 59,500                    | 0                          | 59,500                     | 25,459                              | 71,583         | (46,124)                 | (25,500) |

Summary of Operational Adjustments.

Capital Charges - Civic Licensing

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department                        | Subjective Name      | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|-----------------------------------|----------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Chief Executives Office - Support | Employee Costs       | 3,092,900                 |                            | 3,092,900                  | 726,211                             | 704,970        | 21,241                   | (45,200)  |
|                                   | Supplies & Services  | 119,100                   |                            | 119,100                    | 26,625                              | 68,140         | (41,515)                 | (127,500) |
|                                   | Third Party Payments | 74,000                    |                            | 74,000                     |                                     |                | 0                        |           |
|                                   | Transfer Payments    | 0                         |                            | 0                          |                                     |                | 0                        | 0         |
|                                   | Support Services     | 0                         |                            | 0                          |                                     |                | 0                        | 0         |
| Total Expenditure                 |                      | 3,286,000                 |                            | 3,286,000                  | 752,836                             | 773,110        | (20,274)                 | (172,700) |
|                                   | Income               | (376,000)                 | 0                          | (376,000)                  | (18,850)                            | (1,600)        | (17,250)                 | 143,900   |
| Chief Executives Office - Support | TOTAL                | 2,910,000                 | 0                          | 2,910,000                  | 733,986                             | 771,510        | (37,524)                 | (28,800)  |

| Department                        | Objective Name            | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-----------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Chief Executives Office - Support | Chief Executives Section  | 418,000                   |                            | 418,000                    | 98,175                              | 100,685        | (2,510)                  | (13,700) |
|                                   | Accountancy & Directorate | 1,449,800                 |                            | 1,449,800                  | 374,885                             | 369,569        | 5,316                    | (26,100) |
|                                   | Legal Services            | 453,600                   |                            | 453,600                    | 115,873                             | 170,207        | (54,334)                 | (12,400) |
|                                   | Purchasing & Procurement  | 321,600                   |                            | 321,600                    | 82,578                              | 81,418         | 1,160                    | 0        |
|                                   | Internal Audit            | 267,000                   |                            | 267,000                    | 62,475                              | 49,631         | 12,844                   | 23,400   |
| Chief Executives Office - Support | TOTAL                     | 2,910,000                 | 0                          | 2,910,000                  | 733,986                             | 771,510        | (37,524)                 | (28,800) |

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department                        | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast    |
|-----------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-------------|
| Corp & Comm - Community Resources | Employee Costs              | 4,674,500                 |                            | 4,674,500                  | 1,097,361                           | 1,123,639      | (26,278)                 | (47,500)    |
|                                   | Property Costs              | 61,400                    |                            | 61,400                     | 18,325                              | 9,181          | 9,144                    | (14,800)    |
|                                   | Transport Costs             | 62,900                    |                            | 62,900                     | 15,725                              | 8,495          | 7,230                    | (14,900)    |
|                                   | Supplies & Services         | 1,232,100                 |                            | 1,232,100                  | 270,425                             | 422,851        | (152,426)                | (426,700)   |
|                                   | Third Party Payments        | 300,700                   | 51,500                     | 352,200                    | 196,675                             | 166,643        | 30,032                   | 3,000       |
|                                   | Transfer Payments           | 19,925,300                |                            | 19,925,300                 | 3,968,825                           | 3,442,628      | 526,197                  | (839,200)   |
|                                   | Support Services            | 3,736,500                 |                            | 3,736,500                  | 0                                   | 0              | 0                        | 0           |
|                                   | Depcn And Impairment Losses | 188,100                   |                            | 188,100                    | 0                                   | 0              | 0                        | 0           |
| Total Expenditure                 |                             | 30,181,500                | 51,500                     | 30,233,000                 | 5,567,336                           | 5,173,438      | 393,898                  | (1,340,100) |
|                                   | Income                      | (17,117,300)              |                            | (17,117,300)               | (3,969,775)                         | (3,251,161)    | (718,614)                | 1,433,800   |
| Corp & Comm - Community Resources | TOTAL                       | 13,064,200                | 51,500                     | 13,115,700                 | 1,597,561                           | 1,922,277      | (324,716)                | 93,700      |

Summary of Operational Adjustments.  
budget transfer re HERO  
budget transfer re CAB

40,000  
11,500  
51,500

| Department                        | Objective Name                 | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-----------------------------------|--------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Corp & Comm - Community Resources | Community Learning & Dev       | 985,700                   |                            | 985,700                    | 188,138                             | 160,925        | 27,213                   | 40,100   |
|                                   | Partnerships and Equalities    | 492,100                   |                            | 492,100                    | 87,994                              | 72,621         | 15,373                   | (9,700)  |
|                                   | Community Safety               | 1,488,600                 |                            | 1,488,600                  | 320,975                             | 267,563        | 53,412                   | 26,100   |
|                                   | Registrars                     | 208,400                   |                            | 208,400                    | 8,203                               | 26,498         | (18,295)                 | 4,100    |
|                                   | Grants                         | 172,400                   |                            | 172,400                    | 138,900                             | 135,236        | 3,664                    | 0        |
|                                   | Auchenback Resource Centre     | 30,700                    |                            | 30,700                     | 7,675                               | 12,611         | (4,936)                  | 0        |
|                                   | Strategic Insight & Comm.Mgmt. | 45,600                    |                            | 45,600                     | 23,538                              | 118,512        | (94,974)                 | 3,700    |
|                                   | Members Expenses               | 520,600                   |                            | 520,600                    | 121,700                             | 117,197        | 4,503                    | 4,300    |
|                                   | MART                           | 974,600                   | 51,500                     | 1,026,100                  | 215,764                             | 215,987        | (223)                    | (1,600)  |
|                                   | Directorate                    | 114,400                   |                            | 114,400                    | 68,158                              | 67,843         | 315                      | 1,500    |
|                                   | Business Support Team          | 278,100                   |                            | 278,100                    | 58,965                              | 54,133         | 4,832                    | 14,000   |
|                                   | Housing Benefits               | 619,900                   |                            | 619,900                    | 24,449                              | 319,846        | (295,397)                | (41,500) |
|                                   | Revenues - Benefits            | 986,100                   |                            | 986,100                    | 146,583                             | 126,386        | 20,197                   | 37,300   |
|                                   | Council Tax/Ndr                | 4,334,700                 |                            | 4,334,700                  | 114,569                             | 82,577         | 31,992                   | 15,400   |
|                                   | Cost Of Elections              | 134,400                   |                            | 134,400                    | 7,850                               | 8,992          | (1,142)                  | 0        |
|                                   | Corporate & Democratic Core    | 1,677,900                 |                            | 1,677,900                  | 64,100                              | 135,350        | (71,250)                 | 0        |
| Corp & Comm - Community Resources | TOTAL                          | 13,064,200                | 51,500                     | 13,115,700                 | 1,597,561                           | 1,922,277      | (324,716)                | 93,700   |

Summary of Operational Adjustments.  
budget transfer re HERO  
budget transfer re CAB

40,000  
11,500  
51,500

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department               | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date   | Variance<br>(Over)/Under | Forecast           |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|--------------------|
| Corp & Comm - Support    | Employee Costs              | 8,198,200                 |                            | 8,198,200                  | 1,925,501                           | 1,989,239        | (63,738)                 | (146,400)          |
|                          | Property Costs              | 3,500                     |                            | 3,500                      | 625                                 | 0                | 625                      | 0                  |
|                          | Transport Costs             | 25,900                    |                            | 25,900                     | 6,450                               | 1,927            | 4,523                    | 3,500              |
|                          | Supplies & Services         | 3,822,300                 |                            | 3,822,300                  | 3,119,875                           | 2,105,786        | 1,014,089                | (872,700)          |
|                          | Third Party Payments        | 19,400                    |                            | 19,400                     | 400                                 | 2,516            | (2,116)                  | 0                  |
|                          | Support Services            | 0                         |                            | 0                          | 0                                   | 0                | 0                        |                    |
|                          | Depcn And Impairment Losses | 3,544,200                 |                            | 3,544,200                  | 0                                   | 0                | 0                        | 0                  |
| <b>Total Expenditure</b> |                             | <b>15,613,500</b>         |                            | <b>15,613,500</b>          | <b>5,052,851</b>                    | <b>4,099,468</b> | <b>953,383</b>           | <b>(1,015,600)</b> |
|                          | Income                      | (1,918,800)               | 0                          | (1,918,800)                | (581,225)                           | (144,774)        | (436,451)                | 608,500            |
| Corp & Comm - Support    | <b>TOTAL</b>                | <b>13,694,700</b>         | <b>0</b>                   | <b>13,694,700</b>          | <b>4,471,626</b>                    | <b>3,954,694</b> | <b>516,932</b>           | <b>(407,100)</b>   |

Summary of Operational Adjustments.  
Capital Charges

| Department            | Objective Name            | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date   | Variance<br>(Over)/Under | Forecast         |
|-----------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|------------------|
| Corp & Comm - Support | Revenues - General        | 759,100                   |                            | 759,100                    | 166,765                             | 156,907          | 9,858                    | 30,800           |
|                       | Digital services          | 8,457,300                 |                            | 8,457,300                  | 3,044,671                           | 2,446,358        | 598,313                  | (682,500)        |
|                       | Policy                    | 302,500                   |                            | 302,500                    | 59,660                              | 46,613           | 13,047                   | 61,600           |
|                       | Communications            | 383,800                   |                            | 383,800                    | 108,259                             | 126,901          | (18,642)                 | 18,200           |
|                       | Printing                  | 189,300                   |                            | 189,300                    | 45,361                              | 28,099           | 17,262                   | 18,700           |
|                       | Human Resources & Payroll | 1,681,300                 |                            | 1,681,300                  | 408,042                             | 454,077          | (46,035)                 | 8,300            |
|                       | Democratic Services       | 412,000                   |                            | 412,000                    | 96,444                              | 90,346           | 6,098                    | 28,300           |
|                       | Customer Services         | 977,300                   |                            | 977,300                    | 265,526                             | 276,437          | (10,911)                 | 23,200           |
|                       | Core Corporate            | 0                         |                            | 0                          | 120,813                             | 165,054          | (44,241)                 | 0                |
|                       | Data And Information      | 195,400                   |                            | 195,400                    | 37,381                              | 58,822           | (21,441)                 | 51,700           |
|                       | Project Management Office | 336,700                   |                            | 336,700                    | 118,704                             | 105,080          | 13,624                   | 34,600           |
| Corp & Comm - Support | <b>TOTAL</b>              | <b>13,694,700</b>         | <b>0</b>                   | <b>13,694,700</b>          | <b>4,471,626</b>                    | <b>3,954,694</b> | <b>516,932</b>           | <b>(407,100)</b> |

Summary of Operational Adjustments.  
Capital Charges



Budgetary Control Statement  
 Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department                 | Subjective Name  | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|----------------------------|------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Other Expenditure & Income | Expenditure      | 1,739,000                 |                            | 1,739,000                  | 258,900                             | 175,755        | 83,145                   | 148,100  |
|                            | Support Services | 69,000                    |                            | 69,000                     | 0                                   | 0              | 0                        | 0        |
| Total Expenditure          |                  | 1,808,000                 |                            | 1,808,000                  | 258,900                             | 175,755        | 83,145                   | 148,100  |
|                            | Income           | 0                         | 0                          | 0                          | 0                                   |                | 0                        |          |
| Other Expenditure & Income | TOTAL            | 1,808,000                 | 0                          | 1,808,000                  | 258,900                             | 175,755        | 83,145                   | 148,100  |

| Department                 | Objective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|----------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Other Expenditure & Income | Other Expenditure & Income | 1,808,000                 |                            | 1,808,000                  | 258,900                             | 175,755        | 83,145                   | 148,100  |
|                            | Income                     | 0                         | 0                          | 0                          | 0                                   | 0              | 0                        | 0        |
| Other Expenditure & Income | TOTAL                      | 1,808,000                 | 0                          | 1,808,000                  | 258,900                             | 175,755        | 83,145                   | 148,100  |

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department               | Subjective Name  | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast      |
|--------------------------|------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|---------------|
| Joint Boards             | Contributions    | 2,352,000                 |                            | 2,352,000                  | 441,510                             | 432,751        | 8,759                    | 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>441,510</b>                      | <b>432,751</b> | <b>8,759</b>             | <b>29,700</b> |
| Joint Boards             | <b>TOTAL</b>     | <b>2,358,400</b>          | <b>0</b>                   | <b>2,358,400</b>           | <b>441,510</b>                      | <b>432,751</b> | <b>8,759</b>             | <b>29,700</b> |

| Department   | Objective Name               | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast      |
|--------------|------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|---------------|
| Joint Boards | SPTE (incl Concess Fares)    | 1,766,000                 |                            | 1,766,000                  | 441,510                             | 432,751        | 8,759                    | 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>441,510</b>                      | <b>432,751</b> | <b>8,759</b>             | <b>29,700</b> |

Budgetary Control Statement  
 Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department            | Subjective Name     | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-----------------------|---------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contingency - Welfare | Supplies & Services | 200,000                   | (51,500)                   | 148,500                    | 0                                   | 0              | 0                        | 48,700   |
| Total Expenditure     |                     | 200,000                   | (51,500)                   | 148,500                    | 0                                   | 0              | 0                        | 48,700   |
| Contingency - Welfare | TOTAL               | 200,000                   | (51,500)                   | 148,500                    | 0                                   | 0              | 0                        | 48,700   |

Summary of Operational Adjustments.  
 budget transfer re HERO  
 budget transfer re CAB

(40,000)  
(11,500)  
(51,500)

| Department            | Objective Name      | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|-----------------------|---------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contingency - Welfare | Supplies & Services | 200,000                   | (51,500)                   | 148,500                    | 0                                   | 0              | 0                        | 48,700   |
| Contingency - Welfare | TOTAL               | 200,000                   | (51,500)                   | 148,500                    | 0                                   | 0              | 0                        | 48,700   |

Summary of Operational Adjustments.  
 budget transfer re HERO  
 budget transfer re CAB

(40,000)  
(11,500)  
(51,500)

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department                       | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date    | Variance<br>(Over)/Under | Forecast           |
|----------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|--------------------|
| Health & Social Care Partnership | Employee Costs              | 23,132,649                |                            | 23,132,649                 | 5,403,841                           | 5,344,943         | 58,898                   | 121,700            |
|                                  | Property Costs              | 946,751                   |                            | 946,751                    | 235,937                             | (27,826)          | 263,763                  | (22,100)           |
|                                  | Transport Costs             | 230,044                   |                            | 230,044                    | 57,511                              | 16,763            | 40,748                   | 20,000             |
|                                  | Supplies & Services         | 1,895,460                 |                            | 1,895,460                  | 280,146                             | 229,821           | 50,325                   | (550,100)          |
|                                  | Third Party Payments        | 38,766,889                |                            | 38,766,889                 | 6,578,360                           | 9,162,843         | (2,584,483)              | (6,738,000)        |
|                                  | Transfer Payments           | 39,641                    |                            | 39,641                     | 9,910                               | 3,343             | 6,567                    | (4,700)            |
|                                  | Support Services            | 2,354,060                 |                            | 2,354,060                  | 0                                   | (2,797)           | 2,797                    | 0                  |
|                                  | Depcn And Impairment Losses | 1,101,800                 |                            | 1,101,800                  | 0                                   | 0                 | 0                        | 0                  |
|                                  |                             |                           |                            |                            |                                     |                   |                          |                    |
| <b>Total Expenditure</b>         |                             | <b>68,467,294</b>         |                            | <b>68,467,294</b>          | <b>12,565,705</b>                   | <b>14,727,090</b> | <b>(2,161,385)</b>       | <b>(7,173,200)</b> |
|                                  |                             |                           |                            |                            |                                     |                   |                          |                    |
|                                  | Income                      | (9,962,494)               |                            | (9,962,494)                | (2,245,514)                         | (1,049,737)       | (1,195,777)              | 6,711,600          |
|                                  |                             |                           |                            |                            |                                     |                   |                          |                    |
| Core funding from                | Integration Joint Board     | (58,009,000)              | 0                          | (58,009,000)               | (10,471,691)                        | (13,847,408)      | 3,375,717                | 461,600            |
|                                  |                             |                           |                            |                            |                                     |                   |                          |                    |
| Health & Social Care Partnership | <b>TOTAL</b>                | <b>495,800</b>            | <b>0</b>                   | <b>495,800</b>             | <b>(151,500)</b>                    | <b>(170,055)</b>  | <b>18,555</b>            | <b>0</b>           |

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department                       | Objective Name                            | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|----------------------------------|---|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Health & Social Care Partnership | Public Protect.-Child. & Families         | 9,721,460                 |                            | 9,721,460                  | 1,758,332                           | 1,627,394      | 130,938                  | 325,600   |
|                                  | Adult Health - Intensive Services         | 10,205,444                |                            | 10,205,444                 | 2,090,064                           | 3,298,885      | (1,208,821)              | (881,900) |
|                                  | Adult Health-Localities Services          |                           |                            |                            |                                     |                |                          |           |
|                                  | Older People                              | 11,635,674                |                            | 11,635,674                 | 2,896,337                           | 3,542,434      | (646,097)                | (111,300) |
|                                  | Physical Disability                       | 4,722,219                 |                            | 4,722,219                  | 1,112,621                           | 1,268,461      | (155,840)                | (26,200)  |
|                                  | Learning Disability                       | 7,816,814                 |                            | 7,816,814                  | 1,160,441                           | 3,073,760      | (1,913,319)              | 197,900   |
|                                  | Recovery Services-Mental Health           | 1,855,702                 |                            | 1,855,702                  | 559,123                             | 737,657        | (178,534)                | (135,700) |
|                                  | Criminal Justice                          | 9,061                     |                            | 9,061                      | (56,967)                            | (44,238)       | (12,729)                 | 0         |
|                                  | Finance & Resources                       | 6,448,426                 |                            | 6,448,426                  | 800,240                             | 173,000        | 627,240                  | 170,000   |
|                                  |   | 52,414,800                | 0                          | 52,414,800                 | 10,320,191                          | 13,677,353     | (3,357,162)              | (461,600) |
|                                  |   |                           |                            |                            |                                     |                |                          |           |
|                                  |   |                           |                            |                            |                                     |                |                          |           |
|                                  | Core Funding from Integration Joint Board | (51,919,000)              | 0                          | (51,919,000)               | (10,471,691)                        | (13,847,408)   | 3,375,717                | 461,600   |
|                                  |   |                           |                            |                            |                                     |                |                          |           |
| Health & Social Care Partnership | TOTAL                                     | 495,800                   | 0                          | 495,800                    | (151,500)                           | (170,055)      | 18,555                   | 0         |

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement  
Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

| Department               | Subjective Name             | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date     | Variance<br>(Over)/Under | Forecast         |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|------------------|
| Housing Revenue Account  | Employee Costs              | 4,568,000                 |                            | 4,568,000                  | 1,082,199                           | 982,813            | 99,386                   | (35,600)         |
|                          | Property Costs              | 1,617,000                 |                            | 1,617,000                  | 296,385                             | 27,578             | 268,807                  | 0                |
|                          | Transport Costs             | 143,900                   |                            | 143,900                    | 35,975                              | 14,419             | 21,556                   | 0                |
|                          | Supplies & Services         | 2,632,200                 |                            | 2,632,200                  | 615,550                             | 495,335            | 120,215                  | (126,700)        |
|                          | Third Party Payments        |                           |                            | 0                          |                                     |                    | 0                        | 0                |
|                          | Transfer Payments           | 330,600                   |                            | 330,600                    | 16,175                              | 5,734              | 10,441                   | 0                |
|                          | Support Services            | 1,022,700                 |                            | 1,022,700                  | 925                                 | 0                  | 925                      | 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>2,047,209</b>                    | <b>1,525,879</b>   | <b>521,330</b>           | <b>(162,300)</b> |
|                          | Income                      | (14,868,400)              | 0                          | (14,868,400)               | (3,617,528)                         | (3,232,894)        | (384,634)                | (322,700)        |
| Housing Revenue Account  | <b>TOTAL</b>                | <b>0</b>                  | <b>0</b>                   | <b>0</b>                   | <b>(1,570,319)</b>                  | <b>(1,707,015)</b> | <b>136,696</b>           | <b>(485,000)</b> |

| Department              | Objective Name | Approved Budget<br>Per 01 | Operational<br>Adjustments | Revised Estimate<br>Per 03 | Budget Estimate to<br>Date - Per 03 | Actual to Date     | Variance<br>(Over)/Under | Forecast         |
|-------------------------|----------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|------------------|
| Housing Revenue Account | Construction   | (3,123,500)               |                            | (3,123,500)                | (2,232,081)                         | (2,391,727)        | 159,646                  | 58,000           |
|                         | Hra - Client   | 3,123,500                 |                            | 3,123,500                  | 661,762                             | 684,712            | (22,950)                 | (543,000)        |
| Housing Revenue Account | <b>TOTAL</b>   | <b>0</b>                  | <b>0</b>                   | <b>0</b>                   | <b>(1,570,319)</b>                  | <b>(1,707,015)</b> | <b>136,696</b>           | <b>(485,000)</b> |