

Department of Corporate and Community Services

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Date: 14 August 2020

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TO: Councillors T Buchanan (Chair); C Bamforth; D Devlin; A Lafferty; C Merrick; and P O'Kane.

CABINET

A meeting of the Cabinet will be held on **Thursday, 27 August 2020 at 10.00am.**

The agenda of business is as shown below.

Please note this is a virtual meeting.

Caroline Innes

C INNES
DEPUTY CHIEF EXECUTIVE

AGENDA

1. **Report apologies for absence.**
2. **Declarations of Interest.**
3. **Regulation of Investigatory Powers (Scotland) Act 2000 – Report by Chief Officer – Legal and Procurement (copy attached, pages 3 - 36).**
4. **Cabinet Work Plan Progress 2019/20 and Cabinet Work Plan 2020/21 – Report by Chief Executive (copy attached, pages 37 - 44).**
5. **Continued Use of the Social Work Case Management Solution – Report by Deputy Chief Executive (copy attached, pages 45 - 48)**
6. **Estimated Revenue Budget Out-turn 2020/21 – Report by Chief Financial Officer (copy attached, pages 49 - 86).**
7. **General Fund Capital Programme 2020/21 - Report by Chief Financial Officer (copy attached, pages 87 - 112).**
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8. **Housing Capital Programme 2020/21 – Report by Chief Financial Officer (copy attached, pages 113 - 120).**

EAST RENFREWSHIRE COUNCIL

CABINET

27 August 2020

Report by the Chief Officer – Legal and Procurement

REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000

PURPOSE OF REPORT

1. To provide Cabinet with the results of the Investigatory Powers Commissioner's Office (IPCO) inspection of the Council's surveillance practice undertaken in November 2019
2. To seek Cabinet approval to the amendment of the Council's Procedure on Covert Surveillance to reflect the recommendations made in the IPCO report following the inspection.
3. To report on surveillance activity undertaken by the Council during 2019/20

RECOMMENDATIONS

4. The Cabinet is asked to:-
 - (a) note the terms of the IPCO inspection report attached at Appendix 1;
 - (b) note the use of directed surveillance and Covert Human Intelligence Sources during the period 2019/20; and
 - (c) approve the revised Procedure on Covert Surveillance attached at Appendix 2

BACKGROUND

5. The Regulation of Investigatory Powers (Scotland) Act 2000 (referred to as RIPSAs) came into effect on 2 October 2000.
6. The purpose of RIPSAs is to ensure that public authorities make only lawful use of covert surveillance and covert human intelligence sources (which together are referred to as covert surveillance in this Report). The Act regulates these activities by requiring that surveillance operations be justified and authorised by a senior officer of the Authority.
7. The Investigatory Powers Commissioner's Office oversees the regulatory framework. The Commissioner carries out regular inspections (every 3 years) of all public bodies who carry out covert surveillance in terms of the Act and make various recommendations in relation to the procedures adopted by these bodies. East Renfrewshire Council's most recent inspection took place between October and December 2019.

INSPECTION FINDINGS

8. The inspection was undertaken by way of a desktop exercise and involved examination of all the Council's policies, procedures and practice in respect of surveillance operations as well as an assessment of all surveillance authorisations applied for during the 3 year period leading up to the inspection date.

9. The Inspector's findings are set out in his inspection report dated 16 December 2019 which is attached as Appendix 1. Generally, the report is positive. It confirms the lawfulness of the Council's current surveillance practice and endorses its use as relevant and proportionate to the issues it seeks to address. It also confirms that all recommendations from the previous inspection in 2016 have been given effect. The report makes two specific recommendations as to future practice. These relate respectively to the need for applicants to thoroughly address necessity, proportionality and collateral intrusion for each subject for whom surveillance is sought within an overarching application and the management of evidence obtained during surveillance activities. A number of observations in praise of good practice are also made.

CHANGES TO COUNCIL PROCEDURE

10. The IPCO inspection report makes two recommendations and a number of observations regarding future authorisations. In order to ensure that these comments are given effect and are reflected in day to day practice the Council's procedures on Covert Surveillance have been updated. The proposed revised version is attached as Appendix 2. As recommended, reference to relevant sections of the Scottish Government Codes of Practice have been inserted and the participation of the Chief Officer- Legal and Procurement as Senior Responsible Officer limited in respect of particular applications.

11. Further detail has also been added to the sections on necessity, proportionality and collateral intrusion providing further instruction to both applicants and authorising officers as to what is required of them in making and assessing applications. Authorising officers are also reminded of the need to give directions as to the use, storage and ultimate destruction of any evidence obtained through authorised surveillance operations.

USE OF RIPSA DURING 2109/20

12. During the period 1 April 2019 to 31 March 2020 the Council authorised directed surveillance of 14 separate individuals under 3 overarching authorisations. Two were for online investigations into sale of illicit goods, whether counterfeit or stolen and were undertaken by officers of Trading Standards Scotland. The other related to an application by officers of the Education service to investigate suspected fraudulent misrepresentation to gain entry to a local school. No use was made of Covert Human Intelligence Sources.

13. It was originally intended to present this report to Cabinet in May 2020 with annual reports being submitted at the same time in each subsequent year. Due to the implications of the Covid-19 lockdown, this year's report has been necessarily delayed. In the interim period since 31 March, a further authorisation for directed surveillance has been granted covering 1 individual. This related to a local trading standards operation.

FINANCIAL IMPLICATIONS

14. There are no direct financial implications arising from this report.

RECOMMENDATIONS

15. The Cabinet is asked to:-

- (a) note the terms of the IPCO inspection report attached at Appendix 1;
- (b) note the use of directed surveillance and Covert Human Intelligence Sources during the period 2019/20; and
- (c) approve the revised Procedure on Covert Surveillance attached at Appendix 2

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Investigatory Powers
Commissioner's Office

Desktop Inspection Report East Renfrewshire Council

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1 Introduction

- 1.1 This desktop inspection has been conducted to assess East Renfrewshire Council's level of compliance with the Regulation of Investigatory Powers (Scotland) Act (RIPSA) 2000 and all associated codes of practice in respect of its use of directed surveillance and covert human intelligence sources (CHIS).
- 1.2 The inspection was conducted by IPCO Inspector Paul Donaldson.
- 1.3 East Renfrewshire Council employs around 3,500 staff to deliver the full spectrum of services ranging from Education, and Environmental Services, through to Social Care, Housing, Transport and Licensing.
- 1.4 The Chief Officer, Legal and Procurement, Mr Gerry Mahon is nominated as the Senior Responsible Officer (SRO) in relation to RIPSA. Gerry.Mahon@eastrenfrewshire.gov.uk
- 1.5 The Chief Executive is Ms Lorraine McMillan – Lorraine.McMillan@eastrenfrewshire.gov.uk

2 Inspection methodology

- 2.1 The inspection comprised a desktop review of policy documents, training records, and the examination of applications and authorisations completed since the last inspection in December 2016.
- 2.2 The necessary completed questionnaire and associated documents were provided by Mr Gerry Mahon which enabled a desktop assessment of compliance to be conducted.
- 2.2 Statistics relating to previous authorisations and those examined is captured below and a full list of references is included at Annex A.

East Renfrewshire Council	December 2016 – December 2019	
	Total authorisations in current inspection period	Total records viewed at Inspection
Directed Surveillance	4	4
CHIS	0	N/A

Table 1. Key Statistics

3 Key findings

3.1 Recommendations

- 3.1.1 The inspection found that East Renfrewshire Council maintains a good overall standard of compliance with the legislation and relevant codes of practice, although two formal recommendations are required. The two recommendations made in the previous

inspection have been addressed and can be discharged (see below). To assist in maintaining the current good standards, some observations are offered, alongside identified areas of good practice.

3.1.2 The two recommendations being made are listed in table 2 below:

Number	Reference	In relation to	Recommendation	Recommendation type
1	5.4.5	Directed Surveillance	Applicants to ensure that for all proposed subjects and tactics sought, the key elements of necessity, proportionality and collateral intrusion are addressed for each.	Core recommendation - improvements must be made
2	5.4.12	Management of product	Authorising Officers should provide direction in relation to the management of product/material upon the cancellation of directed surveillance authorisations	Core recommendation - improvements must be made

Table 2: recommendations

3.2 Observations

3.2.1 The key observations arising from the inspection are listed in table 3 below:

Number	Reference	In relation to	Observation	Observation type
O1	5.3.2	RIPSA Policy	RIPSA Policy being published online	Observation – praise of good practice
O2	5.3.4	Authorisation procedure	SRO to limit his involvement in the RIPSA process to those oversight responsibilities outlined in the codes of practice	Observation – comment
O3	5.3.5	Governance	Maintenance of a register of issues to identify training needs	Observation – praise of good practice
O4	5.3.7	Training	The use of webinars and online training to maintain the knowledge and skillset of staff	Observation – praise of good practice
O5	5.3.9	RIPSA	Reporting to Elected Members to take place at least once per year as per the codes of practice.	Observation - comment
O6	5.4.7	RIPSA	Applicants should provide more detail in reviews and renewals of the frequency, nature and value of surveillance	Observation - comment

			deployments and the product obtained.	
07	5.4.10	RIPSA	Authorising Officers should describe in detail the activity they are specifically authorising to comply with paragraph 4.8 of the code of practice ¹	Observation - comment

Table 3. Key observations resulting from inspection

4 Previous recommendations

4.1 The previous inspection made two recommendations and the following progress was noted:

R1 - *The Council should conduct an assessment across all departments to determine its current and future requirements to use the Internet for investigative and research purposes. Once complete, the Council should determine what further training and guidance is required to ensure staff undertaking such activity do so in accordance with its surveillance policy (paragraphs 6.4 to 6.6).*

Discharged. A survey was conducted in early 2017 and reported on to the Council's Corporate Management Team (CMT) in June 2017 which included a draft guidance document for issue to staff via the Council's intranet. After agreement by the CMT the guidance was issued. The guidance was subsequently revised and reissued in 2018 to take account of the increased content on the topic set out in the revised Scottish Government Code of Practice for Covert Surveillance (December 2017). Apart from appropriately trained staff from Trading Standards Scotland (TSS) the survey concluded that very little use was being made of internet research as an investigative tool.

R2 – *The Council must ensure that when granting an authorisation for CHIS, the Authorising Officer has confirmed that arrangements are in place for the management and oversight of the use made of that CHIS as required by Section 7(6)(a) and (b) of RIP(S)A, and paragraphs 6.5 to 6.9 of the Code of Practice. It is best practice that the names of the individuals charged with these responsibilities are included on the authorisation. The Authorising Officer must also ensure an appropriate risk assessment, as required by paragraph 6.13 of the Code of Practice, has been completed (see paragraphs 8.14 to 8.16).*

Discharged. Despite there being no further use made of CHIS in support of investigations, appropriate steps were taken to reinforce these requirements in both the Council's procedures and application forms for CHIS authorisation, review and renewal. These forms duly require the handler and controller to be named, as per Section 7 (6) (a) and (b) of RIPSA and for the Authorising Officer to acknowledge same in their authorisation considerations. In relation to the second part of this recommendation outlining the need for risk assessments, the Council policy document

¹ Scottish Government Code of Practice, Covert Surveillance and Property Interference, December 2017

at paragraph 9.2.9 highlights the requirements set out in the Code of Practice at paragraph 6.13².

5 Inspection findings

5.1 Errors

5.1.1 No errors have been reported to IPCO and none were identified in the applications and authorisations examined.

5.2 Confidential Information

5.2.1 There has been no case where confidential information has been obtained.

5.3 Policy and Procedures

5.3.1 The Council maintains a comprehensive policy document which provides clear and accurate guidance covering the use of RIPSAs and is published on the Council's website. The policy contains pro-forma examples of the forms used for the Council's use of its relevant powers and directions to practitioners on how to complete an application. The policy also directs readers to the primary legislation although it would benefit practitioners to be signposted also to the relevant codes of practice.

5.3.2 Publication of relevant RIPSAs guidance on the internet/intranet is viewed as good practice.

5.3.3 Paragraph 9.1.1 of the policy describes a pre-application process which involves an assessment being made by the SRO of the appropriateness of any proposed application. Any considerations to be made around applications for directed surveillance or CHIS are the preserve of the Authorising Officer and prescribed in the legislation. The SRO has other responsibilities described in paragraphs 9.1³ and 4.41⁴ and any involvement should be limited to those, in order to maintain the integrity of the process.

5.3.4 SRO to limit his involvement in the RIPSAs process to those oversight responsibilities outlined in the codes of practice.

5.3.5 Applications and subsequent authorisations are completed in paper copy and the details for every application are recorded on a central record of authorisation maintained by the SRO. The process identified as being good practice at the last inspection, involving the maintenance of a register of issues, continues and enables any learning and development needs to be identified quickly and addressed through additional guidance or further training when necessary.

5.3.6 The investment in regular and relevant training delivered externally (by Police Scotland) and internally ensures practitioners are suitably qualified to perform their respective roles. This has included very useful refresher training provided through the

² Scottish Government Code of Practice, Covert Human Intelligence Sources, December 2017

³ Scottish Government Code of Practice, Covert Human Intelligence Sources, December 2017

⁴ Scottish Government Code of Practice, Covert Surveillance and Property Interference, December 2017

medium of webinars created by a reputable national legal firm which allows Authorising Officers and applicants to maintain currency in the disciplines associated to RIPSAs. These webinars are comprehensive in structure, containing very good content and are identified as being evidence of good practice in relation to addressing any training needs.

5.3.7 The use of webinars and online training to maintain the knowledge and skillset of staff.

5.3.8 The Council has a process where detail around its use of RIPSAs is reported to the East Renfrewshire Council Cabinet which comprises Elected Members. It was noted that the most recent report dated 10 October 2019 outlined the use of the powers for the period between 2017 and 2019. It should be noted that this reporting process should occur at least once a year as outlined in paragraph 4.43⁵.

5.3.9 Reporting to Elected Members to take place at least once per year as per the codes of practice.

5.4 Directed Surveillance

5.4.1 All applications and authorisations for directed surveillance completed since the last inspection were examined and found to have been completed to a good standard. All applications for directed surveillance related to the initial stages of online investigations into the supply of counterfeit goods and consumer protection issues being facilitated through online marketplaces.

5.4.2 The Council has adopted a process of applying for and authorising 'overarching' directed surveillance authorisations based on specific categories crime types, all being conducted online, which impact on the Council and are subject to proactive investigations by TSS. It is appropriate that applications are constructed around crime types, appropriately categorised based on current intelligence, similar *modus operandi* and criminal intent, to avoid authorisations being granted which may fall to be excessively wide in scope amounting to 'fishing expeditions'.

5.4.3 The initial activity sought will be for the deployment of online investigative resources to engage with already identified social media accounts for the purpose of identifying the account holder and arranging the test purchase of relevant goods, without venturing towards the need for CHIS authorisations. Operational objectives are described well, and no long-term engagement is planned, with no intention of establishing and maintaining relationships that would necessitate the authorisation of CHIS.

5.4.4 The applications and authorisations examined could be described as 'overarching' in nature, with specific individuals/accounts being added or removed by way of review during the life of the authorisation. Most individuals/accounts sought to be added were accompanied by succinct and relevant intelligence cases describing the necessity for the tactic, although applicants should be reminded that each individual/account or

⁵ Scottish Government Code of Practice, Covert Surveillance and Property Interference, December 2017

tactic should be subject to specific considerations in terms of proportionality and collateral intrusion (paragraphs 4.5, 4.7, 4.11 and 4.12⁶). It is not enough to batch unconnected individuals without providing bespoke considerations and it is important to do so to allow the Authorising Officer to make distinctions, when necessary, to avoid the blanket authorisation of upwards of 18 unconnected individuals (URN 209) without specific considerations being attached.

5.4.5 Applicants to ensure that for all proposed subjects and tactics sought, the key elements of necessity, proportionality and collateral intrusion are addressed for each.

5.4.6 The four applications and authorisations were all overarching in nature and subject to several reviews and renewals where subjects, or additional tactics (physical surveillance to monitor test purchases) are either added, removed or continued by the Authorising Officer dependent on the progress of operations. At times, due to the number of subjects being authorised, mostly within separate TSS investigations, following the progress of how the authorised activity was benefiting the inquiry was somewhat difficult. This was exacerbated by the fact that applicants, whilst providing a relevant summary of progress, did not consistently detail in reviews or renewals any specifics around the frequency, nature or product obtained through surveillance deployments, or an assessment as to any benefit being derived from the covert activity.

5.4.7 Applicants should provide more detail in reviews and renewals of the frequency, nature and value of surveillance deployments and the product obtained.

5.4.8 The process of reviewing and renewing the authorisation should ensure that the Authorising Officer has enough detail to allow appropriate considerations to be made in line with paragraphs 4.36, 4.37, 4.39 and 5.16⁷. It is also important to provide the Authorising Officer some assurance and comfort that the activity being conducted is not going beyond what is authorised, especially in the arena of online directed surveillance and the attendant risk attached where excessive communication with subjects may follow, which may necessitate a CHIS authorisation.

5.4.9 Authorising Officers, upon being presented with applications, apply their considerations to the relevant forms, and in most cases provide adequate considerations outlining their satisfaction that the conduct sought is necessary and proportionate. In general terms the activity being authorised by them could be described in greater clarity to ensure operatives, in line with paragraph 4.8 of the Code of Practice⁸, can comply with their *R v SUTHERLAND* responsibilities.

5.4.10 Authorising Officers should describe in detail the activity they are specifically authorising to comply with paragraph 4.8 of the Code of Practice⁹.

⁶ Scottish Government Code of Practice, Covert Surveillance and Property Interference, December 2017

⁷ Ibid

⁸ Scottish Government Code of Practice, Covert Surveillance and Property Interference, December 2017

⁹ Ibid

5.4.11 Cancellations were submitted timeously although applicants should provide more detail around the benefits brought to an investigation through the deployment of covert tactics; but more importantly, the type and extent of the product and material obtained by it and how it is to be managed in accordance with the provisions contained within Chapter 8¹⁰. Authorising Officers provide little commentary upon cancellation forms and should ensure they articulate some direction or instruction for the management of product, as per good practice described in Chapter 8 of the Code of Practice¹¹.

5.4.12 Authorising Officers should provide direction in relation to the management of product/material upon the cancellation of directed surveillance authorisations.

5.4.13 Covert surveillance, particularly online directed surveillance, is being used to good effect by East Renfrewshire Council to tackle some of its enforcement priorities. The use of the ‘overarching’ authorisations has been found to be overall fully compliant, but if not managed appropriately, carries with it a significant risk of generating relevant errors. This risk could be very much reduced by ensuring that the nature, frequency and conduct of deployments are better described in reviews, renewals and cancellations. Attention is required to ensure that the product and material obtained is detailed within the relevant paperwork, which will allow the Authorising Officer to assess the nature of the material and be assured that operatives do not extend their conduct beyond what is authorised.

5.4.14 The use of the ‘overarching’ authorisation, managed robustly, can be regarded as good practice given it significantly reduces the bureaucracy attached to the RIPSAs process within a very proactive local authority. Managed appropriately, it allows the Authorising Officer to have a comprehensive overview of the activity being undertaken and how its use is benefiting East Renfrewshire Council investigations, without requiring the management of multiple separate authorisations.

5.5 Covert Human Intelligence Sources (CHIS)

5.5.1 The Council has not made any use of CHIS in this inspection period although it is not ruled out as a tactic to be considered in the future. The policies and procedures, along with the knowledge and experience of staff, some from a previous covert policing background, give some confidence that any future use would be compliant, although some further training may benefit those designated to be involved in any CHIS handling. East Renfrewshire Council has recruited individuals with covert policing experience and enjoys strong links with Police Scotland and would be confident in seeking its assistance in such matters if required.

5.5.2 Given the extensive use being made of the internet for investigative purposes, the potential for the use of TSS online investigators as CHIS conducting low level undercover work ‘on-line’ is a distinct possibility. If the authority is to embark on this activity as an investigative tool, it is suggested it engages with law enforcement partners to ensure the skillset of staff is appropriate to ensure welfare and security

¹⁰ Ibid

¹¹ Ibid

considerations are fully catered for in terms of the responsibilities laid down in section 7(6) (a) and (b) of RIPSAs.

6 Conclusion

- 6.1 This inspection has established that East Renfrewshire Council has generally maintained a professional, legally compliant, and operationally efficient approach to the use of covert investigation powers. Its use of available powers is only embarked upon where the opportunity to deploy overt solutions have been exhausted, and it is significant that most of this activity is conducted online where no other investigative option is available.
- 6.2 The use of ‘overarching’ directed surveillance authorisations is rather innovative although, whilst the process reduces the bureaucratic burden on applicants and Authorising Officers, to ensure continuing compliance it requires close and robust scrutiny by Authorising Officers, taking into consideration the recommendations and observations made in this report.
- 6.3 The Inspector would like to extend thanks to Mr Gerry Mahon for providing the comprehensive suite of documents to enable a thorough inspection.

Paul Donaldson

Paul Donaldson
Inspector IPCO

Annex A

For completeness, a full list of all records viewed during the inspection is captured below. All records were reviewed in full.

Directed Surveillance URN	Operation name
URN 209	JASPER
URN 209 (2)	JASPER
	DRAM
URN 210	JASPER



***REGULATION OF INVESTIGATORY POWERS
(SCOTLAND) ACT 2000***

PROCEDURE ON COVERT SURVEILLANCE

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EAST RENFREWSHIRE COUNCIL

REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000

PROCEDURE ON COVERT SURVEILLANCE

1. INTRODUCTION

1.1 In some circumstances, it may be necessary for council employees, in the course of their duties, to make observations of a person or persons in a covert manner (i.e. without that person's knowledge), or to instruct third parties to do so on the Council's behalf. By their nature, actions of this sort are potentially intrusive (in the ordinary sense of the word) and may give rise to legal challenge as a potential breach of Article 8 of the European Convention on Human Rights and the Human Rights Act 1998 ('the right to respect for private and family life').

1.2 The Regulation of Investigatory Powers Act (2000) ("RIPA") and the Regulation of Investigatory Powers (Scotland) Act (2000 ("RIPSA") together provide a legal framework for authorising covert surveillance by public authorities and an independent inspection regime to monitor these activities within the United Kingdom.

1.3 The Chief Officer (Legal & Procurement) has overall responsibility within East Renfrewshire Council for monitoring compliance with the provisions of the Regulation of Investigatory Powers (Scotland) Act 2000 and acts as Senior Responsible Officer under the legislation. He shall keep and maintain the Central Register.

2. OBJECTIVE

2.1 The objective of this procedure is to ensure that all covert surveillance by council employees is carried out effectively, while remaining in accordance with other Council procedures and the law. This procedure should be read in conjunction with the relevant legislation, the Scottish Government's Codes of Practice on Covert Surveillance and Property Interference <https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/1/>

and Covert Human Intelligence Sources

<https://www.gov.scot/publications/covert-human-intelligence-sources-code-practice/>

(‘the Codes of Practice’) and any guidance which the Investigatory Powers Commissioner’s Office (IPCO) may issue from time to time.

2.2 If the procedures outlined in this document are not followed, any evidence acquired may not have been acquired lawfully. Such evidence may not be admissible in court, and in respect of criminal proceedings, the Procurator Fiscal may decide not to prosecute on the basis of evidence unlawfully obtained. Also, the Council may be exposed to legal challenge.

2.3 These procedures reference and link to relevant parts of the Covert Surveillance and Property Interference Code of Practice 2017 as further guidance. Both applicant and authorising officers are encouraged to access this material to maintain a thorough knowledge of best practice in relation to directed surveillance and the use of Covert Human Intelligence Sources.

3. PUBLICITY

3.1 Copies of this Policy and of the Codes of Practice are available for inspection by any person at the Council Headquarters, Eastwood Park, Giffnock and on the Council’s web site.

4. COMPLAINTS TO THE INVESTIGATORY POWERS TRIBUNAL

4.1 Any person who is aggrieved by any conduct which falls within the scope of this procedure, and which has taken place in relation to that person or to any property of that person and has taken place in challengeable circumstances, is entitled to complain to the Tribunal at the following address:-

**Investigatory Powers Tribunal,
PO Box 33220,
LONDON
SW1H 9ZQ**

5. SCOPE OF THE PROCEDURE

5.1 Subject to the exceptions identified in paragraph 5.2 below, this procedure applies in all cases where directed surveillance or the use of a covert human intelligence source is being planned or carried out.

(a) Directed surveillance is defined as “covert surveillance that is not intrusive but is carried out in relation to a specific investigation or operation in such a manner as is likely to result in the obtaining of private

information about any person" [Scottish Government Code of Practice on Covert Surveillance and Property Interference 2017, para 2.4]

(b) A Covert Human Intelligence Source (CHIS) is defined as a person who establishes or maintains a personal or other relationship with another person for the covert purpose of facilitating anything that:

- (i) covertly uses such a relationship to obtain information or to provide access to any information to another person; or
- (ii) covertly discloses information obtained by the use of such a relationship or as a consequence of the existence of such a relationship.

5.2 This procedure does not apply to:-

- any disciplinary investigation or any activity involving the surveillance of employees of the Council, unless such surveillance directly relates to a regulatory function of the Council.
- ad-hoc covert observations that do not involve the systematic surveillance of specific person(s).
- observations that are not carried out covertly, or unplanned observations made as an immediate response to events.
- closed Circuit Television (CCTV) installations where there is a reasonable expectation that members of the public are aware that an installation is in place (overt surveillance). Normally this would be demonstrated by signs alerting the public to the CCTV cameras.

5.3 In cases of doubt as to whether the procedure is applicable, the authorisation procedures described below should however be followed.

6. PRINCIPLES OF SURVEILLANCE

6.1 In applying for and granting authorisations for covert surveillance, and in planning and carrying out such surveillance, East Renfrewshire Council employees shall at all times comply with the following principles:

- Effectiveness - planned covert surveillance shall be undertaken only by suitably trained or experienced employees, or under their direct supervision

- Lawful purposes - covert surveillance shall only be carried out where necessary to achieve one or more of the permitted purposes (as defined in RIPSAs), i.e. it must be:
 - for the purpose of preventing or detecting crime or the prevention of disorder; and/or
 - in the interests of public safety; and/or
 - for the purpose of protecting public health.

- Necessity - covert surveillance shall only be undertaken where there is no reasonable and effective alternative way of achieving the desired objective(s). The surveillance must be necessary for one of the purposes set out above. In order to establish the necessity of any surveillance, the conduct which the surveillance is intended to detect or prevent must be clearly identified. Both the need for surveillance and the particular techniques to be used in that surveillance must be justified

- Proportionality – the use and extent of covert surveillance shall not be excessive i.e. it shall be in proportion to the significance of the matter being investigated. Before deciding to carry out covert surveillance, proper consideration shall be given to the nature of the matter being investigated and whether it is sufficiently serious to warrant the use of covert surveillance and the particular type of covert surveillance being proposed. Consideration must also be given to the extent to which the surveillance will unnecessarily intrude on the privacy of the target of the surveillance and any others. Before deciding to carry out covert surveillance full and proper consideration will be given to any alternative methods of obtaining the information. Covert surveillance will only be authorised if these alternative methods have been discounted for good reason and the surveillance is the only reasonable way of obtaining the necessary result.

In addressing proportionality officers should:-

- Balance the size and scope of the operation against the seriousness and extent of the conduct the surveillance is intended to address
- Ensure surveillance techniques employed will cause the least possible intrusion on the target of the surveillance and others
- Ensure that the surveillance is, after consideration of alternatives, the only reasonable way of obtaining the necessary result
- Describe other discounted methods of obtaining information and narrate the basis on which they were discounted

- Damage - Employees carrying out covert surveillance shall not cause damage to any property or harass any person.
- Intrusive surveillance - no activity shall be undertaken that comes within the definition of 'Intrusive Surveillance', i.e. if it involves surveillance of anything taking place on residential premises or in a private vehicle, and involves the presence of an individual on the premises or in the vehicle or is carried out by means of a surveillance device.
- Collateral intrusion - reasonable steps shall be taken to minimise the acquisition of information that is not directly necessary for the purposes of the investigation or operation being carried out.

Authorisation - all directed surveillance or the use of a covert human intelligence source shall be authorised in accordance with the procedures described below.

6.2 When an overarching authorisation is sought in respect of a number of different individuals the key elements of necessity, proportionality and collateral intrusion must be addressed for each one in the application.

6.3 By its nature, covert surveillance intrudes on people's privacy. It should therefore be regarded as a final option, only to be considered when all other methods have been tried and failed, or when the nature of the suspected activity suggests that there is no other reasonable method which can be used to acquire the information.

Further guidance: Part 4 of the Covert Surveillance and Property Interference Code of Practice 2017

<https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/4/>

7. SEEKING AUTHORISATION

7.1 When is Authorisation Required?

7.1.1 Authorisation is required for directed surveillance or the use of a covert human intelligence source, where any such operation is planned, is likely to record "private information" about a person or persons, and is conducted in such a manner that the person or persons subject to the surveillance are unaware that it is or may be taking place. Authorisation is required where the activity is carried out by council officers themselves or by third parties carrying out surveillance on behalf of or under the instructions of the Council.

7.2 Who May Seek Authorisation?

7.2.1 Any officer whose duties involve activity falling within the above description may seek authorisation to do so and must seek authorisation prior to carrying out any surveillance described in the paragraph headed "Scope of Procedure".

7.3 Who May Authorise?

7.3.1 Applications for directed surveillance or the use of a covert human intelligence source shall be authorised by any one of the following officers:-

Lorraine McMillan, Chief Executive,
 Caroline Innes, Deputy Chief Executive,
 Joe Abrami, Principal Solicitor, Chief Executive's Office
 Julie Murray, Director of East Renfrewshire Health and Social Care Partnership
 Jamie Reid, Data and Information Manager, Corporate and Community Services

7.3.2 The authorising officer should not be directly involved in the investigation to which the surveillance relates. In this regard, it is expected that Applicants will typically apply to authorising officers from outwith their own service unless it is unreasonable or impractical in the circumstances to do so.

7.3.3 Where there is a significant risk of acquiring confidential material, an application shall require to be authorised by the Chief Executive or, in her absence, the Deputy Chief Executive.

7.3.4 When the use of a juvenile or vulnerable covert human intelligence source is sought, an application shall always require to be authorised by the Chief Executive or, in her absence, the Deputy Chief Executive.

8. CONFIDENTIAL MATERIAL

8.1 The Codes of Practice give the following advice in relation to what constitutes confidential material:

a. Communications subject to Legal Privilege

In Scotland, the law relating to legal privilege rests on common law principles. In general communications between professional legal advisers and their clients will be subject to legal privilege unless they are intended for the purpose of furthering a criminal act or to obtain advice thereon.

Legal privilege does not apply to communications made with the intention of furthering a criminal purpose (whether the lawyer is acting unwittingly or culpably). Legally privileged communications lose their protection if, for example, the professional legal adviser is intending to hold or use them for a criminal purpose. But privilege is not lost if a professional legal adviser is properly advising a person who is suspected of having committed a criminal offence. The

concept of legal privilege applies to the provision of professional legal advice by any individual, agency or organisation qualified to do so.

b. Communications involving confidential personal information

Confidential personal information is information held in confidence relating to the physical or mental health of a person or spiritual counselling of such a person e.g. between a priest and parishioner. Such information, which can include both oral and written communications, is held in confidence if it is held subject to an express or implied undertaking to hold it in confidence or it is subject to a restriction on disclosure or an obligation of confidentiality contained in existing legislation. Examples include consultations between a health professional and a patient or information from a patient's medical records.

c. Communications involving confidential journalistic material

Confidential journalistic material includes material acquired or created for the purposes of journalism and held subject to an undertaking to hold it in confidence, as well as communications resulting in information being acquired for the purposes of journalism and held subject to such an undertaking. Journalists have a restricted right not to disclose as source of information which is regulated by section 10 of the Contempt of Court Act 1981.

d. Communications involving confidential constituent information

Confidential constituent information includes material passed confidentially between a MP or MSP and their constituent in respect of constituency matters.

Further guidance: Part 8, paragraphs 8.22 onwards of the Covert Surveillance and Property Interference Code of Practice 2017

<https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/8/>

9. THE AUTHORISATION PROCESS

9.1 Directed Surveillance

Pre- application

9.1.1 Prior to seeking authorisation, the Applicant should advise the Chief Officer – Legal and Procurement (by secure e-mail) of the proposed application. The Chief Officer–Legal and Procurement will issue a Unique Reference Number (URN) to the Applicant. This number should thereafter be inserted on the front page of all documents relating to the application.

Initial authorisation

9.1.2 Once the URN is issued, the Applicant should submit the application using Form 1 (as referred to in the Documents section of this procedure) to an appropriate authorising officer. If he or she is satisfied that the application meets the criteria outlined in Paragraph 6 above the application may be authorised.

9.1.3 The authorising officer should state explicitly in his/her own words what is being authorised (which may not be the same as that sought by the applicant) and should describe it in detail. They should record who is the subject of the surveillance, what is authorised to be done, where the surveillance can be done and during what times, the manner in which the surveillance is to be undertaken and why it is both proportionate and necessary. The person carrying out the surveillance must have a clear indication of the extent and limits of the authorisation.

9.1.4 Any difference between the authorisation and the terms of the application should be noted and explained by the authorising officer.

9.1.5 The authorising officer should sign and date the authorisation and provide a copy to the Applicant. The Authorising officer should immediately send the principal authorisation to the Chief Officer – Legal and Procurement.

9.1.6 Authorisations for directed surveillance will lapse after the expiry of three months. For practical purposes, the relevant period ends as at 2359 hours on the day preceding.

Renewal

9.1.7 If the applicant considers that surveillance remains necessary and proportionate but the expiry of the initial authorisation is imminent, they may seek renewal of the authorisation.

9.1.8 In any application for renewal, the applicant should include detail of the frequency, nature and value of surveillance undertaken to date and any evidence obtained.

9.1.9 Form 3 (as referred to in the Documents section of this procedure) should be submitted to an authorising officer in sufficient time for it to be considered prior to the expiry of the original authorisation. Renewals must be granted prior to the expiry of an existing authorisation. Renewal will be for a further period of 3 months effective from the expiry of the original authorisation.

9.1.10 The authorising officer should sign and date the renewal and provide a copy to the applicant. The principal copy should be sent immediately to the Chief Officer- Legal and Procurement.

Review

9.1.11 Authorising Officers should keep all authorisations under review and, where appropriate, cancel immediately the need for surveillance ceases. The results of all such reviews should be recorded on the appropriate review form (Form 2) , notified to the Chief Officer - Legal & Procurement and recorded in the central record of authorisations. Review dates should be directed based on the level of intrusion, collateral intrusion or likelihood of obtaining confidential material.

9.1.12 In any review, the applicant should include detail of the frequency, nature and value of surveillance undertaken to date and any evidence obtained.

Cancellation

9.1.13 Authorising officers should cancel authorisations as soon as the surveillance ceases to be necessary or proportionate. Applicants should submit Form 4 to the authorising officer for consideration when they believe such circumstances exist. An authorising officer may equally cancel an authorisation if they are in receipt of information from another source which causes them to believe that the surveillance is no longer necessary or proportionate.

9.1.14 When cancelling the authorisation the authorising officer should record the time the authorisation was cancelled and advise the applicant immediately of this fact. The reason for cancellation and the detail of the surveillance undertaken under the authorisation should be recorded. The cancellation should also include detail of the product obtained and the worth of the surveillance in the context of the investigation.

9.1.15 If relevant, the authorising officer should ensure that all surveillance equipment has been removed and should provide directions to the applicant as to how the information produced from the surveillance is to be handled.

9.1.16 The authorising officer should record whether the objectives set out in the authorisation have been met

9.1.17 Upon completion, the cancellation form should be sent to the Chief Officer – Legal and Procurement.

Further guidance: Part 5 of the Covert Surveillance and Property Interference Code of Practice 2017

<https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/5/>

9.2 Covert Human Intelligence Source (CHIS)

9.2.1 A local authority may use a CHIS in two main ways. Employees of East Renfrewshire Council may themselves act as a source by failing to disclose their true identity in order to obtain information. Alternatively an employee of the Council may cultivate a member of the public or employee of a business under investigation to provide them with information on a regular basis. This person will also be acting as a source. In both cases the person or persons being investigated are unaware that this is taking place.

9.2.2 Authorisations for juvenile covert human intelligence sources will lapse after the expiry of one month. In all other cases, the authorisation for a CHIS will lapse after twelve months. For practical purposes, the relevant period ends as at 2359 hours on the day preceding.

9.2.3 Applications for authorisation for, and reviews, renewals and cancellations of, CHIS should be made and progressed using Forms referred to in the Documents section of this procedure numbered 6,7,8 and 9 respectively. The process followed shall, subject to the additional matters below, follow that as for directed surveillance.

What Additional Safeguards are Necessary before using a Covert Human Intelligence Source?

9.2.4 Prior to making an application for use of a CHIS, the Applicant should contact the Chief Officer – Legal and Procurement to discuss the appropriateness of this approach in the particular circumstances. If agreed as a suitable approach, a draft of the application should be submitted to the Chief Officer –Legal and Procurement. If the detail of the application is considered sufficient, the applicant will be provided with a URN.

9.2.5 The Applicant should submit the application to the appropriate authorising officer. When the use of a juvenile or vulnerable covert human intelligence source is sought, an application shall always require to be authorised by the Chief Executive or, in her absence, the Deputy Chief Executive.

Management of a CHIS

9.2.6 Before authorisation can be given, the Authorising Officer must be satisfied that suitable arrangements are in place to ensure satisfactory day to day management of the activities of a source and for overseeing these arrangements.

9.2.7 An individual officer (known as the “handler”) must be appointed to be responsible for the day to day contact between the source and the authority, including:

- Dealing with the source on behalf of the authority
- Directing the day to day activities of the source

- Recording the information supplied by the source
- Monitoring the source's security and welfare

9.2.8 In addition the Authorising Officer must satisfy themselves that an officer (known as the "controller") has been designated responsibility for the general oversight of the use made of the source. The names of both the handler and controller should be specified in the authorisation.

9.2.9 The Authorising Officer must also ensure that a risk assessment has been carried out to determine the risk to the source of any tasking and the likely consequences if the role of the source becomes known. Such a risk assessment is required irrespective of whether the CHIS is acting in a conventional manner or in an online capacity. It will be the responsibility of the handler of the source to highlight any concerns regarding the personal circumstances of the source which may affect the validity of the risk assessment, the conduct of the source, or the safety or welfare of the source.

9.2.10 Records must also be maintained, in accordance with the relevant statutory instruments, detailing the use made of the source. It will be the responsibility of the person in day to day control of the activities of the source to maintain the relevant records. The following matters must be included in the records relating to each source:

- (i) identity of the source and the means by which the source is referred to
- (ii) the date when and the circumstances in which the source was recruited
- (iii) the name of the person with day to day responsibility for the source and the name of the person responsible for overall oversight
- (iv) any significant information connected with the security and welfare of the source
- (iv) confirmation by the Authorising Officer that the security and welfare of the source have been considered and any risks have been fully explained and understood by the source
- (v) all contacts between the source and the local authority
- (vi) any tasks given to the source
- (vii) any information obtained from the source and how that information was disseminated
- (ix) any payment, benefit or award or offer of any payment, benefit or award or offer given to a source who is not an employee of the local authority
- (x) any relevant investigating authority other than the authority maintaining the records

Note: All officers shall conduct themselves in accordance with the requirements of the Code of Practice on Covert Human Intelligence Sources.

Use of Vulnerable Individuals as a Covert Human Intelligence Source

9.2.11 A vulnerable individual is a person who is or may be in need of community care services by reason of mental or other disability, age or illness or who is otherwise unable to take care of themselves or unable to protect themselves from significant harm or exploitation. Such individuals should not be used as a Covert Human Intelligence Source, other than in the most exceptional circumstances.

Use of a Juvenile as a Covert Human Intelligence Source

9.2.12 Special safeguards apply to the use of persons under the age of 18 as a Covert Human Intelligence Source. Children under the age of 16 must never be used to provide information against their parents or any person who has parental responsibility for them. In other cases, authorisations should not be granted unless the special provisions contained within the Regulation of Investigatory Powers (Juveniles) (Scotland) Order 2002 are satisfied. If there is any proposal to use a juvenile as a Covert Human Intelligence Source, advice must be sought from the Chief Officer – Legal and Procurement

Further guidance: Covert Human Intelligence Sources:Code of Practice <https://www.gov.scot/publications/covert-human-intelligence-sources-code-practice/>

9.3 Urgent applications

9.3.1 In urgent cases, an oral authorisation may be given. Urgent cases are those in which surveillance is undertaken in circumstances where it would not be reasonably practicable to obtain authorisation prior to the surveillance being carried out. This does not include surveillance as an immediate response to events (which does not fall within the scope of the Act and is not subject to the terms of this procedure).

9.3.2 Such authorisation may be given by any of the designated authorising officers. Both the person seeking the authorisation and the authorising officer must document an Oral Authorisation as soon as possible. An oral authorisation will expire after 72 hours in any case.

9.3.3 A case will not be considered urgent unless the time that would elapse before the authorising officer was available to grant the authorisation would, in the judgement of the person giving the authorisation, be likely to endanger life or jeopardise the investigation or operation. An authorisation will not be considered urgent because the need for the authorisation has been neglected.

9.3.4 Services wishing to adopt a more devolved authorisation process may do so only on the explicit approval of a written policy by the Council: all

authorisations must remain within the scope of the Scottish Executive's guidance on authorising grades.

Further guidance: Part 5, paras 5.8-5.10 of the Covert Surveillance and Property Interference Code of Practice 2017

<https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/5/>

10. RISK ASSESSMENT

10.1 Before authorising any form of covert surveillance, the authorising officer should also consider whether the proposed action will place any employee or other person at risk. If so, the authorising officer shall have regard to other council procedures already in place, and should also carry out a risk assessment of the proposed course of action before authorisation is granted. Regard must be had to the specific requirements in relation to vulnerable individuals and juveniles.

10.2 The risk assessment should take into account the impact on the employee or other person if their role in the process becomes known.

11. RETENTION AND DESTRUCTION OF SURVEILLANCE EVIDENCE

11.1 Where the product of surveillance could be relevant to pending or future criminal or civil proceedings, it should be retained for a suitable further period and its retention reviewed at a future date.

Further guidance: Part 8, paras 8.17-8.21 of the Covert Surveillance and Property Interference Code of Practice 2017

<https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/8/>

12. INTERNET INVESTIGATIONS

12.1 A single viewing of an individual's open source social media page (such as Facebook etc.) is not automatically considered directed surveillance and as such does not generally require to be authorised provided the viewing is merely a preliminary examination of the site to establish whether it is of interest or not. If the single viewing forms part of a more extensive collection of information about the individual then a directed surveillance authorisation should be sought. Likewise, repeated viewings of the page or a systematic regime of viewing is directed and will require to be authorised as such. This is the case even though the individual has not applied privacy settings to the account which would otherwise block access. A CHIS authorisation is not generally required for such access. It will however be required in situations where a covert relationship is

likely to be formed between the applicant officer and the individual (i.e. if the surveillance activity is more than mere reading of the site's content). In such a case, a risk assessment is required (see paragraph 9.2.9 above).

12.2 The use of a disguised purchaser to conclude an electronic purchase on platforms such as E-Bay/Gumtree etc. does not generally require a CHIS provided the purchase is a simple overt process. If however the applicant requires to establish a relationship with the seller in order to prompt the sale or generate a degree of trust a CHIS authorisation will be required.

12.3 Consideration should be given to the following factors in reaching a conclusion as to whether a directed surveillance authorisation is required. If the answer to any of the questions is yes it is likely that you will need to seek authorisation.

- Is the investigation or research directed towards an individual or group of people;
- Is it likely to result in obtaining private information about a person or group of people (taking account of the guidance at paragraph 3.14);
- Is it likely to involve visiting internet sites to build up an intelligence picture or profile;
- Will the information obtained will be recorded and stored;
- Will the information be likely to provide an observer with a pattern of lifestyle;
- Will the information be combined with other sources of information or intelligence, which amounts to information relating to a person's private life;
- Is the investigation or research part of an ongoing piece of work involving repeated viewing of the subject(s);
- Is it likely to involve identifying and recording information about third parties such as friends and family members of the subject of interest, or information posted by third parties such as friends or family members, which may include private information and therefore constitute collateral intrusion.

Further guidance; Part 3, paragraphs 3.5 and 3.11-3-16 of the Covert Surveillance and Property Interference Code of Practice 2017

<https://www.gov.scot/publications/covert-surveillance-property-interference-code-practice/pages/3/>

13 SECURITY AND RETENTION OF DOCUMENTS

13.1 Documents created under this procedure are highly confidential and must be treated as such. Services shall make proper arrangements for their retention, security and destruction, in accordance with the requirements of the Data Protection Act 2018, the General Data Protection Regulation and the Codes of Practice. It should be noted that refusals as well as approved applications must

be retained. The Code of Practice recommends retention of RIPSA records for a period of 3 years.

13.2 Documents will be inspected periodically by the Investigatory Powers Commissioner's Office (IPCO) which has statutory powers of inspection. No records should be destroyed until after they have been inspected by IPCO.

13.3 The original of every authorisation, renewal, refusal and cancellation (including the records relating to oral authorisations) must be passed to the Chief Officer - Legal & Procurement immediately after such authorisation, renewal, refusal or cancellation has been authorised. The Chief Officer - Legal & Procurement shall maintain a central register of all such forms submitted by officers for consideration under RIPSA. In addition, each authorising officer shall maintain a register of current and past authorisations, renewals, refusals and cancellations which shall contain copies of all such completed forms.

13.4 Authorising officers shall ensure that sufficient information is provided to the Chief Officer - Legal & Procurement in order that the Central Register is kept up to date.

14 MONITORING

14.1 Directors shall carry out regular monitoring of directed surveillance and the use of covert human intelligence sources within their Department and review the investigation practices in operation. The Chief Officer - Legal & Procurement shall monitor all submitted authorisations at the time of their submission to him in order to ensure compliance with the provisions of the Regulation of Investigatory Powers (Scotland) Act 2000.

15 ADVICE

15.1 If officers are in any doubt as to whether or not an authorisation is required in respect of a proposed course of action, they should seek advice from a solicitor within Legal Services before engaging in that course of action.

CCTV

If an operator of any Council CCTV system is approached by any other employee or other agency requesting that the operator undertake Directed Surveillance using CCTV, the operator is required to obtain a written copy of a RIPSA authorisation prior to such use. This authorisation must detail the use of a specific camera system for the purpose of directed surveillance. The authorisation must be signed by either one of the Council's Authorising Officers or in the case of the Police, an officer of at least the rank of Superintendent. In urgent cases an authorisation approved by a Police officer of at least the rank of

Inspector can be accepted. A copy should be kept and the original forwarded to the Chief Officer – Legal and Procurement for noting in the central register.

If the operator is unsure about an aspect of the procedure they should refer to the Council's code of practice for CCTV operation or seek advice from their line manger.

DOCUMENTS

This procedure uses the following **forms**, copies of which are available from Legal Services and on the intranet for use by all departments.

1. Application for Authority to Carry Out Directed Surveillance

This should be completed by the applicant in all cases. The authorisation is effective for three months from the time that approval is given.

2. Review of a Directed Surveillance Authorisation

The authorising officer should complete this on the date indicated in the original authorisation, the last review, or the renewal.

3. Application for Renewal of Directed Surveillance Authorisation

The applicant in all cases should complete this where surveillance is required beyond the previously authorised period (including previous renewals).

4. Cancellation of a Directed Surveillance

The authorising officer should complete this immediately the authorisation ceases to be either necessary or appropriate

5. Oral Record of Authorisation of Directed Surveillance

This is a record of an oral authorisation, which should be completed by the applicant. It should be used only in cases where the urgency of the situation makes the submission of a written application impractical. The original authorising officer should countersign it as soon as is practicable. This should be annexed to the formal application for authorisation.

6. Application for Authority to Use a Covert Human Intelligence Source

This should be completed when seeking to use a covert human intelligence source. The authorisation is effective for 12 months from the time approval is given.

7. Review of an Authorisation for use of a Covert Human Intelligence Source

The authorising officer should complete this on the date indicated in the original authorisation, the last review, or the renewal.

8. Application for Renewal of Authorisation for Use of a Covert Human Intelligence Source

The applicant in all cases should complete this where the use of a covert human intelligence source is necessary beyond the previously authorised period.

9. Cancellation of Use of Covert Human Intelligence Source

The authorising officer should complete this when the authorisation ceases to be either necessary or appropriate.

10. Oral Record of Authorisation of Directed Surveillance

11. Oral Authorisation of Use of a Covert Human Intelligence Source

This is a record of an oral authorisation, which should be completed by the applicant. It should be used only in cases where the urgency of the situation makes the submission of a written application impractical. The original authorising officer should countersign it as soon as is practicable.

EAST RENFREWSHIRE COUNCILCABINET27 AUGUST 2020Report by Chief ExecutiveCABINET WORK PLAN 2019-2020 PROGRESS AND
CABINET WORK PLAN 2020-2021**PURPOSE OF REPORT**

1. The purpose of this report is to update Cabinet on progress made against the 2019/20 Cabinet work plan and to present to Cabinet a draft work plan for 2020/21. The plan sets out a forward programme of strategy and policy work along with key routine areas of business covering budget and performance monitoring. Appendix 1 gives a detailed statement of progress against the 2019/20 plan. The draft plan for 2020/21 is also attached (Appendix 2).

RECOMMENDATION

2. It is recommended that the Cabinet:
- (a) considers performance against the work plan for 2019/20;
 - (b) approves the content of the draft work plan for 2020/21;
 - (c) identifies any other areas of work which should be included; and
 - (d) agrees that progress against the plan is reviewed in April 2021 and updated on an annual basis thereafter.

BACKGROUND

3. In October 2010, the Cabinet agreed the need for a more planned approach to its business and that it would set a forward programme of strategy and policy work.

4. The plan aimed to support and foster:
- a more structured approach to Cabinet business;
 - greater visibility of policy developments;
 - early identification of cross cutting issues;
 - more balanced agendas; and
 - ensuring that Cabinet focus on the most important agendas facing the Council.

5. The latest plan covered the time period April 2019 to March 2020 and was approved by the Cabinet on 4 April 2019. It was agreed that progress against the plan would be reviewed in April 2020 and updated annually thereafter.

6. In March 2020, the Scottish Government advised of a nationwide lockdown due to Covid-19 resulting in a reduction in some Council services, including meetings of the Cabinet. As a result, consideration of the original report was delayed until meetings were resumed.

7. The plan has now been updated to reflect the impact of Covid-19 on normal areas of business and will be subject to ongoing review depending on the future impact of Covid-19.

PROGRESS

8. Appendix 1 sets out a detailed statement of progress against the 2019/20 plan outlining when reports were considered by Cabinet. The reason why one report was not submitted to Cabinet is detailed below.

9. Consultation on the Government's Regional Transport Strategy (RTS) is ongoing, and publication of the new RTS is scheduled for 2021. East Renfrewshire's Local Transport Strategy refresh will be dependent on the emerging Regional Transport Strategy as well as the current and ongoing Strategic Transport Projects Review (STPR2). Climate change and zero carbon emissions will be key themes emerging from the new Government strategies and as such the Local Transport Policy will require a full re write and not just an update. Once there is clarity on both the RTS and STPR2 a new Local Transport Policy for East Renfrewshire will be progressed and the Active travel Strategy refreshed.

10. Overall very good progress has been made against the plan with 78% of business being considered by Cabinet (or Council) earlier than planned, within the stated timescales or the following month. Only 18% of business was considered by Cabinet 2 months or more later than planned and 4% of scheduled business was delayed indefinitely (paragraph 9 refers).

WORK PLAN 2020-2021

11. The content of the plan is based on the considerable amount of routine Cabinet business for which timeframes are known in advance including: planned strategy and policy developments, strategy progress updates, outcomes of service reviews, as well as regular cycles of financial and performance management monitoring reports. However, as referred to earlier, reporting dates may change depending on the future impact of Covid-19.

12. As the HSCP and Education Department have separate committee arrangements their contributions to the plan are based on input to cross-cutting strategies and corporate performance monitoring reports.

13. Appendix 2 sets out the draft plan for the timeframe August 2020 to the end of March 2021. It is proposed that the plan is reviewed in April 2021 and updated annually thereafter.

FINANCE AND EFFICIENCY

14. There will always be a new set of financial challenges facing the organisation. By taking a more planned approach to Cabinet business, this has allowed the Cabinet to focus on the most crucial issues facing the Council and further ensure that the development of strategies and policies are integrated with Cabinet consideration and monitoring of the use of available resources.

IMPLICATIONS OF THE PROPOSALS

15. It is the intention that through the advance planning of Cabinet business cross-cutting issues such as equalities and sustainability can continue to be identified at an early stage and dealt with efficiently.

CONCLUSION

16. By looking ahead, this forward planning exercise will continue to ensure the strategic focus of the Council is maintained. It will also ensure cross-cutting strategy issues are identified and that the Cabinet makes the most efficient and effective use of the time available to discuss and approve strategies, monitor performance and oversee the use of resources.

RECOMMENDATION

17. It is recommended that the Cabinet:
- (a) considers performance against the work plan for 2019/20;
 - (b) approves the content of the draft work plan for 2020/21;
 - (c) identifies any other areas of work which should be included; and
 - (d) agrees that progress against the plan is reviewed in April 2021 and updated on an annual basis thereafter.

Chief Executive
August 2020

Cabinet Contact: Councillor Tony Buchanan, Leader of Council

Report Author: Jennifer Graham, Committee Services Officer, tel: 0141 577 3016
e-mail: jennifer.graham@eastrenfrewshire.gov.uk

BACKGROUND REPORTS

Review of Cabinet, Cabinet, 7 October 2010
Draft Cabinet workplan 2011-12, 28 April 2011
Cabinet forward workplan progress, 12 April 2012
Cabinet forward workplan 2012-2014, 11 October 2012
Cabinet forward workplan 2014-2015, 10 April 2014
Cabinet forward workplan 2015-2016, 23 April 2015
Cabinet forward workplan 2016-2017, 21 April 2016
Cabinet forward workplan 2017-2018, 31 August 2017
Cabinet forward workplan 2018-2019, 26 April 2018
Cabinet forward workplan 2019-20, 4 April 2019

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Cabinet Forward Work Plan 2019-2020 - Progress

2019

Planned Report Date (Month)	Report Subject	Report by	Date Report Considered by Cabinet
April	Cabinet Work Plan and Progress	Chief Executive	4/4/19
	Update on Best Value Improvement Plan	Deputy Chief Executive	25/4/19
	Update on Modern, Ambitious Programme (MAP)		25/4/19
	Roads Revenue Works Programme and Roads Condition Indicator	Director of Environment	29/8/19
	Housing Asset Management Plan		4/4/19
May	Annual Freedom of Information Report	Chief Executive	15/8/19
	Draft Outcome Delivery Plan – 2019-22	Deputy Chief Executive	2/5/19
June	Capital Programme (a) General Fund and (b) Housing	Chief Financial Officer	Council – 26/6/19
August	Annual Efficiency Statement	Deputy Chief Executive	15/8/19
	End Year Departmental Performance Reports 2018/19		
	<ul style="list-style-type: none"> • Chief Executive's Office • Corporate and Community Services • Environment Department • East Renfrewshire Culture and Leisure Trust 	Chief Executive Deputy Chief Executive Director of Environment Director of Education	15/8/19 15/8/19 12/9/19 15/8/19 & 29/8/19
	Financial Performance for Year Ended 31 March 2019	Chief Financial Officer	15/8/19
September	Capital Programme (a) General Fund and (b) Housing	Chief Financial Officer	29/8/19

October	Annual Procurement Update	Chief Executive	5/12/19
	Local Transport Strategy and Active Travel Plan	Director of Environment	Delayed due to ongoing national strategies (Para. 7 of the covering report refers)
November	Climate Change – Mandatory Reporting and Annual Update	Director of Environment	Delayed due to staff resources – will be considered in August 2020
	Annual Charging for Services reports	All Directors	28/11/19
December	Strategic mid-year performance report 2019/20	Deputy Chief Executive	5/12/19
	Capital Programme (a) General Fund and (b) Housing	Chief Financial Officer	28/11/19

2020

Planned Report Date (Month)	Report Subject	Report by	Date Report Considered by Cabinet
March	Local Government Benchmarking Framework (LGBF) 2018/19 Performance	Chief Executive	12/3/20
	Review of Strategic Risk Register		Expected May 2020 but delayed due to COVID-19. Planned for September 2020
	Write-off of Irrecoverable Debt reports:- (a) Council Tax; (b) Sundry Debtor; (c) Non-Domestic Rates; and (d) Housing Benefit overpayments.	Deputy Chief Executive	All 6/2/20
	Write-off of Irrecoverable Debt report – Former Tenant Rent and Court Expenses	Director of Environment	24/10/19 & 12/3/20
	Capital Programme (a) General Fund and (b) Housing	Chief Financial Officer	12/3/20
	Trading Under Best Value		12/3/20

DRAFT - Cabinet Forward Work Plan 2020-2021

2020

Planned Report Date (Month)	Report Subject	Report by
August	Cabinet Work Plan and Progress	Chief Executive
	Annual Freedom of Information Report	
	Annual IPCO Inspection Report	
	Climate Change – Mandatory Reporting and Annual Update	Director of Environment
	Roads Revenue Works Programme and Road Condition Indicator	
	Financial Performance for Year Ended 31 March 2020	Chief Financial Officer
	Revenue Budget Monitoring (Outturn)	
	Capital Programme (a) General Fund and (b) Housing	
	Local Child Poverty Action Plan	Deputy Chief Executive/Chief Officer HSCP
September	Write-off of Irrecoverable Debt report – Former Tenant Rent Arrears and Court Expenses	Director of Environment
	End Year Departmental Performance Reports 2019/20 <ul style="list-style-type: none"> • Chief Executive’s Office • Corporate and Community Services • Environment Department • Community & Leisure Trust 	Chief Executive Deputy Chief Executive Director of Environment Director of Education
	Review of Strategic Risk Register	Chief Executive
October	Annual Procurement Update	Chief Executive
	Draft Outcome Delivery Plan – 2020-23	Deputy Chief Executive
	Revenue Budget Monitoring (Outturn)	Chief Financial Officer

Planned Report Date (Month)	Report Subject	Report by
December	Strategic mid-year performance report 2020/21	Deputy Chief Executive
	Arts & Heritage Strategy	Director of Education
	Sport & Physical Activity Strategy	
	Capital Programme (a) General Fund and (b) Housing	Chief Financial Officer
	Annual Charging for Services reports	All Directors

2021

Planned Report Date (Month)	Report Subject	Report by
January	Revenue Budget Monitoring (Outturn)	Chief Financial Officer
March	Local Government Benchmarking Framework (LGBF) 2019/20 Performance	Chief Executive
	Write-off of Irrecoverable Debt reports:- (a) Council Tax; (b) Sundry Debtor; (c) Non-Domestic Rates; and (d) Housing Benefit overpayments.	Deputy Chief Executive
	Write-off of Irrecoverable Debt report – Former Tenant Rent Arrears	Director of Environment
	Capital Programme (a) General Fund and (b) Housing	Chief Financial Officer
	Trading Under Best Value	
	Revenue Budget Monitoring (Outturn)	
	Mainstreaming Equalities and Human Rights Progress 19/21 and plan for 2021-25	Deputy Chief Executive

EAST RENFREWSHIRE COUNCILCABINET27 AUGUST 2020Report by Deputy Chief ExecutiveCONTINUED USE OF THE SOCIAL WORK CASE MANAGEMENT SOLUTION**PURPOSE OF REPORT**

1. The purpose of the report is to request Cabinet approve the revised planned commitment of the use of the current Social Work Case Management Solution from September 2021 to a new end date of March 2023 to allow the appropriate procurement and implementation of a replacement solution.

RECOMMENDATIONS

2. It is recommended that Cabinet approve this request to further extend the contract with OLM for Carefirst to the additional contract value of £180,000 to cover the period 01/10/2021 to 31/03/2023 (18 months).

BACKGROUND

3. Cabinet considered and approved a report on 6th February 2020 regarding the planned extension of the use of the current Social Work Case Management Solution for a suitable period to allow the appropriate procurement of a replacement solution.

4. This planned extension had a value up to £180,000 to cover the period from 01/04/2020 to 30/09/21. This was to allow sufficient time for a planned national framework to conclude following a re-tender, and to then integrate any system changes.

5. A two year procurement process from Scotland Excel was intended to result in the publication of a framework for Social Care solutions, with an award in early January 2020. On 16 January 2020 Scotland Excel formally confirmed that the award of this framework has been rescinded and the tender process will be restarted due to the issues with the previous tender process.

6. The Social Work Case Management Solution is the key solution within HSCP which allows for the recording and management of Client Information and Case Recording within all aspects of Social Work.

7. The solution supports the delivery of critical child and adult services including the assessment and delivery of care packages to the most vulnerable citizens including home care and financial management, and adult and child protection services. It is imperative that the solution remains in place, stable and supported through any procurement and replacement activity.

8. The current contract has a required notice period to extend which must be enacted by September 2020 should we wish to continue to use the solution from September 2021.

9. The Covid-19 Coronavirus pandemic which came to the UK shortly after the approval of this previous extension, has impacted multiple projects within the Council and at the national level.

REPORT

10. As previously reported to Cabinet the replacement of a Social Work Case Management Solution is a significant undertaking. Benchmarking has been conducted with other Local Authorities indicating that the expected completion timescale for solution replacement ranges between 2-3 years. This would allow for a 3 to 6 month procurement, a 12 month implementation and 12 to 15 month contingency.

11. This level of substantial change requires significant departmental resource, and alignment with National initiatives to ensure that there is capacity and cohesion. The project that this forms a significant part of has been paused for the last 6 months due to the focus required in the pandemic response, therefore this contractual commitment is required to ensure sufficient time for all activity to be undertaken.

12. As recovery within the Council continues, in parallel to the continued response to local Covid-19 outbreaks and potential for wave 2 impact, HSCP is unable to commit to project timescales due to the current uncertainties.

13. The national procurement framework activity, led by Scotland Excel, has been paused through the Covid-19 period. Procurement have confirmed with Scotland Excel that there is currently no confirmed date when the framework procurement will restart, nor when it will conclude.

14. Covid-19 has severely impacted services, and HSCP recovery plans are now highlighting changes and opportunities for improving service delivery. Having stability in the Social Work Case Management is imperative at this time minimising the risk to the Council and providing resilience to the Service.

15. As the current contract has a required notice period to extend which is due in September 2020 it is necessary to put in place certainty for the current solution. This will allow the national procurement framework to be awarded and for HSCP to enter a period of stability to undertake the procurement and implementation activity. This will not conclude by September 2021.

FINANCE AND EFFICIENCY

16. There has been departmental scrutiny of the associated financial spend, budget allocation and fitness for purpose of the solution.

17. This work to restart the national tender process has not proceeded as planned due to COVID-19.

CONSULTATION

18. There has been significant input and consultation with the HSCP management team, departmental stakeholders and ICT. This has allowed us to formulate the replacement proposal and programme that achieves the optimum outcome in a suitable timescale.

19. Legal services were consulted on the planned further extension to this contract. They have advised that given the extreme urgency of the situation, the extension to the contract may be directly negotiated with the current supplier without further competition.

PARTNERSHIP WORKING

20. There are limited opportunities currently identified beyond the use of the Scotland Excel Framework, however identification of Lessons Learned from other authorities and ongoing collaboration with the Scottish Local Government Digital Office, the relevant services will continue to explore opportunities.

IMPLICATIONS OF THE PROPOSALS

21. The continued use of the current solution is required to ensure that continuation of service and resilience for the service application, whilst the next generation solution is procured.

CONCLUSIONS

22. This approval for an extension is being sought to support the planned replacement of the Social Work Case Management Solution; ensuring suitable provisions are in place to support the transitional period. Providing stability for the critical business application throughout the programme, a sufficient contingency period allowed for to ensure success, and provision for continuity of service during a period of significant technical change.

RECOMMENDATIONS

23. It is recommended that Cabinet approve this request to further extend the contract with OLM for Carefirst to the additional contract value of £180,000 to cover the period 01/10/2021 to 31/03/2023 (18 months).

Caroline Innes, Deputy Chief Executive

REPORT AUTHOR

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06 August 2020

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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 £'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)
Total £ Variance	(8,085)	(2,877)
Total Budgeted Expenditure	260,470	260,470
% Variance	3.10%	1.10%

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.

REPORT AUTHOR

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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 30th 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 30th 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 30th 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 30th 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 & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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)
TOTAL	260,470,100	0	260,470,100	54,240,561	56,352,006	(2,111,445)	(2,876,800)

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & 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
TOTAL EXPENDITURE	345,755,600	3,426,700	349,182,300	72,865,516	78,844,674	(5,979,158)	(27,352,600)
Income	(85,285,500)	(3,426,700)	(88,712,200)	(18,624,955)	(22,492,668)	3,867,713	24,475,800
TOTAL	260,470,100	0	260,470,100	54,240,561	56,352,006	(2,111,445)	(2,876,800)

Budgetary Control Statement
Period 03 / 2021 30 June2020

Period End: 30 June2020

Period 03 / 2021

Department	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
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
Total Expenditure		176,079,100	3,428,100	179,507,200	36,312,609	34,732,866	1,579,743	(4,458,000)
	Income	(22,218,600)	(3,428,100)	(25,646,700)	(5,053,370)	(3,080,258)	(1,973,112)	815,200
Education	TOTAL	153,860,500	0	153,860,500	31,259,239	31,652,608	(393,369)	(3,642,800)

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

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Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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)
Education	TOTAL	153,860,500	0	153,860,500	31,259,239	31,652,608	(393,369)	(3,642,800)

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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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
Total Expenditure		3,571,100		3,571,100	772,383	1,096,742	(324,359)	(2,870,000)
	Income	(1,041,800)		(1,041,800)	(223,975)	24,024	(247,999)	(220,000)
Environment - Support	TOTAL	2,529,300	0	2,529,300	548,408	1,120,766	(572,358)	(3,090,000)

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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	TOTAL	2,529,300	0	2,529,300	548,408	1,120,766	(572,358)	(3,090,000)

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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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
Total Expenditure		15,613,500		15,613,500	5,052,851	4,099,468	953,383	(1,015,600)
	Income	(1,918,800)	0	(1,918,800)	(581,225)	(144,774)	(436,451)	608,500
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	4,471,626	3,954,694	516,932	(407,100)

Summary of Operational Adjustments.
Capital Charges

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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	TOTAL	13,694,700	0	13,694,700	4,471,626	3,954,694	516,932	(407,100)

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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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
Total Expenditure		2,358,400		2,358,400	441,510	432,751	8,759	29,700
Joint Boards	TOTAL	2,358,400	0	2,358,400	441,510	432,751	8,759	29,700

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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	TOTAL	2,358,400	0	2,358,400	441,510	432,751	8,759	29,700

Budgetary Control Statement
 Period 03 / 2021 30 June 2020

Period End: 30 June 2020

Period 03 / 2021

Department	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
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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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
Total Expenditure		68,467,294		68,467,294	12,565,705	14,727,090	(2,161,385)	(7,173,200)
	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	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	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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 Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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
Total Expenditure		14,868,400		14,868,400	2,047,209	1,525,879	521,330	(162,300)
	Income	(14,868,400)	0	(14,868,400)	(3,617,528)	(3,232,894)	(384,634)	(322,700)
Housing Revenue Account	TOTAL	0	0	0	(1,570,319)	(1,707,015)	136,696	(485,000)

Department	Objective Name	Approved Budget Per 01	Operational Adjustments	Revised Estimate Per 03	Budget Estimate to Date - Per 03	Actual to Date	Variance (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	TOTAL	0	0	0	(1,570,319)	(1,707,015)	136,696	(485,000)

EAST RENFREWSHIRE COUNCILCABINET27 August 2020Report by the Chief Financial OfficerGENERAL FUND CAPITAL PROGRAMME**PURPOSE OF REPORT**

1. The purpose of this report is to monitor expenditure as at 30 June 2020 (Quarter 1) against the approved Capital Programme for 2020/21 and to recommend adjustments where necessary.

RECOMMENDATIONS

2. The Cabinet is asked to:-
 - note and approve the movements within the programme; and
 - note the shortfall of £0.425m and that income and expenditure on the programme will be managed and reported on a regular basis.

BACKGROUND

3. The General Fund Capital Programme for 2020-2030 was approved by Council on 27 February 2020. A report recommending adjustments to the 2020/21 programme resulting from finalisation of the previous year's programme was approved by Council on 24 June 2020.

CURRENT POSITION

- | | | |
|----|--|-----------------|
| 4. | Total anticipated expenditure (Appendix A) | £49.714m |
| | Total anticipated resources (Appendix B) | <u>£49.289m</u> |
| | Shortfall | <u>£ 0.425m</u> |

The impact of COVID-19 is having a significant effect on the timing and cost of projects and on the timing and value of capital receipts due to market forces, inflation and new safe ways of working. A degree of rescheduling has been reflected in this report however officers continue to review the Council's capacity to deliver planned projects in the current year and will provide further updates in the next capital report as matters become clearer.

INCOME MOVEMENTS

5. The main income movements are as follows: -

- **Borrowing**
Planned borrowing in the current financial year has been reduced by a net total of £1.678m due to timing variances and other adjustments noted below.
- **Developers Contributions**
Additional developers contributions have been identified for application in 2020/21. An increase of £0.051m is now reflected in resources. This relates to the St Cadoc's project. However, the total available has subsequently been reduced by £0.100m due to project deferral on Uplawmoor.
- **Salix/Central Energy Efficiency Fund**
Projects identified for use with this fund have been deferred until 2021/22. This balance carries over into the new financial year.

EXPENDITURE MOVEMENTS

6. The total estimated expenditure has reduced by £1.908m below the level reported to Council on 24 June 2020. The main movements are as follows: -

Revised Project Timing

A prioritisation exercise has identified a number of projects that can be deferred until 2021/22 to allow focus on key deliverable projects in 2020/21.

- **Property - Schools**

Schools Major Maintenance – Window Renewal projects at Carolside, St Lukes and Woodfarm (totalling £0.489m) have been deferred until 2021/22 along with an element of the School Toilet Improvements (£0.104m). The remaining projects within this grouping will be delivered where capacity allows and will remain under review.

Kirkhill PS Rewire – The remainder of this project has been deferred until 2021/22 (£0.124m).

Uplawmoor PS Upgrade – This project is funded in full by developer contributions however it has also been earmarked for deferral to 2021/22 (£0.100m). This has no impact on the funding available which will carry forward to 2021/22.
- **Property – Culture & Leisure**

Eastwood High School Sports Centre – This project has been deferred to 2021/22 with a total budget carried forward of £0.429m.

- Property – Other

Deferred projects include Muirend Synthetic Pitch (£0.146m), Rouken Glen Park Toilets (£0.126m), and Overlee House Extension (£0.610m). In addition, while the Office Accommodation project has a little spend to date, the majority of this (£1.737m) is likely to fall into 2021/22 and will also be deferred.

Property Maintenance – Salix/Central Energy Efficiency Fund. Planned use of this fund in 2020/21 has been delayed and is now likely to fall into 2021/22. A total of £0.180m has been deferred with the balance of the funding allocated also carried forward.

- Roads

A77 Ayr Road Reconstruction (0.041m) – deferred until 2021/22

C1 Mearns Road (£0.110m) – deferred until 2021/22

C2 Neilston Road (£0.157m) – deferred until 2021/22

B776 Rowbank Road – an element of this will now fall into 2021/22 (£0.015m)

A77 Fenwick Road – an element of this project has been brought forward, increasing outturn in 2020/21 by £0.017m. This will be met by a subsequent reduction in 2021/22 allocation.

Expenditure reductions resulting from revised project timing are not cost savings but simply a transfer of expenditure to future financial years.

Expenditure Variances and Transfers

- Property – Schools

Early Learning and Childcare Expansion – COVID-19 has had a significant impact on this project with the standstill causing delays. The cost of standstill alone is estimated at £0.500m. In addition to this, the design proposals to connect storm drain to Scottish Water combined sewers have been rejected with the proposed solution to connect storm drain to nearby water course adding significant costs to the project. Across the five main sites, this amounts to £1.882m

Officers continue work to mitigate these costs and are also identifying savings elsewhere in the programme to support these cost increases. A further update will be provided in due course.

- Roads

Additional costs at B767 Clarkston Road (£0.004m) and C2 Kingston Road (£0.039m) can be covered by a transfer from savings made on a number of projects now complete:

- B769 Stewarton Rd (Rural) Reconstruction (£0.013m)
- B767 Eaglesham Road Reconstruction (£0.011m)
- B769 Thornliebank/Spiersbridge Reconstruction (£0.091m)
- B755 Glenifer Road (£0.001m)
- C3 Uplawmoor Road / Main St, Neilston (£0.016m)

Cycling, Walking and Safer Streets – Budget now reflects the full increase in Scottish Government Grant available of £0.419m.

COMMENT

7. The projected shortfall of £0.425m represents 0.86% of the resources available and is within manageable limits.

PARTNERSHIP WORKING

8. This report has been prepared following consultation with appropriate staff from various departments within the Council including Property and Technical Services and Information Technology.

RECOMMENDATIONS

9. The Cabinet is asked to:-
 - note and approve the movements within the programme; and
 - note the shortfall of £0.425m and that income and expenditure on the programme will be managed and reported on a regular basis.

Further information is available from Mark Waugh, Principal Accountant – Capital, telephone 0141 577 3123.

Margaret McCrossan
Head of Accountancy Services (Chief Financial Officer)
MMcC/MW
12 August, 2020

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

	ANNUAL COSTS £'000		
	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR
Property - Schools	16,186	17,750	1,791
Property - Culture & Leisure	1,294	865	2
Property - Other	8,211	5,413	944
Open Spaces	3,479	3,479	29
Roads	13,280	13,038	476
Corporate Wide - ICT	7,157	7,155	474
Fleet	2,014	2,014	417
TOTAL	51,622	49,714	4,133

	TOTAL COST £'000	
<i>SPENT PRIOR TO 31.03.20</i>	<i>PREVIOUS TOTAL COST</i>	<i>REVISED TOTAL COST</i>
46,302	105,406	107,788
3,647	32,632	32,632
13,189	43,415	43,406
1,552	8,968	8,968
6,606	46,631	46,650
8,374	39,487	39,502
1,339	15,798	15,798
81,009	292,337	294,744

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Property - Schools

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
Grouped	Schools Major Maintenance	1,195	601	0	N/A	601	9,991	9,991
800050031	New Non-Denominational PS For Newton Mearns (2 Stream + 60:60 Nursery)	1,243	1,243	3	Ongoing	13,807	15,050	15,050
800050033	St Cadoc'S Ps Remodelling To Provide Pre-Five Provision For 3 & 4 Years Olds	22	22	0	Budget increased to reflect application of developers contributions. Only retention remains	852	874	874
800050030	Kirkhill PS - Rewire	124	0	0	Project deferred until 2021/22	367	491	491
Grouped	Early Learning & Childcare - Expansion to 1,140 hours	10,170	12,552	1,757	Work in progress - revised costings	13,834	24,902	27,284
	Early Years - Crookfur/Fairweather/Overlee Masterplanning	10	10	0	Fairweather work to be programmed	0	10	10
800050039	St Ninian's HS Additional Temp Accomodation	1,450	1,450	6	Work in progress	40	2,492	2,492
	Learning & Leisure in Neilston	1,000	1,000	0	Work to be programmed	0	30,384	30,384
800050038	St Mark's Car Park	334	334	0	Project under review to assess accomodation needs	16	350	350
	Uplawmoor PS Upgrade	100	0	0	Project deferred until 2021/22	0	100	100
	MCHS Sports Facility	87	87	0	Feasibility study underway - possible outsource	0	1,726	1,726
	Improving Learning	200	200	0	Work to be programmed	0	2,000	2,000
800050017	Joint Faith Campus (New Denominational PS for Mearns Area & Relocation of Calderwood Lodge PS)	183	183	0	Complete - retention payments outstanding	16,488	16,671	16,671

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Property - Schools

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
800050012	Security (CCTV) Expansion	54	54	11	Ongoing	146	200	200
800050032	Education Provision In Neilston (Campus Development Study)	14	14	14	Work to be programmed	151	165	165
		16,186	17,750	1,791		46,302	105,406	107,788

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Property - Culture & Leisure

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
800200019	Eastwood Park Leisure - Refurbishment	269	298	0	Correction - 19/20 works covered by improvement fund	2	26,000	26,000
800050049	ERCLT General Building Improvement Fund	395	366	0	Eastwood Leisure at Tender. Other planned projects at design stage. Adjusted to reflect 19/20 allocation	5	1,700	1,700
	Eastwood HS Sports Centre Changing Rooms/Disabled Facilities	429	0	0	Deferred until 2021/22	0	429	429
805600002	Equipment - Gym and Theatre	79	79	0	Work to be programmed	198	831	831
805600002	Education - Theatre Equipment	54	54	1	Work to be programmed	0	162	162
800200007	Barrhead Foundry Refurbishment (including Pool & Filtration System)	1	1	0	Retention	2,859	2,860	2,860
800200013	Barrhead Foundry Final Phase Works	67	67	0	Retention	583	650	650
		1294	865	2		3,647	32,632	32,632

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Property - Other

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
	1. City Deal							
	Barrhead South Access - Balgraystone Road & Railway Station	1,470	1,470	714	Work in Progress	2,752	12,564	12,564
804000009	Country Park Visitor Centre & Infrastructure	7	7	0	At design stage, progress made on technical and legal fronts	300	4,836	4,836
804000006	Greenlaw Business Incubator And Innovation Centre & Employment Support Linked To Barrhead Foundry	127	127	33	Work complete - payments outstanding	5,595	5,722	5,722
	2. Environment Other Projects							
800420010	Cowan Park Changing Facilities	269	269	0	Work to be programmed	11	300	300
800200018	Crookfur Pavilion Changing Upgrade	411	411	55	Work in Progress	394	805	805
	Muirend Synthetic	146	0	0	Deferred until 2021/22	0	150	150
	RGP Toilets Upgrade	126	0	0	Deferred until 2021/22	0	130	130
	St Andrews House Refurbishment	40	40	0	Work to be programmed	0	40	40
	Overlee House Extension	610	0	0	Deferred until 2021/22	0	630	630

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Property - Other

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	
		8,211	5,413	944	

TOTAL COST £'000		
SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
13,189	43,415	43,406

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Open Spaces

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
	1. REGENERATION							
80400005	Country Park - Tourism Infrastructure And Economic Activity Projects	184	184	0	Work to be programmed	51	235	235
80200015	White Cart Tributaries Environmental Improvements	1,106	1,106	26	Work in progress	158	1,264	1,264
	Regeneration Projects - Provisional Sums	351	351	0	Work to be programmed	0	2,701	2,701
	2. Environment - Other Projects							
80220010	Environment Task Force	25	25	0	Work to be programmed	35	240	240
80200018	Town Centre Action	19	19	0	Work in progress	79	278	278
80220007	Parks, Cemeteries & Pitch Improvements	297	297	3	Total adjusted to reflect application in 2019/20	265	1,762	1,762
80020017	Cowan Park	308	308	0	Work to be programmed	8	316	316
80300066	Town Centre Regeneration	848	848	0	Work in progress	133	981	981
80200005	Public Realm/Town Centre Resilience	9	9	0	Work in progress	215	250	250
80200011	Land And Property Acquisitions	255	255	0	Plans being re-assessed	144	399	399

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Open Spaces

		ANNUAL COSTS £'000						
COST CODE	PROJECT NAME	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	COMMENT	TOTAL COST £'000		
						<i>SPENT PRIOR TO 31.03.20</i>	<i>PREVIOUS TOTAL COST</i>	<i>REVISED TOTAL COST</i>
	Giffnock Town Centre Improvements	10	10	0	Work in progress	0	10	10
80200007	Other Public Realm	17	17	0	Work in progress	3	20	20
80200002	Clarkston Town Centre Action And Traffic Management Improvements	35	35	0	Work in progress	182	217	217
80220008	Woodfarm - Grass Pitches	2	2	0	Work in progress	57	59	59
80220011	Mearns Historic Kirkyard Protective Works	3	3	0	Work in progress	81	84	84
800050029	St Ninian's HS - Rugby Pitch	10	10	0	Work in progress	142	152	152
		3,479	3,479	29		1,552	8,968	8,968

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Roads

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
	1. City Deal							
	Levern Valley Accessibility Project	7,652	7,652	13	Work in progress	2,081	20,707	20,707
	2. ERC Roads							
803000004	Lighting - Core Cable & Equipment Replacement	139	139	72	Work in progress	181	1,760	1,760
803000007	Bridges Refurbishment & Pointing Work	16	16	0	Work in progress	92	585	585
803000015	Principal Inspection Group 1-6	56	56	0	Work in progress	0	245	245
803000025	Traffic Calming Studies	41	41	0	Work in progress	9	275	275
803000016	Road Safety Measures/Equipment at Schools	28	28	3	Work in progress	12	220	220
803000018	Safe Routes to School	5	5	5	Work in progress	38	223	223
803000042	A736 KELBURN STREET/LOCHLIBO ROAD RECONSTRUCTION	110	110	0	Work in progress	0	372	372
803000030	A77 Ayr Road Reconstruction	41	0	0	Deferred until 2021/22 - covid	414	805	805
803000033	B767 CLARKSTON ROAD RECONSTRUCTION	66	70	0	Transfer from underspends in other projects	4	180	184
803000035	B769 Stewarton Rd (Rural) Reconstruction	13	0	0	Complete	355	650	637

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Roads

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
803000034	B767 Eaglesham Road Reconstruction	11	0	0	Phase complete	444	815	804
803000036	B769 Thornliebank/Spiersbridge Reconstruction	91	0	0	Complete	233	324	233
803000047	C2 Kingston Road Reconstruction	161	200	0	Transfer from underspends in other projects	84	585	624
803000089	A736 MAIN STREET/LEVERN ROAD BARRHEAD	130	130	1	Work in progress	0	636	636
803000038	C1 Mearns Road	110	0	0	Deferred until 2021/22 - covid	0	640	640
803000048	B755 Gleniffer Road	1	0	0	Complete	105	596	595
803000049	B776 ROWBANK ROAD	125	110	0	Deferred until 2021/22	95	575	575
803000050	C2 NEILSTON ROAD	157	0	0	Deferred until 2021/22	64	321	321
803000051	C3 UPLAWMOOR RD / MAIN ST, NEILSTON	16	0	0	Complete	84	340	324
803000024	Cycling, Walking & Safer Streets	267	419	12	Increased to include full Scottish Government Grant	0	311	419
803000045	Roads Online Costing System	26	26	0	Work in progress	174	200	200
803000031	A77 Fenwick Road Reconstruction	75	92	0	Element of project brought forward	0	185	185
	Provisional Sums - Roads	81	81	0		0	81	81
Grouped	Roads Capital Works	3,862	3,862	370		2,138	15,000	15,000

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Roads

		ANNUAL COSTS £'000			
COST CODE	PROJECT NAME	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	COMMENT
		13,280	13,038	476	

TOTAL COST £'000		
SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
6,606	46,631	46,650

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Council Wide - ICT

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
805000002	ICT Infrastructure Projects	516	588	163	Work in progress	455	5,543	5,543
805000025	IT General Provision	1,320	1,248	70	Work in progress	500	14,129	14,129
805000005	Corporate Information Security	96	96	50	Work in progress	619	750	750
805000023	GDPR Requirements	190	190	0	Work to be programmed	60	250	250
805000003	Education Network	145	145	5	Work in progress	56	1,101	1,101
805000016	Document Repository Refresh	7	7	0	Work in progress	43	50	50
805000017	PCI DSS	110	110	0	Work in progress	25	135	135
	Public Wifi Network	265	265	0	Work in progress	0	265	265
805000010	Wireless Local Area Network 2015	93	93	39	Work in progress	957	1,050	1,050
805000012	Enterprise Public Access Wifi (Incl BYOD)	3	3	0	Work in progress	112	100	115
805000026	Income Management E-Store	75	75	6	Work in progress	130	205	205
805400002	Corporate GIS	88	88	0	Work in progress	112	200	200
805000018	Modern Smart Forms	63	63	0	Work in progress	137	200	200
805000020	My Account Middleware & Vendor	25	25	0	Work in progress	185	210	210

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Council Wide - ICT

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
805100002	Electronic Document Records Management (Rest Of Council)	124	124	0	Work to be programmed	229	353	353
805000020	Myaccount Signing In To On-Line Services	135	135	0	Work Programmed	150	285	285
	HSCP - Responder Service Modernisation & Safety Net Technology	180	180	0	Work Programmed	0	180	180
805000022	The Digital Workplace	199	199	3	Work in progress	276	600	600
	Flexi Time Application Replacement	40	40	0		40	80	80
805000024	Major ICT Contract Renewals	436	436	29	Work in progress	902	1,338	1,338
805000001	Core Corporate Finance, Payroll & HR	1,120	1,120	45	Work in progress	2,501	3,750	3,750
800050004	Education - Computer Equipment	516	516	18	Work in progress	323	5,353	5,353
805600001	ERCLT People's Network	40	40	0	Work in progress	9	229	229
	ERCLT Digital Platform	410	410	0	Work Programmed	0	410	410
805000009	School Servers Storage	174	174	0	Work in progress	176	350	350
	Carefirst	110	110	0	Work Programmed	0	110	110

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Council Wide - ICT

		ANNUAL COSTS £'000						
COST CODE	PROJECT NAME	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	COMMENT	TOTAL COST £'000		
						<i>SPENT PRIOR TO 31.03.20</i>	<i>PREVIOUS TOTAL COST</i>	<i>REVISED TOTAL COST</i>
	Education CCTV	268	268	0	Work in progress	0	626	626
	Telecare Service and Peripherals	300	300	0	Work Programmed	0	1,150	1,150
805100003	Agile (Rest Of Council)	3	3	1	Work in progress	257	260	260
805000008	Software Asset Management	9	9	5	Work in progress	56	65	65
805000021	Internet/Intranet Presence	41	41	41	Work in progress	9	50	50
800200008	Culture & Sport Self-Service Kiosk Hardware Refresh	56	56	0	Work Programmed	54	110	110
		7,157	7,155	474		8,374	39,487	39,502

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Fleet

		ANNUAL COSTS £'000						
COST CODE	PROJECT NAME	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	COMMENT	TOTAL COST £'000		
						<i>SPENT PRIOR TO 31.03.20</i>	<i>PREVIOUS TOTAL COST</i>	<i>REVISED TOTAL COST</i>
806000004	HSCP - Vehicles	288	288	0	Ongoing	0	1,164	1,164
806000001	Education - Vehicles	364	364	0	Ongoing	0	1,122	1,122
806000002	Environment - Vehicles	1,327	1,327	417	Ongoing	1,339	13,197	13,197
806000005	Environment - GPRS System	35	35	0	Ongoing	0	315	315
		2,014	2,014	417		1,339	15,798	15,798

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Annex 1 - Schools Major Maintenance Analysis

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
800000002	Carolside PS - Window Renewal	144	0	0	Deferred until 2021/22	63	207	207
800000019	ST Lukes Windows Entrance Area	114	0	0	Deferred until 2021/22	36	150	150
800000004	Woodfarm HS - Window Renewal	232	0	0	Deferred until 2021/22	66	298	298
800000014	School Toilet Improvements	254	150	0	Partly Deferred until 2021/22	296	550	550
	THORNLIBANK PS PR 1- WINDOW RENEWAL	100	100	0	Work to be programmed	0	100	100
	OLM ENTRANCE & MAIN DOORS at Robslee	50	50	0	Work to be programmed	0	50	50
	Provisional Sums	108	108	0	Work to be programmed	0	8,259	8,259
800000008	Hazeldene Nursery - Window Renewal	1	1	0	Retention	2	3	3
	Braidbar PS - Roof Improvements	50	50	0	Work to be programmed	0	50	50
800000009	Mearns Castle HS - Window Renewal	25	25	0	Work to be programmed	29	54	54
	Mearns Castle HS - Rear Stair Improvements	3	3	0	Retention	0	3	3
	St Joseph's PS - Structural Improvements	4	4	0	Retention	0	4	4
800000013	St Joseph's PS - Fabric Improvements	1	1	0	Retention	2	3	3

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Annex 1 - Schools Major Maintenance Analysis

		ANNUAL COSTS £'000			
COST CODE	PROJECT NAME	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	COMMENT
800050002	St Luke'S HS - Roof Improvements (Gym Hall)	10	10	0	Work to be programmed
800000018	St Johns Windows and Gym	1	1	0	Retention
800000011	St Josephs Primary windows and entrance door	36	36	0	Work in progress
800000007	Giffnock Primary windows (original block and ext	62	62	0	Work in progress
		1,195	601	0	

TOTAL COST £'000		
SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
0	10	10
44	45	45
0	80	80
63	125	125
601	9,991	9,991

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

Annex 2 - Property Maintenance Analysis

		ANNUAL COSTS £'000			
COST CODE	PROJECT NAME	CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	COMMENT
	Corporate Total	1,754	1,574	40	

<i>TOTAL COST £'000</i>		
<i>SPENT PRIOR TO 31.03.20</i>	<i>PREVIOUS TOTAL COST</i>	<i>REVISED TOTAL COST</i>
<i>1,154</i>	<i>11,208</i>	<i>11,199</i>

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EAST RENFREWSHIRE COUNCIL

GENERAL FUND CAPITAL PROGRAMME 2020/21

PROGRESS REPORT

RESOURCES

	£'000	£'000
Borrowing		33,247
Grants		
Capital Grant	5,339	
City Deal	1,343	
Early Learning and Childcare - 1140 Hours Expansion	3,200	
Cycling, Walking & Safer Streets	419	
Scottish Environmental Protection Agency	1,106	
Town Centre Fund	848	
Renewable Energy Fund	<u>0</u>	12,255
Developers Contributions		837
Salix/Central Energy Efficiency Fund		0
Sustrans		0
CFCR		0
Capital Reserve		0
Capital Receipts		2,950
		<u>49,289</u>

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EAST RENFREWSHIRE COUNCILCABINET27 August 2020Report by the Chief Financial Officer and Director of EnvironmentHOUSING CAPITAL PROGRAMME**PURPOSE OF REPORT**

1. The purpose of this report is to monitor expenditure as at 30 June 2020 (Quarter 1) against the approved Capital Programme for 2020/21 and to recommend adjustments where necessary.

RECOMMENDATIONS

2. The Cabinet is asked to:-
 - note and approve the current movements within the programme; and
 - note the shortfall of £0.135m and that income and expenditure on the programme will be managed and reported on a regular basis.

BACKGROUND

3. This report is presented in relation to the following:
 - A revised Housing Capital Programme for 2020-2025, reflecting changes to the programme detailed in the Strategic Housing Investment Programme (SHIP), particularly in relation to new build projects, was approved by Council on 27 February 2020.
 - Adjustments to the 2020/21 programme, reflecting timing movements resulting from the finalisation of the previous year's programme were approved by Council on 24 June 2020.

CURRENT POSITION

4.	Total anticipated expenditure (Appendix A)	£ 12.914m
	Total anticipated resources (Appendix B)	£ <u>12.779m</u>
	Shortfall	£ <u>0.135m</u>

EXPENDITURE

5. The total estimated expenditure for 2020/21 has reduced by £4.843m due to the following changes in respect of timing of expenditure and other adjustments.

Building Works Programme – Existing Stock

The impact of COVID-19 resulted in a pause to much of the works in the early part of the financial year with expenditure to date of £0.115m (30/06/2020). No adjustments to projected outcomes have been made at this stage as officers begin to assess whether the existing stock programme remains achievable however there are likely to be some timing adjustments as work is progressed.

Capital New Build – Phase 1 and 2

Within Phase 1 the construction at Fenwick Drive, Robertson Street and Blackbyres Road is complete. The remainder of the Phase 1 programme in 2020/21 includes Balgraystone Road., The Phase 2 sites include Commercial Road, Barrhead; Barrhead Road, Newton Mearns; and the first two sites at Maidenhill, Newton Mearns. An allocation for retention payments for the completed sites is included in the projected outturn (£0.133m)

The impact of COVID-19 has had a significant effect on the timing and cost of projects due to market forces, inflation and new safe ways of working. Progress has been delayed at all sites as a result of the difficulty to obtain tenders from sub-contractors, inability to undertake site investigations and the requirement to follow government guidance in order to safely mobilise site starts.

- **Balgraystone Road, Barrhead**
Due to delays noted above, 2020/21 outturn for the project is likely to be £1.053m lower than the approved budget with some works now falling into future years. There has been a change to the housing mix to include some smaller flatted units which will reduce costs however, there are also likely to be additional costs as a result of COVID-19 related health and safety measures and other abnormal costs associated with this development. Officers will assess whether additional grant is available to cover these costs however at this stage the existing cost variations can be managed within the approved budget.
- **Barrhead Road, Newton Mearns**
Some planning and site investigation now expected this year however main works will not commence until 2021/22. This has resulted in a total of £0.020m of the approved budget being brought forward to 2020/21.
- **Commercial Road, Barrhead**
Some planning and site investigation now expected this year however main works will not commence until 2021/22. This has resulted in a total of £0.030m of the approved budget being brought forward to 2020/21.
- **The Maidehill site in Newton Mearns has 6 sites identified as Area 1 – Area 6 for the provision of affordable housing. The first two sites commencing development are Area 5 and Area 6.**
- **Maidenhill Area 5**
Officers are hopeful that costs will remain in line with the Area 6 site below and a site start later in 2020 should be possible however no expenditure is anticipated in 2020/21 due to the acquisition basis and will now fall into 2021/22. Outturn for 2020/21 has been reduced from £2.160m to zero.

- Maidenhill Area 6
Now on site but delays will result in a reduction in 2020/21 expenditure of £1.680m with the remaining works falling into 2021/22.

The impact of any changes will be reflected in the Housing Services 30 year Business Plan which is independently reviewed to ensure the programme remains affordable.

INCOME

6. Resources to support the Housing Capital Programme have been adjusted to reflect the changes noted above.
 - Scottish Government New Build Grant – Revised timing of spend across the new build sites will result in a reduction of grant available in year of £1.720m.
 - Borrowing – Changes noted above in respect of project timing movements has resulted in a net reduction in borrowing of £3.123m for 2020/21.

COMMENT

7. The projected shortfall of £0.135m represents 1.1% of the resources available and is within manageable limits.

PARTNERSHIP WORKING

8. This report has been prepared following consultation with appropriate staff from Housing Services.

RECOMMENDATIONS

9. The Cabinet is asked to:-
 - note and approve the current movements within the programme; and
 - note the shortfall of £0.135m and that income and expenditure on the programme will be managed and reported on a regular basis.

Further information is available from Mark Waugh, Principal Accountant – Capital, telephone 0141 577 3123.

Margaret McCrossan
Head of Accountancy Services (Chief Financial Officer)
MMcC/MW
12 August, 2020

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EAST RENFREWSHIRE COUNCIL

HOUSING CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR		SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
835000002	Renewal of Heating Systems	872	872	61	Work in progress	0	872	872
832000001	Rewiring (including smoke/carbon monoxide detectors)	938	938	5	Work in progress	0	938	938
831000002	External Structural Works	1,657	1,657	5	Work in progress	0	1,657	1,657
835000008	Estate Works	97	97	0	Work in progress	0	97	97
835000006	Energy Efficiency (Including Cavity Wall Insulation)	476	476	20	Work in progress	0	476	476
835000009	Aids and Adaptations	234	234	1	Work in progress	0	234	234
831500001	Internal Element Renewals (including kitchens, bathrooms and doors)	1,403	1,403	5	Work in progress	0	1,403	1,403
835000005	Communal Door Entry Systems	59	59	0	Work in progress	0	59	59
835000012	Sheltered Housing	978	978	18	Work in progress	0	978	978
N/A	Purchase of Property (CPO/Mortgage to Rent Acquisition)	25	25	0	Balance of ROTS budget approval - to be used to bring properties to higher standard	0	25	25
835000003	IT Systems	110	110	19	Work in progress	143	253	253
Grouped	Capital New Build Phase 1	5,232	4,179	99	First three sites complete with work in progress on remaining site	6,995	14,747	14,747
Grouped	Capital New Build Phase 2	5,666	1,876	19	Work in progress on first site	69	22,401	22,401

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EAST RENFREWSHIRE COUNCIL

HOUSING CAPITAL PROGRAMME

PROGRESS REPORT

2020/2021

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT
		CURRENT YEAR APPROVED AT 24.06.20	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR	
N/A	Retentions	10	10	0	
		17,757	12,914	252	

TOTAL COST £'000		
SPENT PRIOR TO 31.03.20	PREVIOUS TOTAL COST	REVISED TOTAL COST
0	10	10
7,207	44,150	44,150

HOUSING CAPITAL PROGRAMME 2020/21PROGRESS REPORTRESOURCES

	21/21 Revised £'000
Borrowing	9,520
Grant - New Build Phase 1	2,000
Grant - New Build Phase 2	826
Recharges to Owner Occupiers (including HEEPS grant)	433
Total	<u>12,779</u>

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