

EAST RENFREWSHIRE COUNCILCABINET28 January 2021Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2020/21**PURPOSE OF REPORT**

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 7 and is based on the financial position as at 31 October 2020 and subsequent assessment of pressures arising from COVID-19.

RECOMMENDATION

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

BUDGET MONITORING STATEMENTS

3. The attached budget monitoring statements provide information in respect of:-
 - Detailed variance analysis between budgeted and out-turn expenditure
 - Service virement and operational budget adjustments

BACKGROUND

4. This report shows the out-turn position as at period 7 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 22 October 2020 report to Council	260,470
Additional Grant Funding	426
Total net expenditure to be monitored	<u>260,896</u>

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

BUDGET PERFORMANCE

- As at 31 October 2020, the estimated year end position shows a net overspend of £60k based on current information and taking account of additional grant funding confirmed and anticipated to date. For General Fund services the projected underspend is £41k and together with the projected shortfall in Council Tax collection of £450k the total forecast overspend on General Fund services is £409k. The variance is made up of COVID pressures £2,838k offset by managed underspends of £2,429k. This reflects a significant improvement on the position reported to Cabinet on 22 October 2020 and is due to various increases in anticipated grant funding, a significant reduction in the projected PPE operational expenditure, and 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 Out-turn £'000			
	P1	P3	P5	P7
Education	(7,832)	(3,643)	(3,193)	(2,955)
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	(1,600)	(1,127)	(1,114)	(1,576)
Environment – Support	(2,775)	(3,090)	(3,080)	(1,000)
Corporate & Community – Cmm. Res	(330)	94	123	91
Corporate & Community - Support	(559)	(407)	(329)	(280)
Chief Executive's Office	(22)	(26)	(25)	(75)
Chief Executive's Office – Support	(34)	(29)	(14)	(8)
Other Expenditure & Income	148	148	148	148
Joint Boards	30	30	38	38
Corporate Contingency	49	49	49	49
HSCP	0	0	0	0
Additional Net GRG Funding	596	596	596	596
Additional COVID-19 Support Funding	4,394	5,013	5,013	5,013
Housing Revenue Account	(150)	(485)	(294)	(101)
Total £ Variance	(8,085)	(2,877)	(2,082)	(60)
Total Budgeted Expenditure	260,470	260,470	260,470	260,896
% Variance	3.10%	1.10%	0.8%	0.0%

Notable variances are as follows:-

i) Education

Period 7 figures have been prepared on a probable out-turn basis and therefore reflect anticipated full year costs. The forecast based on the information currently available indicates an overspend of £2,955k. This reflects pressures of £3,516k arising as a result of the COVID pandemic, offset by £561k 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 (£497k), additional staff costs for pupil supervision (£253k), the costs of enhanced cleaning regime in educational establishments (£602k), additional costs associated with cleaning and hygiene supplies and PPE (£554k), additional support required for ERCL (£1,354k), and a loss of income in relation to sales, fees and charges (£1,091k). These overspends are partially offset by estimated support for loss of income (£355k), savings on food provisions (£428k), operational underspends in staffing (£184k) and property costs (£357k).

ii) Environment

An overspend of £1,576k is forecast which reflects pressures of £1,803k arising as a result of the COVID pandemic, offset by £227k of projected normal operational underspends.

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

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

Unrelated to COVID, additional work 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. Elements of operational underspends are within Payroll costs, Non Operational Property costs and the Disposal of Recyclables operations.

iii) Environment - Support

An overspend of £1,000k is forecast which reflects pressures of £1,220k arising as a result of COVID pressures, offset by £220k of projected normal operational underspends. This relates mainly to PPE equipment purchased via the Health & Safety Unit for use across the Council. There will also be a loss of income from staff salaries recharged to capital, due to early year delays and deferrals on the progress of such projects. These pressures will be slightly offset by utility savings on buildings closed due to lockdown.

iv) Corporate & Community – Community Resources

The projected underspend of £91k is largely due to operational underspends of £209k, offset by pressures arising of £118k as a result of the COVID pandemic. A combination of underspends across payroll and supplies budgets are offset by under recoveries of income. It has been assumed that grant will be received to mainly cover additional expenditure within Council Tax Reduction and Food Fund costs arising.

v) Corporate & Community – Support Services

The projected overspend of £280k reflects pressures of £655k arising as a result of the COVID pandemic, offset by £375k of projected operational underspends. The projected overspend primarily consists of underspends within payroll and supplies budgets offset by overspends due to IT equipment purchased for remote working, costs incurred in respect of licences, increased bandwidth, provider payments and IT contract savings of £120k that are unlikely to be achieved.

vi) Chief Executive's Office

The department currently projects an overspend of £83k which reflects pressures of £89k arising as a result of the COVID pandemic, offset by £6k of

projected operational underspends. An element of this reflects lower than budgeted staff turnover but the main impact is from COVID pressures on licensing income.

vii) Other Expenditure

The underspend of £148k mainly reflects the low calls on the miscellaneous contingency budget at this 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 £613k, 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, however significant financial risk remains that we may not receive full funding to offset these additional costs.

ix) HRA

An overspend of £101k is forecast which reflects pressures of £411k as a result of the COVID pandemic, offset by £310k of projected normal operational underspends. The projected overspend is due to Payments to Sub Contractors, void rent loss and increased rent arrears arising from related COVID pressures which have been partially offset by underspends within payroll costs and a reduction in operational financing costs.

CONCLUSIONS

6. The Council's projected revenue out-turn position is reported as an operational overspend of £60k largely as a result of COVID pressures. This position has been arrived at after taking account of both confirmed and anticipated additional grant funding in relation to COVID. The report demonstrates the financial implications on operational services arising from the current pandemic and 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 out-turn position and to maintain and increase any operational underspends wherever possible.

RECOMMENDATIONS/...

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- (a) Cabinet approves service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the significant reported improvement in the probable out-turn position;
 - (b) Cabinet instructs departments to continue to avoid all non-essential spending;
 - (c) management action is taken to remedy any avoidable forecast overspends; and
 - (d) all departments continue to closely monitor their probable out-turn position.

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Report date 7th January 2021

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

BUDGET MONITORING REPORTS
PERIOD 7
As at 31 October 2020

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PROBABLE OUTTURN FORECAST AS AT 31st October 2020 - £ 2,954,400 OVERSPEND

Pre Five Education (£178,800 overspend)

The variance is due to an under-recovery of Wraparound income (£155k, net of assumed support) and detriment payments made to supply staff for the period from April to June in accordance with national guidance (£15k).

Primary Education (£419,300 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 (£205k), and in relation to pupil supervision required from August (£176k). Income in relation to the sale of school meals is forecast to be under-recovered for the year (£226k, net of assumed support). This position has been partially offset by a net Covid related underspend (£38k) due to savings in staffing and property costs but reduced by increased utilities costs arising from recent Scottish Government ventilation guidance for schools. Operational underspends on property costs, including savings on Non Domestic Rates, water metered charges and the removal of the carbon reduction scheme (£171k) further reduce the overspend projected.

Secondary Education (£280,700 overspend)

Similarly to Primary Education, overspends are forecast in relation to detriment payments to supply teachers (£225k) and additional pupil supervision required from August (£69k). Sales of school meals are forecast to be under-recovered for the year (£206k, net of assumed support). Covid related underspends in staffing and property again contribute to an overall net Covid related underspend within the sector (£58k) which funds expenditure on minor adaptations to school buildings, the purchase of additional classroom supplies, potential costs associated with the cancellation of school trips and increased utilities costs as a result of ventilation guidance. Operational underspends in property costs as per Primary Education (£140k) further reduce the overspend.

Special Education (£184,600 overspend)

An overspend is projected in relation to detriment payments to supply teachers (£22k) and minor adaptations (£32k). Based on current projections an overspend is forecast in relation to Payments to Other Agencies in relation to pupils with additional support needs (£133k).

Schools Other (£634,100 overspend)

An overspend is forecast in relation to detriment payments to supply teachers and contract extensions within the Modern Apprentice programme (£54k). A significant overspend is also forecast in relation to cleaning and hygiene supplies and PPE for the department (£554k), a variance which already takes into account initial funding provided by Scottish Government for Education Logistics. Other Covid related costs include health and safety checks undertaken prior to schools re-opening (£58k), signage costs (£84k) and a reduction in instrumental music tuition fees (£143k, net of assumed support). These costs are partially offset by additional staff turnover achieved (£37k), a reduction in the payroll costs associated with the Saturday music centre as a result of current guidance (£42k) an underspend on school milk (£78k), reduced expenditure on transactions fees in relation to online payments and other system costs (£43k) and a reduction in transport costs for the vocational programme (£50k).

Administration Services (£139,300 underspend)

The underspend arises mainly due to additional turnover achieved and a reduction in other staff costs (£112k) plus underspends in various supplies and services including stationery, training, conference fees and catering (£29k).

Facilities Management (£360,900 overspend)

Estimated net additional costs incurred as a result of the enhanced cleaning regime in education establishments due to Covid have been included in the projection (£602k), this includes additional expenditure on cleaning & hygiene supplies and PPE required by the service. An under-recovery of income in relation to contract cleaning recharges to other departments (£96k) is forecast due to temporary building closures. Within the Catering Service there is a net underspend of (£336k) which arises due to savings in food provisions reduced by necessary Covid related expenditure.

Culture and Leisure Services (£1,065,000 overspend)

The most recent forecast available from ERCL estimates that net additional support will be required to be provided to East Renfrewshire Culture & Leisure (ERCL) based on a phased re-opening of facilities from September (£1,354k). The recent short term closure due to the move to Level 4 is not reflected in this forecast which will be revised for the next reporting cycle. Additional property costs have been incurred in relation to health & safety checks prior to re-opening facilities (£12k) and Covid signage within the properties (£12k) This position is partially offset by savings projected in utility costs arising from the closure of facilities (£158k) and other operational underspends in property costs (£46k) along with savings in respect of the revenue impact of capital works which have been delayed (£110k) and assumed support for loss of income (£15k).

Other Services (£29,700 underspend)

Underspend arises mainly due to additional turnover achieved in Psychological Services (£32k).

Summary: Period 7 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 £2,954,400. This reflects pressures of £3,515k arising as a result of the COVID pandemic, offset by £561k of projected operational underspends. Action has been taken across the department to restrict non-essential spending. Additional department specific funding announced in relation to COVID pressures has been taken into account when preparing this forecast as has an assumed level of support for lost sales, fees and charges income. The variances shown above have been adjusted to take account of internal recharging within the department in relation to Facilities Management services to schools.

In summary the main variances relate to detriment payments made to supply staff for the period from April to June (£497k), additional staff costs for pupil supervision (£253k) the costs of the enhanced cleaning regime in educational establishments (£602k), additional costs associated with cleaning and hygiene supplies and PPE for schools (£554k), additional support required for ERCL (£1,354k), a loss of income in relation to sales, fees and charges (£1,091k). These overspends are partially offset by estimated support from the Scottish Government for loss of income (£355k), savings on food provisions (£428k) and operational underspends in staffing (£184k) and property costs (£357k).

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st October 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 31st October 2020 - £1,576,400 OVERSPEND****Directorate & Management (£88,900 Overspend)**

Whilst payroll costs are projected to overspend (£130k), contributions from Spend to Save and Modernisation Funds (£116k) will partially offset this. Supplies and Services are projected to overspend (£70k) due to additional recharges from Other Accounts of the Authority and membership costs of Climate Ready Clyde.

Properties (Environment & Non-Operational) (£70,000 Underspend)

In line with previous years, an underspend on Street Nameplates (£10k) is projected. An underspend on the non-operational properties (£50k) is also projected, alongside a number of smaller projected underspends (£10k).

Planning and Building Control (£202,400 Overspend)

Planning and Building Control income is projected to be impacted by covid-19 (£250k), although projected grant income from the Loss of Sales, Fees and Charges Support Scheme (£50k) should partially offset this.

Economic Development (£292,200 Overspend)

An overspend (£400k) in relation to the new Greenlaw Business Centre is projected as covid-19 may result in no income being received in 20/21, although projected Loss of Sales, Fees and Charges Support income (£79k) should partially offset this. Projections include more than £10m of various business grants and self employed hardship fund payments, all of which is government funded in relation to covid-19. There are a number of smaller underspends to partially offset the overall variance (£30k), mainly in Property Costs.

Roads (£132,000 Overspend)

Due to covid-19, income is projected to under-recover (£190k), mainly in relation to both reduced Decriminalised Parking Enforcement income and reduced internal staff recharges to capital. Projected Loss of Sales, Fees and Charges Support income (£41k) is built into projections to partially offset this. Whilst there will be a reduced internal recharge in relation to School Crossing Patrollers (£110k), this will be offset by overspends in contractor payments and additional transport costs (£100k).

Neighbourhood Services (£17,600 Overspend)

Whilst an underspend in payroll costs is projected (£143k), this will be offset by a projected ov/spend in Agency Staff (£160k), both additional drivers and those required to enforce new operational requirements at the civic amenity sites.

Parks (£36,700 Underspend)

An over-recovery in sales, fees and charges (£7k) is projected, alongside a projected underspend in planned tree works (£30k). Whilst covid-19 has resulted in the cancellation of the Playground Festival and will reduce income from sports pitch lets, the effects of these are expected to be partially offset by Loss of Sales, Fees and Charges support grant income.

Cleansing (£116,700 Overspend)

A projected overspend (£70k) 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 (£135k) because both the Council's special uplift service has been suspended until recently and income from the uplift of Commercial Waste will under-recover. Loss of Sales, Fees and Charges Support grant income (£61k) is expected to partially offset these, as well as a forecast underspend in contractor costs (£25k).

Waste Management (£546,700 Overspend)

A substantial increase in waste tonnages and changes to the Council's kerbside uplift of bins service due to covid-19 will result in a projected overspend (£500k). 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 (£132k). These will be partially offset by underspends (£100k) in the disposal of recyclables collected at the civic amenity sites and reduced green waste processing costs.

Protective Services (£32,000 Overspend)

Sales, fees and charges income, particularly in relation to reduced Pest Control Treatment (£25k), is projected to under-recover. A number of smaller overspends contribute to the overall projected variance.

Other Housing (£254,600 Overspend)

An underspend in payroll costs (£42k) is expected to be more than offset by a projected overspend in Supplies & Services (£345k) and third party payments (£45k). These overspends are a result of increased costs of providing temporary accommodation, specifically in relation to increased provisions and bed & breakfast costs. Additionally, a number of properties have been converted into short stay flats, these requiring decoration and furnishings. A projected income over-recovery (£93k) is driven primarily by additional rapid rehousing grant income.

Summary: The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Covid-19 is projected to impact significantly upon the department: a 25% reduction in Planning and Building Control income is currently projected (£250k); 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 (£125k) because 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 other sales, fees and charges; Cleansing will also be impacted (£165k), 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 (£500k) 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 (£280k), mainly because of increased temporary accommodation costs, as well as the creation, decoration and furnishing of a number of short stay flats from empty properties. The recently announced Loss of Sales, Fees and Charges Income Support Scheme will help the department, with the forecast overspend including projected grant income (£291k). The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st October 2020 - £1,000,000 OVERSPEND

Property & Technical - Operations (£29,900 Underspend)

An underspend in payroll costs is projected (£55k). 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), with this figure being under review. Various smaller underspends in Supplies & Services (£20k) should help to offset this.

Property & Technical – Strategy (£1,053,600 Overspend)

The vast majority of projected overspend is in relation to PPE and other covid-related spend yet to be allocated across the Council (£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, with this figure being under review. A projected underspend in staff costs should partially offset (£90k) these.

Accommodation (£23,700 Underspend)

A number of projected underspends in Property Costs (£24k) are projected, mainly against rates and utility costs.

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The majority of the projected overspend is covid-19 related, with figures including a substantial projected spend on PPE and other covid-related spend (£1m) yet to be allocated across the Council. On top of this, it is anticipated that staff time charged to capital will be under-recovered (£220k), with reduced capital works taking place this year. Spend on PPE, in what is a volatile market with frequent price changes, will continue to be closely monitored.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 31st October 2020 - £91,200 Underspend

Communities and Strategy – Operational (£121,800 Underspend)

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

Covid-19 Food Fund (no variance)

Local authorities have been given funding to support those unable to access food during the pandemic. Funding had originally been allocated in 2 tranches. It is expected that the first tranche funding of £348k will be fully spent along with £143k of the second tranche. Additional funding to support individuals at financial risk has been made available by the Scottish Government up to a maximum of £196k to March 2021. Future reports will provide a forecast spend against this provision.

Community Safety (£13,000 Underspend)

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

Money Advice & Registrars (£32,500 Overspend)

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

Directorate, Strategic Insight & Partnerships Management (£4,800 Underspend)

The variance is due to projected underspends across supplies budgets.

Members Expenses, Grants, Elections and Corporate & Democratic Core (£14,100 Underspend)

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

Housing Benefits & Revenues Benefits and Business Support Team (£32,800 Underspend)

The suspension of debt recovery due to covid-19 has adversely impacted the recovery of Housing Benefit overpayments (£73k) but this has been offset by additional unbudgeted Housing Benefit funding (£50k) and reduced spending on payroll and supplies budgets (£57k).

Council Tax/Non Domestic Rates (£62,800 Overspend)

There has been a significant increase in the number of applications received for Council Tax Reduction (CTR) mainly due to covid-19 and therefore an overspend of £590k is anticipated on this budget line, however, this is largely offset by expected additional Scottish Government funding of £528k.

Summary: Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £91,200 is largely due to a combination of underspends across payroll and supplies budgets and an overspend on the Council Tax reduction budget.

CORPORATE & COMMUNITY – SUPPORT SERVICES

Probable Outturn Forecast as at 31st October 2020 - £280,200 Overspend**Revenues General (£54,300 Underspend)**

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

Strategy – Support and Insight (£29,300 Overspend)

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

PMO (£33,400 Underspend)

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

Digital Services (£419,800 Overspend)

The overspend is mainly due to covid-19 related costs of £623k covering the purchase of laptops, licences, additional phone costs and contract savings not achieved. These costs are partially offset by other variances within payroll due to vacancies and supplies budgets of £203k.

Customer First (no variance)

There are no variances to report at this time.

Communications & Printing (£15,000 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 (£6,600 Underspend)

The underspend is due to a combination of increased staffing costs due to covid-19 offset against lower spending on supplies budgets.

Democratic Services (£59,600 Underspend)

The underspend is due to a vacancy and reduced spending across various supplies budgets.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £280,200 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 31st October 2020 - £74,800 OVERSPEND

Civic Licensing and the Licensing Board are projected at present to outturn over budget (£60k and £14.8k respectively) due mainly to a loss of income arising from the Covid 19 pandemic.

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 7 of £74,800 is due mainly to a loss of income arising from the Covid 19 pandemic.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st October 2020 - £8,100 OVERSPEND

The projected overspend of £8,100 is comprised of several variances:

There are projected payroll overspends in Accountancy (£30k), Chief Executive's Office (£14k) and Legal Services (£10k) due to less staff turnover than what is allowed for in the budget. There is also a temporary post in Procurement (£51k) that is funded by the Modernisation Fund (see below). Supplies & Services in Procurement are projected to overspend (£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 (£14k) 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 (£6k) based upon last year's outturn and current levels of income to date. General Sales Fees and Charges income in Legal are also projected to outturn under budget (£12k) due to a lower level of activity arising from the Covid 19 pandemic.

Largely offsetting these adverse variances are a projected underspend in Internal Audit due to a staff vacancy (£50k). In addition, Supplies and Services in Accountancy are projected to underspend (£6k) based upon last year's outturn and current levels of expenditure to date. Legal recharges to other Departments are projected to outturn above budget (£22k) 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 (£144k) due to a drawdown from the Modernisation Fund to fund a temporary post (see above) and the Scotland Excel secondment (see above)

Summary:

Period 7 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 7 of £8,100 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 31st October 2020 - £148,000 UNDERSPEND

Restructuring Costs (Nil Variance)

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

Unallocated Overheads (£2,500 Overspend)

Forecast pension overspend based on anticipated utilisation of funds

Loan Debt (Nil Variance)

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

Other Services (£150,500 Underspend)

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

Summary:

Month 7 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 31st October 2020 - Nil Variance**Children & Families & Public Protection (£366,000 Underspend)**

The previously projected underspend continues due to the current level of staff turnover and commitments for third party payments, mainly in relation to fostering allowances. This is a further underspend of £15k since previously reported due to revised commitment information which will continue to be closely monitored.

Adult – Intensive Services (£1,222,000 Overspend)

The main cost pressure remains within Care at Home (both purchased and the in-house service) of £1,414k which is offset in part by £19k Bonnyton House and £173k staff turnover within day services. This is an overall increase in costs of £180k since previously reported from increased use of agency and purchased care costs to meet demand. In addition to the volume increases we are paying on planned activity, in line with the nationally agreed principles, which is offset in part by reduced costs within Nursing and Residential care. Costs will continue to be closely monitored with the service.

Adult – Localities Services (£361,000 Underspend)

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

1. Older People – the projected underspend of £289k relates mainly to care commitments and staff turnover within teams. This is an increase in projected costs of £78k since previously reported which is due to staff movement and current care commitments. There is a significant underspend of £1 million within Nursing and Residential care and this is offsetting additional costs of care within localities purchased care and also the increased activity in Care at Home within Intensive Services, including the additionality from payment on planned activity. The cost projections make allowance for winter activity.
2. Physical & Sensory Disability – the projected underspend of £47k reflects staff vacancies and the reduced activity around stair lifts and other aids and adaptations as a result of Covid-19, this is partially offset by a higher level of current care package commitments (£145k). This is a cost increase of £27k since previously reported due to further revised equipment projections. Demand may increase as part of recovery for adaptations and this will continue to be monitored.
3. Learning Disability – the projected underspend of £25k is due to committed care package costs of £310k above budget offset by turnover of £254k across the service and savings of £81k from day centre underspends across property, transport and supplies. This is an overall reduction of £149k due to revised care commitments including respite projections as a result of Covid restrictions.

Recovery Services – Mental Health & Addictions (£184,000 Overspend)

The projected overspend of £238k in Mental Health reflects current recorded care commitments and staff costs. This is an increase of £16k due to revised care package commitments. An underspend of £54k in relation to Addictions services reflects current care package cost commitments.

Finance & Resources (£66,000 Underspend)

A projected underspend of £66k is now reported in relation to staff turnover across the service offset by additional costs within supplies and services.

Contribution from IJB (£613,000 Over recovery)

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

Summary:

The projected outturn position, which highlights a potential overspend of £613,000, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. This position will be subject to change as monitoring and commitment information are refined over the course of the year.

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

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31st October 2020 - £101,300 OVERSPEND

Housing Revenue Account (£321,600 Overspend)

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. Overspends are forecast within staff costs (£46k), supplies and services (£258k) and a net under-recovery of income (£171k). The £258k overspend in supplies and services is in relation to void rent loss, impacted by covid-19. The income under-recovery of £171k is mainly in relation to projected rent arrears (£113k) and repair recharges to owner occupiers (£45k) have also been driven by covid-19. There is an underspend within Finance costs (£200k) due to lower than anticipated Loan Charges.

Housing Maintenance Team £220,300 Underspend

Projected underspend in payroll costs (£198k) due to a high level of vacancies (£370k) is partially offset by corresponding forecast overspends in agency staff (£186k) in addition to a £25k underspend forecasted in Transport related costs due to a reduced number of vans being garaged compared to last year.

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, but has been offset by an underspend within Loan Charges. The variances will be reviewed during the course of the year and with mitigating actions taken by management where possible. There is the option to mitigate overspend using the available reserve balance in the HRA account, discussions are underway on how much could potentially be used.

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Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	153,860,500	426,000	154,286,500	72,400,360	72,514,741	(114,381)	(2,954,400)
Contribution to Integration Joint Board	51,919,000	0	51,919,000	28,697,936	36,971,211	(8,273,275)	0
Environment	31,754,700		31,754,700	14,467,675	15,049,297	(581,622)	(1,576,400)
Environment - Support	0	0	0	1,362,180	2,072,932	(710,752)	(1,000,000)
Chief Executives Office	59,500		59,500	33,116	51,663	(18,547)	(74,800)
Chief Executives Office - Support	0	0	0	1,695,613	1,737,846	(42,233)	(8,100)
Corp & Comm - Community Resources	13,115,700		13,115,700	3,987,414	3,462,237	525,177	91,200
Corp & Comm - Support		0	0	7,320,726	8,010,681	(689,955)	(280,200)
Other Expenditure & Income	1,768,000		1,768,000	604,100	421,862	182,238	148,000
Joint Boards	2,358,400	0	2,358,400	1,900,510	1,857,688	42,822	38,200
Contingency - Welfare	148,500		148,500	0	0	0	48,700
Health & Social Care Partnership	495,800		495,800	(353,500)	(423,387)	69,887	0
Additional RSG Funding	596,000		596,000			0	596,000
Additional COVID19 Support Grant	4,394,000		4,394,000			0	5,013,000
Housing Revenue Account	0	0	0	(3,608,872)	(3,663,165)	54,293	(101,300)
TOTAL	260,470,100	426,000	260,896,100	128,507,258	138,063,606	(9,556,348)	(60,100)

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & HSCP

Additional RSG Funding

Addit.COVID19 Supp. Grant- Safe reopen schools

426,000

Devolved School Management

0

426,000

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	153,134,000	2,578,300	155,712,300	95,021,408	93,293,424	1,727,984	(549,300)
Property Costs	17,058,900	476,600	17,535,500	10,634,224	8,224,880	2,409,344	(377,700)
Transport Costs	5,623,600	71,600	5,695,200	3,193,430	2,664,843	528,587	(70,300)
Supplies & Services	56,780,200	(1,096,700)	55,683,500	28,262,062	28,196,375	65,687	(4,344,100)
Third Party Payments	50,076,000	(135,600)	49,940,400	27,222,098	32,059,620	(4,837,522)	(7,036,600)
Transfer Payments	20,592,300		20,592,300	9,372,718	19,809,266	(10,436,548)	(11,908,500)
Support Services	15,356,500		15,356,500	34,009	46	33,963	0
Other Expenditure	4,990,000		4,990,000	0	0	0	5,731,020
Depcn And Impairment Losses	18,973,100		18,973,100	0	0	0	
Financing Costs	4,554,000		4,554,000	0	0	0	200,000
TOTAL EXPENDITURE	347,138,600	1,894,200	349,032,800	173,739,949	184,248,454	(10,508,505)	(18,355,480)
Income	(86,668,500)	(1,468,200)	(88,136,700)	(45,232,691)	(46,184,848)	952,157	18,295,380
TOTAL	260,470,100	426,000	260,896,100	128,507,258	138,063,606	(9,556,348)	(60,100)

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	106,296,900	2,388,200	108,685,100	62,083,217	61,209,089	874,128	(664,100)
	Property Costs	11,856,700	475,600	12,332,300	7,687,577	5,959,285	1,728,292	(442,900)
	Transport Costs	1,997,000	62,700	2,059,700	1,046,061	831,868	214,193	27,100
	Supplies & Services	33,582,500	(1,104,600)	32,477,900	12,782,258	11,369,558	1,412,700	43,800
	Third Party Payments	7,652,600	72,400	7,725,000	5,275,743	5,952,994	(677,251)	(1,560,000)
	Transfer Payments	848,900	0	848,900	475,363	874,038	(398,675)	(610,500)
	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		179,757,800	1,894,300	181,652,100	89,350,219	86,196,832	3,153,387	(3,206,600)
	Income	(25,897,300)	(1,468,300)	(27,365,600)	(16,949,859)	(13,682,091)	(3,267,768)	252,200
Education	TOTAL	153,860,500	426,000	154,286,500	72,400,360	72,514,741	(114,381)	(2,954,400)

Summary of Operational Adjustments:
Addit.COVID19 Supp. Grant- Safe reopen schools
Devolved School Management
There have been operational adjustments between
objective headings in this reporting period in
accordance with approved DSM scheme.

426,000.00

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,485,600	(14,600)	9,471,000	(1,363,139)	(1,015,441)	(347,698)	(178,800)
	Primary Education	47,694,800	4,600	47,699,400	25,953,756	24,663,449	1,290,307	(419,300)
	Secondary Education	63,242,700	5,000	63,247,700	34,383,574	33,039,226	1,344,348	(280,700)
	Schools Other	3,438,100	474,300	3,912,400	1,745,063	1,686,959	58,104	(634,100)
	Special Education	7,307,600	21,700	7,329,300	3,615,361	3,391,013	224,348	(184,600)
	Psychological Service	888,600		888,600	514,730	490,335	24,395	42,200
	Transport (excl Spec Educ)	1,132,800		1,132,800	564,024	559,916	4,108	(12,500)
	Bursaries / Emas	0		0	0	16,050	(16,050)	0
	Provision for Clothing	227,700		227,700	113,144	192,900	(79,756)	0
	Administration & Support	10,286,800	(65,000)	10,221,800	1,934,923	2,258,285	(323,362)	139,300
	School Crossing Patrollers	0		0	(23,611)	30,300	(53,911)	0
	Catering	0		0	77,170	865,808	(788,638)	348,800
	Cleaning & Janitorial	1,683,000		1,683,000	662,377	2,200,448	(1,538,071)	(709,700)
	Culture & Leisure Services	8,472,800		8,472,800	4,222,988	4,135,493	87,495	(1,065,000)
Education	TOTAL	153,860,500	426,000	154,286,500	72,400,360	72,514,741	(114,381)	(2,954,400)

Summary of Operational Adjustments:
Addit.COVID19 Supp. Grant- Safe reopen schools
Devolved School Management
There have been operational adjustments between
objective headings in this reporting period in
accordance with approved DSM scheme.

426,000

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	51,919,000	0	51,919,000	28,697,936	36,971,211	(8,273,275)	0
Contribution to Integration Joint Board	TOTAL	51,919,000	0	51,919,000	28,697,936	36,971,211	(8,273,275)	0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	51,919,000	0	51,919,000	28,697,936	36,971,211	(8,273,275)	0
Contribution to Integration Joint Board	TOTAL	51,919,000	0	51,919,000	28,697,936	36,971,211	(8,273,275)	0

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,603,100		14,603,100	7,919,257	7,769,439	149,818	(162,500)
	Property Costs	2,592,000		2,592,000	1,117,204	1,005,455	111,749	93,500
	Transport Costs	3,191,800		3,191,800	1,861,883	1,662,895	198,988	(160,100)
	Supplies & Services	16,167,800		16,167,800	8,999,278	8,611,668	387,610	(1,141,800)
	Third Party Payments	826,100		826,100	187,208	367,796	(180,588)	(266,900)
	Transfer Payments	706,200		706,200	310,141	10,500,018	(10,189,877)	(10,347,300)
	Support Services	2,825,100		2,825,100	31,209	0	31,209	0
	Depcn And Impairment Losses	5,445,200		5,445,200	0	0	0	0
Total Expenditure		46,357,300		46,357,300	20,426,180	29,917,271	(9,491,091)	(11,985,100)
	Income	(14,602,600)		(14,602,600)	(5,958,505)	(14,867,974)	8,909,469	10,408,700
Environment	TOTAL	31,754,700	0	31,754,700	14,467,675	15,049,297	(581,622)	(1,576,400)

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,791,200	71,100	1,862,300	562,258	646,890	(84,632)	(80,600)
	Environment Accommodation	0		0	549,908	634,857	(84,949)	0
	Planning & Development	882,500	51,800	934,300	369,126	508,449	(139,323)	(196,500)
	Economic Development Summary	1,139,500		1,139,500	321,302	1,329,641	(1,008,339)	(292,200)
	Roads - Council	13,626,500	(123,300)	13,503,200	6,195,145	5,448,293	746,852	(132,000)
	Roads Contracting Unit	0		0	(32,797)	(87,053)	54,256	0
	Parks	89,200		89,200	(360,209)	(829,786)	469,577	36,700
	Cleansing & Recycling	1,657,200		1,657,200	352,719	533,552	(180,833)	(116,700)
	Waste Management	3,728,400		3,728,400	2,079,158	2,772,627	(693,469)	(546,700)
	Protective Services	1,155,200		1,155,200	533,745	438,803	94,942	(32,000)
	Transport	0		0	(139,802)	305,999	(445,801)	0
	Neighbourhood Services Mgmt	4,898,300		4,898,300	2,597,076	2,587,163	9,913	(17,600)
	Env Strat/ Op Management	184,700	400	185,100	137,526	141,387	(3,861)	(8,300)
	Non Operational Properties	260,400		260,400	79,591	33,788	45,803	70,000
	Other Housing	1,979,600		1,979,600	1,031,063	392,224	638,839	(254,600)
	Strategy - Bi Team	362,000		362,000	191,866	192,463	(597)	(5,900)
Environment	TOTAL	31,754,700	0	31,754,700	14,467,675	15,049,297	(581,622)	(1,576,400)

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement
 Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,986,400		1,986,400	1,077,223	876,289	200,934	161,400
	Property Costs	1,045,000		1,045,000	600,776	458,292	142,484	23,700
	Transport Costs	14,700		14,700	8,575	5,078	3,497	0
	Supplies & Services	285,700		285,700	122,914	709,249	(586,335)	(997,100)
	Support Services	1,100		1,100	642	0	642	0
	Depcn And Impairment Losses	238,200		238,200	0	0	0	0
	Total Expenditure		3,571,100		3,571,100	1,810,130	2,048,908	(238,778)
	Income	(1,041,800)		(1,041,800)	(447,950)	24,024	(471,974)	(188,000)
Environment - Support	TOTAL	2,529,300	0	2,529,300	1,362,180	2,072,932	(710,752)	(1,000,000)

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	999,900		999,900	593,143	1,180,782	(587,639)	29,900
	Accommodation	1,321,700		1,321,700	623,184	479,074	144,110	23,700
	Property & Technical - Strategy	207,700		207,700	145,853	413,076	(267,223)	(1,053,600)
Environment - Support	TOTAL	2,529,300	0	2,529,300	1,362,180	2,072,932	(710,752)	(1,000,000)

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement
 Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	12,268	12,726	(458)	(1,000)
	Transport Costs	3,000		3,000	1,750	1,424	326	(400)
	Supplies & Services	402,500		402,500	162,656	164,615	(1,959)	2,500
	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	176,674	178,765	(2,091)	1,100
	Income	(426,100)		(426,100)	(143,558)	(127,102)	(16,456)	(75,900)
Chief Executives Office	TOTAL	59,500	0	59,500	33,116	51,663	(18,547)	(74,800)

Summary of Operational Adjustments.

Capital Charges - Civic Licensing

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	51,500		51,500	154,667	154,671	(4)	0
	Licensing	8,000		8,000	(78,325)	(48,839)	(29,486)	(60,000)
	Licensing Board			0	(43,226)	(54,169)	10,943	(14,800)
Chief Executives Office	TOTAL	59,500	0	59,500	33,116	51,663	(18,547)	(74,800)

Summary of Operational Adjustments.

Capital Charges - Civic Licensing

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,092,900		3,092,900	1,678,103	1,652,756	25,347	9,600
	Supplies & Services	119,100		119,100	61,494	90,740	(29,246)	(127,800)
	Third Party Payments	74,000		74,000	0	0	0	
	Transfer Payments	0		0	0	0	0	0
	Support Services	0		0	0	0	0	0
Total Expenditure		3,286,000		3,286,000	1,739,597	1,743,496	(3,899)	(118,200)
	Income	(376,000)	0	(376,000)	(43,984)	(5,650)	(38,334)	110,100
Chief Executives Office - Support	TOTAL	2,910,000	0	2,910,000	1,695,613	1,737,846	(42,233)	(8,100)

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	418,000		418,000	226,870	232,799	(5,929)	(13,000)
	Accountancy & Directorate	1,449,800		1,449,800	865,813	870,051	(4,238)	(25,200)
	Legal Services	453,600		453,600	267,750	309,498	(41,748)	(20,900)
	Purchasing & Procurement	321,600		321,600	190,799	210,572	(19,773)	0
	Internal Audit	267,000		267,000	144,381	114,926	29,455	51,000
Chief Executives Office - Support	TOTAL	2,910,000	0	2,910,000	1,695,613	1,737,846	(42,233)	(8,100)

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,674,500		4,674,500	2,535,008	2,538,051	(3,043)	(61,800)
	Property Costs	61,400		61,400	36,209	99,032	(62,823)	(44,100)
	Transport Costs	62,900		62,900	36,632	18,861	17,771	6,900
	Supplies & Services	1,232,100		1,232,100	587,756	674,740	(86,984)	(418,100)
	Third Party Payments	352,200		352,200	268,325	230,665	37,660	(43,700)
	Transfer Payments	17,631,000		17,631,000	7,922,249	7,982,718	(60,469)	(853,600)
	Support Services	3,736,500		3,736,500	0	0	0	0
	Depcn And Impairment Losses	188,100		188,100	0	0	0	0
Total Expenditure		27,938,700		27,938,700	11,386,179	11,544,067	(157,888)	(1,414,400)
	Income	(14,823,000)		(14,823,000)	(7,398,765)	(8,081,830)	683,065	1,505,600
Corp & Comm - Community Resources	TOTAL	13,115,700	0	13,115,700	3,987,414	3,462,237	525,177	91,200

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	985,700		985,700	470,421	434,133	36,288	54,000
	Partnerships and Equalities	492,100		492,100	204,091	103,399	100,692	67,800
	Community Safety	1,488,600		1,488,600	802,011	708,915	93,096	13,000
	Registrars	208,400		208,400	18,029	46,518	(28,489)	(31,500)
	Grants	172,400		172,400	145,650	136,654	8,996	5,300
	Auchenback Resource Centre	30,700		30,700	17,908	23,647	(5,739)	0
	Strategic Insight & Comm.Mgmt.	45,600		45,600	54,219	297,411	(243,192)	5,000
	Members Expenses	520,600		520,600	284,175	274,010	10,165	7,500
	MART	1,026,100		1,026,100	432,980	441,950	(8,970)	(1,000)
	Directorate	114,400		114,400	157,470	157,209	261	(200)
	Business Support Team	278,100		278,100	137,336	146,528	(9,192)	(10,400)
	Housing Benefits	619,900		619,900	577,208	139,875	437,333	(12,000)
	Revenues - Benefits	986,100		986,100	340,731	256,628	84,103	55,200
	Council Tax/Ndr	4,334,700		4,334,700	267,301	225,289	42,012	(62,800)
	Cost Of Elections	134,400		134,400	13,784	4,126	9,658	1,300
	Corporate & Democratic Core	1,677,900		1,677,900	64,100	65,945	(1,845)	0
Corp & Comm - Community Resources	TOTAL	13,115,700	0	13,115,700	3,987,414	3,462,237	525,177	91,200

Summary of Operational Adjustments.

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Budgetary Control Statement
 Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,515,400		8,515,400	4,622,771	4,649,413	(26,642)	(202,200)
	Property Costs	3,500		3,500	2,458	2,215	243	0
	Transport Costs	25,900		25,900	15,048	6,251	8,797	6,800
	Supplies & Services	3,822,300		3,822,300	3,421,357	3,732,235	(310,878)	(858,700)
	Third Party Payments	19,400		19,400	19,000	2,516	16,484	0
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	3,544,200		3,544,200	0	0	0	0
Total Expenditure		15,930,700		15,930,700	8,080,634	8,392,630	(311,996)	(1,054,100)
	Income	(2,236,000)		(2,236,000)	(759,908)	(381,949)	(377,959)	773,900
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	7,320,726	8,010,681	(689,955)	(280,200)

Summary of Operational Adjustments.
 Capital Charges

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	759,100		759,100	388,765	349,504	39,261	54,300
	Digital services	8,457,300		8,457,300	3,815,038	4,504,311	(689,273)	(419,800)
	Strategy - Support	302,500		302,500	150,902	127,761	23,141	10,500
	Communications	383,800		383,800	246,464	272,650	(26,186)	1,300
	Printing	189,300		189,300	117,249	79,569	37,680	13,700
	Human Resources & Payroll	1,681,300		1,681,300	949,630	1,068,236	(118,606)	6,600
	Democratic Services	412,000		412,000	224,545	193,896	30,649	59,600
	Customer Services	977,300		977,300	615,766	634,749	(18,983)	0
	Core Corporate	0		0	451,556	397,956	53,600	0
	Insight	195,400		195,400	86,362	101,458	(15,096)	(39,800)
	Project Management Office	336,700		336,700	274,449	280,591	(6,142)	33,400
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	7,320,726	8,010,681	(689,955)	(280,200)

Summary of Operational Adjustments.
 Capital Charges

Budgetary Control Statement
 Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,699,000		1,699,000	604,100	447,841	156,259	122,020
	Support Services	69,000		69,000	0	0	0	0
Total Expenditure		1,768,000		1,768,000	604,100	447,841	156,259	122,020
	Income	0	0	0	0	(25,979)	25,979	25,980
Other Expenditure & Income	TOTAL	1,768,000	0	1,768,000	604,100	421,862	182,238	148,000

Summary of Operational Adjustments:

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,768,000		1,768,000	604,100	447,841	156,259	122,020
	Income	0	0	0	0	(25,979)	25,979	25,980
Other Expenditure & Income	TOTAL	1,768,000	0	1,768,000	604,100	421,862	182,238	148,000

Summary of Operational Adjustments:

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Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	1,900,510	1,857,688	42,822	38,200
	Support Services	6,400		6,400	0	0	0	0
Total Expenditure		2,358,400		2,358,400	1,900,510	1,857,688	42,822	38,200
Joint Boards	TOTAL	2,358,400	0	2,358,400	1,900,510	1,857,688	42,822	38,200

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,314,510	1,290,234	24,276	29,700
	Renfrewshire Valuation J/Brd	586,000		586,000	586,000	567,454	18,546	8,500
	Support Services	6,400		6,400	0	0	0	0
Joint Boards	TOTAL	2,358,400	0	2,358,400	1,900,510	1,857,688	42,822	38,200

Budgetary Control Statement
 Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	148,500		148,500	0	0	0	48,700
Total Expenditure		148,500		148,500	0	0	0	48,700
Contingency - Welfare	TOTAL	148,500	0	148,500	0	0	0	48,700

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	148,500		148,500	0	0	0	48,700
Contingency - Welfare	TOTAL	148,500	0	148,500	0	0	0	48,700

Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,024,500		23,024,500	12,589,272	12,289,758	299,514	228,000
	Property Costs	943,700		943,700	551,526	278,323	273,203	7,000
	Transport Costs	230,000		230,000	139,538	84,993	54,545	53,000
	Supplies & Services	1,880,500		1,880,500	671,941	1,586,737	(914,796)	(766,000)
	Third Party Payments	38,893,100		38,893,100	19,571,312	23,647,962	(4,076,650)	(5,166,000)
	Transfer Payments	39,600		39,600	23,124	13,607	9,517	(10,000)
	Support Services	2,354,100		2,354,100	0	46	(46)	0
	Depcn And Impairment Losses	1,101,800		1,101,800	0	0	0	0
Total Expenditure		68,467,300		68,467,300	33,546,713	37,901,426	(4,354,713)	(5,654,000)
	Income	(10,920,100)		(10,920,100)	(5,202,277)	(1,353,602)	(3,848,675)	5,041,000
Core funding from	Integration Joint Board	(57,051,400)	0	(57,051,400)	(28,697,936)	(36,971,211)	8,273,275	613,000
Health & Social Care Partnership	TOTAL	495,800	0	495,800	(353,500)	(423,387)	69,887	0

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

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Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,696,600	(22,100)	9,674,500	4,373,195	4,015,476	357,719	366,000
	Adult Health - Intensive Services	9,755,600	46,900	9,802,500	5,466,089	8,029,706	(2,563,617)	(1,222,000)
	Adult Health-Localities Services							
	Older People	14,655,600	(24,800)	14,630,800	8,447,597	9,335,024	(887,427)	289,000
	Physical Disability	5,067,800		5,067,800	2,995,109	2,715,647	279,462	47,000
	Learning Disability	9,847,300		9,847,300	3,879,054	8,190,077	(4,311,023)	25,000
	Recovery Services-Mental Health	1,970,500		1,970,500	1,341,347	1,858,434	(517,087)	(184,000)
	Criminal Justice	9,100		9,100	(20,745)	(134,261)	113,516	0
	Finance & Resources	6,544,700		6,544,700	1,862,790	2,537,721	(674,931)	66,000
		57,547,200	0	57,547,200	28,344,436	36,547,824	(8,203,388)	(613,000)
	Core Funding from Integration Joint Board	(57,051,400)	0	(57,051,400)	(28,697,936)	(36,971,211)	8,273,275	613,000
Health & Social Care Partnership	TOTAL	495,800	0	495,800	(353,500)	(423,387)	69,887	0

Summary of operational adjustments

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Capital Charges

Ring Fenced Grant - Criminal Justice

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Budgetary Control Statement
Period 07 / 2021 31 October 2020

Period End: 31 October 2020

Period 07 / 2021

Department	Subjective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,568,000		4,568,000	2,504,289	2,295,903	208,386	143,300
	Property Costs	1,617,000		1,617,000	638,474	422,278	216,196	(14,900)
	Transport Costs	143,900		143,900	83,943	53,470	30,473	(3,600)
	Supplies & Services	2,632,200		2,632,200	1,452,408	1,230,855	221,553	(254,900)
	Third Party Payments			0	0	0	0	0
	Transfer Payments	330,600		330,600	37,741	17,023	20,718	0
	Support Services	1,022,700		1,022,700	2,158	0	2,158	0
	Depcn And Impairment Losses	4,554,000		4,554,000	0	0	0	200,000
Total Expenditure		14,868,400		14,868,400	4,719,013	4,019,529	699,484	69,900
	Income	(14,868,400)	0	(14,868,400)	(8,327,885)	(7,682,694)	(645,191)	(171,200)
					b			
Housing Revenue Account	TOTAL	0	0	0	(3,608,872)	(3,663,165)	54,293	(101,300)

Department	Objective Name	Approved Budget Per 05	Operational Adjustments	Revised Estimate Per 07	Budget Estimate to Date - Per 07	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	3,123,500		3,123,500	1,496,913	1,734,380	(237,467)	220,300
	Hra - Client	(3,123,500)		(3,123,500)	(5,105,785)	(5,397,545)	291,760	(321,600)
Housing Revenue Account	TOTAL	0	0	0	(3,608,872)	(3,663,165)	54,293	(101,300)