

EAST RENFREWSHIRE COUNCIL

CABINET

1 April 2021

Report by Head of Accountancy (Chief Financial Officer)

ESTIMATED REVENUE BUDGET OUT-TURN 2020/21

**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2020/21. The report provides details of expected year end variances for each department at period 10 and is based on the financial position as at 31 January 2021 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 15 to 30 and note the significant reported improvement in the probable out-turn position;
  - instruct departments to continue to avoid all non-essential spending;
  - management action is taken to remedy any avoidable forecast overspends;
  - all departments continue to closely monitor their probable out-turn position.

**BUDGET MONITORING STATEMENTS**

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

**BACKGROUND**

- 4 This report shows the out-turn position as at period 10 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 4 March 2021 report to Council	260,896
Additional Grant Funding	3,506
Total net expenditure to be monitored	<u>264,402</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 January 2021, the estimated year end position shows a net underspend of £4,129k based on current information and taking account of additional grant funding confirmed and anticipated to date. For General Fund services the projected underspend is £4,473k, however after adjusting for the projected shortfall in Council Tax collection of £750k the total forecast underspend on General Fund services is £3,723k. This variance is a result of managed underspends across the Council. This reflects a significant improvement on the position reported to Cabinet on 4 March 2021 and is due to various increases in COVID grant funding, a reduction in projected expenditure on property costs, planned CFCR, restructuring, and school operating costs and director's continuing to avoid all non-essential spend as instructed by Council. Taking account of recent announcements of further significant COVID grant funding to be provided in 2020/21 it is expected that the Council will have enough funding to cover COVID costs in the current year and that an element of grant funding will be carried forward to assist with COVID pressures in 2021/22.

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

Department	Forecast Out-turn £'000					
	P1	P3	P5	P7	P9	P10
Education	(7,832)	(3643)	(3,193)	(2,955)	(1,703)	147
Contribution (to) IJB	0	0	0	0	0	0
Environment (Incl. O/Housing)	(1,600)	(1127)	(1,114)	(1,576)	(1,571)	(1,115)
Environment – Support	(2,775)	(3090)	(3,080)	(1,000)	(265)	(270)
Corporate & Community – Cmm. Res	(330)	94	123	91	(78)	1
Corporate & Community - Support	(559)	(407)	(329)	(280)	(325)	(225)
Chief Executive's Office	(22)	(26)	(25)	(75)	(77)	(42)
Chief Executive's Office – Support	(34)	(29)	(14)	(8)	(11)	(11)
Other Expenditure & Income	148	148	148	148	148	529
Joint Boards	30	30	38	38	38	48
Corporate Contingency	49	49	49	49	49	64
HSCP	0	0	0	0	0	0
Additional Net GRG Funding	596	596	596	596	596	596
Additional COVID-19 Support Funding	4,394	5013	5,013	5,013	5,013	4,751
Housing Revenue Account	(150)	(485)	(294)	(101)	(96)	(344)
<b>Total £ Variance</b>	<b>(8,085)</b>	<b>(2,877)</b>	<b>(2,082)</b>	<b>(60)</b>	<b>1,718</b>	<b>4,129</b>
Total Budgeted Expenditure	260,470	260,470	260,470	260,896	260,896	264,402
<b>% Variance</b>	<b>3.10%</b>	<b>1.10%</b>	<b>0.8%</b>	<b>0.0%</b>	<b>0.66%</b>	<b>1.56%</b>

Notable variances are as follows:-

#### i) Education

Period 10 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 underspend of £147k. This reflects pressures of £1,069k arising as a result of the COVID pandemic, offset by £1,216k of projected normal operational underspends. Additional department specific funding announced in relation to COVID pressures has been taken into account when preparing this forecast as has an assumed level of support for lost sales, fees and charges income.

In summary the main variances relate to detriment payments made to supply staff for the period from April to June (£496k), replacement teaching costs (£83k), the costs of enhanced cleaning regime in educational establishments (£480k), additional costs associated with cleaning and hygiene supplies and PPE (£565k), additional support required for ERCL (£179k), and a loss of income in relation to sales, fees and charges (£1,580k).

These overspends are partially offset by estimated support for loss of income (£787k), savings on NDR and utilities (£399k) food provisions (£819k) and pupil transport (£297k). Net operational underspends in staffing (£144k), property costs (£272k) and other costs (£145k) along with a reduction in planned CFRCR expenditure (£465k) and a projected underspend in relation to DSM budgets (£190k) help to reduce the overall department overspend. . The main movements from that reported in Per 09 relate to increased Scottish

Government funding and grant support for loss of income, reduction in projected expenditure within enhanced cleaning regime and utilities, planned CFCR and use of DSM budgets.

**ii) Environment**

An overspend of £1,115k is forecast which reflects pressures of £1,415k arising as a result of the COVID pandemic, offset by £300k of projected normal operational underspends.

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

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

Unrelated to COVID, additional work required to bring the Greenhags site up to an agreed standard prior to hand over to the new operator in terms of the Clyde Valley Residual Waste Project has now been completed. The forecast overspend includes both the cost of the remedial works undertaken and the site management fees that were incurred prior to the site hand over. Elements of operational underspends are within Payroll costs, Non Operational Property costs and the Disposal of Recyclables operations. The main movement from that reported in Per 09 relates to increased support from Scottish Government for loss of income.

**iii) Environment - Support**

An overspend of £270k is forecast which reflects pressures of £510k arising as a result of COVID pressures, offset by £240k 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 £1k is largely due to operational underspends of £293k, offset by pressures arising of £292k as a result of the COVID pandemic. A combination of underspends across payroll and supplies budgets are offset by an overspend on the Council Tax Reduction budget. It has been assumed that grant will be received to partly cover additional expenditure within Council Tax Reduction and Food Fund costs arising. The main movement from that reported in Per 09 is due to increased underspends within payroll and supplies budgets.

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

The projected overspend of £225k reflects pressures of £656k arising as a result of the COVID pandemic, offset by £431k 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. The main movement from that reported in Per 09 is due to increased underspends within payroll and supplies budgets.

**vi) Chief Executive's Office**

The department currently projects an overspend of £53k which reflects pressures of £59k 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 £529k mainly reflects the low calls on the restructure, unallocated overhead and contingency budgets at this stage of the year and is an increase from that reported at Per 09.

**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 £420k, largely in adult services will be met from IJB reserves. Additional COVID related costs of around £9m are also expected but IJB now understand that these will be fully funded by the Scottish Government.

**ix) HRA**

An overspend of £344k is forecast which reflects pressures of £554k as a result of the COVID pandemic, offset by £210k 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. The main movement from that reported in Per 09 is due to increased projected expenditure within Sub Contractors, due to level of backlog purchase orders

**CONCLUSIONS**

6. The Council's projected revenue out-turn position is reported as an operational underspend of £4,129k. 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 controls implemented by Council departments in meeting the financial implications arising from the current pandemic and whilst the Council continues to work with COSLA and Scottish Government, 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 so as to help manage pressures both this year and into 2021/22.

**RECOMMENDATIONS**

8. It is recommended that:

- members approve service virements and operational adjustments as set out in the notes to the tables on pages 15 to 30 and note the significant reported improvement in the probable out-turn position;
- instruct departments to continue to avoid all non essential spending;
- management action is taken to remedy any avoidable forecast overspends;
- all departments continue to closely monitor their probable out-turn position.

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Report date 10th March 2021

**BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements

**BUDGET MONITORING REPORTS**  
**PERIOD 10**  
**As at 31 January 2021**

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**Pre Five Education (£78,700 overspend)**

The variance is due to an under-recovery of Wraparound and other sales income (£89k, net of assumed support) and detriment payments made to supply staff for the period from April to June in accordance with national guidance (£15k). This is offset by a projected underspend in devolved budgets in the current financial year and unspent contributions to the Devolved School Management (DSM) reserve from a previous financial year (£27k).

**Primary Education (£60,500 overspend)**

An overspend is forecast in relation to detriment payments made to supply teachers in accordance with national guidance following the closure of schools in March 2020 (£200k) and in relation to replacement teaching costs incurred as a result of Covid (£15k). In addition income in relation to the sale of school meals is forecast to be under-recovered for the year (£334k, net of assumed support). This position has been partially offset by a net Covid related underspend (£125k) which is primarily due to savings in staffing and property, reduced slightly by supplier relief payments related to catering services at the PFI school and necessary Covid related expenditure. Net operational underspends, primarily on property costs and PFI/PPP contract costs, including savings on Non Domestic Rates, water metered charges and the removal of the carbon reduction scheme (£205k) further reduce the overspend position as does a projected underspend in devolved budgets in the current financial year and unspent contributions to the DSM reserve from a previous financial year (£125k) and a reduction in planned CFCR expenditure (£33k).

**Secondary Education (£115,300 overspend)**

Similarly to Primary Education, overspends are forecast in relation to detriment payments to supply teachers (£223k) and replacement teaching costs incurred as a result of Covid (£67k). Sales of school meals are forecast to be under-recovered for the year (£262k, net of assumed support). Covid related underspends mainly in staffing and property again contribute to an overall net Covid related underspend within the sector (£151k) which funds expenditure on minor adaptations to school buildings, the purchase of additional classroom supplies and supplier relief payments in relation to the PFI contract. Operational underspends in property costs and PFI/PPP contract payments as per Primary Education (£228k) further reduce the overspend along with a projected underspend in devolved budgets in the current financial year and unspent contributions to the DSM reserve from a previous financial year (£38k) and a reduction in planned CFCR expenditure (£19k).

**Special Education (£226,800 overspend)**

Based on current projections an overspend is forecast in relation to Payments to Other Agencies in relation to pupils with additional support needs (£271k) and on equipment charges (£17k). Overspends are also forecast in relation to detriment payments (£32k) and property costs including minor adaptations (£51k) arising as a result of Covid. This position is partially offset by a reduction in transport costs (£146k).

**Schools Other (£20,700 underspend)**

An overspend is forecast in relation to detriment payments to supply teachers and contract extensions within the Modern Apprenticeship programme (£48k). A significant overspend is also forecast in relation to cleaning and hygiene supplies and PPE for the department (£565k), a variance which already takes into account initial funding provided by Scottish Government for Education Logistics. Other Covid related costs include signage costs (£84k) and a reduction in instrumental music tuition fees (£63k, net of assumed support). These costs are partially offset by additional staff turnover achieved (£28k), a reduction in the payroll costs associated with the Saturday music centre as a result of current guidance (£43k) an underspend on school milk (£101k), insurance (£47k), superannuation additional allowances (£32k), reduced expenditure on transactions fees in relation to online payments and other system costs (£48k), a reduction in costs for the vocational programme (£62k) and a reduction in planned CFCR expenditure (£413k).

**Administration Services (£193,600 underspend)**

The underspend arises mainly due to additional turnover achieved and a reduction in other staff costs (£149k) plus underspends in various supplies and services including stationery, training, conference fees and catering (£38k) and additional income (£10k).

**Facilities Management (£83,500 underspend)**

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 (£480k), this includes additional expenditure on cleaning & hygiene supplies and PPE required by the service. A net under-recovery of income in relation to cleaning and janitorial recharges to other departments (£186k) is forecast due to temporary building closures. Within the Catering Service there is a net underspend of (£749k) which arises due to savings in staffing and food provisions reduced by necessary Covid related expenditure and other operational overspends.

**Culture and Leisure Services (£126,200 underspend)**

The most recent forecast available estimates that net additional support required to be provided to East Renfrewshire Culture & Leisure (ERCL) has been reduced as a result of the second closure of facilities from December 2020 and the extension of the Coronavirus Job Retention Scheme (CJRS) to the end of the financial year (£179k). Additional property costs have been incurred in relation to health & safety checks and additional signage prior to the original re-opening of facilities in September (£25k). This position is partially offset by savings projected in utility costs arising from the closure of facilities (£173k) and other operational underspends (£15k) along with savings in respect of the revenue impact of capital works which have been delayed (£110k) and assumed support for loss of income (£33k).

**Other Services (£204,600 underspend)**

An underspend is projected in relation to pupil transport incorporating current experience and the latest projections from Strathclyde Passenger Transport (£151k) and due to additional turnover achieved in Psychological Services (£48k).

**Summary:** Period 10 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 underspend of £147,300. This reflects pressures of £1,069k arising as a result of the Covid pandemic, offset by £1,216k of projected operational underspends. Action has been taken across the department to restrict non-essential spending. Additional department specific funding announced in relation to Covid pressures has been taken into account when preparing this forecast as has an assumed level of support for lost sales, fees and charges income. The variances shown above have been adjusted to take account of internal recharging within the department in relation to Facilities Management services to schools.

In summary the main Covid variances relate to detriment payments made to supply staff for the period from April to June (£496k), replacement teaching costs (£83k) the costs of the enhanced cleaning regime in educational establishments (£480k), additional costs associated with cleaning and hygiene supplies and PPE for schools (£565k), additional support required for ERCL (£179k), a loss of income in relation to sales, fees and charges (£1,580k). These overspends are partially offset by estimated support from the

**(EDUCATION CONT.)**

Scottish Government for loss of income (£787k) and savings on NDR and utilities (£399k), food provisions (£819k) and pupil transport (£297k). Net operational underspends in staffing (£144k), property (£272k) and other costs including insurance (£145k) along with a reduction in planned CFCR expenditure (£465k) and a projected underspend in relation to DSM budgets (£190k) help to reduce the overall department overspend.

There have been significant movements since the previous forecast which have resulted in a reduction in Covid pressures and an increase in non Covid operational underspends. These movements include reduced costs associated with the enhanced cleaning regime (£122k) and utilities across all properties (£279k), increased support from Scottish Government for loss of income (£432k), a reduction in planned CFCR expenditure (£465k) and a projected underspend in DSM budgets (£190k). Costs that had previously been reported as a forecast overspend will now be met from education recovery funding (£278k).

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - Nil Variance**

**Contribution to Integration Joint Board (IJB) ( Nil variance )**

The projected outturn position reflects agreed additional funding within the contribution to the Integration Joint Board.

**Summary:**

The projected outturn position, is that the contribution to IJB is in line with agreed funding.

## ENVIRONMENT – NON SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - £1,115,100 OVERSPEND**Directorate & Management (£119,800 Overspend)**

Whilst payroll costs are projected to overspend (£130k), contributions from Spend to Save and Modernisation Funds (£105k) will partially offset this. Supplies and Services are projected to overspend (£90k) due to additional recharges from Other Accounts of the Authority and membership costs of Climate Ready Clyde.

**Properties (Environment & Non-Operational) (£87,000 Underspend)**

In line with previous years, an underspend on Street Nameplates (£10k) is projected. An underspend on the non-operational properties (£77k) is also projected.

**Planning and Building Control (£1,400 Overspend)**

Planning and Building Control income is projected to be impacted by covid-19 (£103k), although projected grant income from the Loss of Sales, Fees and Charges Support Scheme (£87k) should partially offset this. A small underspend in payroll costs is also projected (£15k)

**Economic Development (£248,700 Overspend)**

An overspend (£400k) in relation to the new Greenlaw Business Centre is projected as covid-19 will result in no income being received in 20/21, although Loss of Sales, Fees and Charges Support income (£175k) should partially offset. Projections include more than £13.2m of various business grants and self-employed hardship fund payments, all of which is government funded in relation to covid-19. Given the ongoing situation, a reduced number of Modern Apprentices have been placed across the Council, resulting in reduced Skills Development Scotland income (£25k).

**Roads Nil Variance**

Due to covid-19, income is projected to under-recover (£320k), mainly in relation to both reduced Decriminalised Parking Enforcement income and reduced internal charges. Projected Loss of Sales, Fees and Charges Support income (£110k) is built into projections to partially offset. Projected overspends in payroll (£200k) and transport costs (£110k) should be mainly offset by underspends in relation to School Crossing Patrollers (£100k), road materials (£160k) and contractor costs (£260k).

**Neighbourhood Services (£46,800 Overspend)**

Whilst an underspend in payroll costs is projected (£165k), this will be offset by a projected overspend in Agency Staff (£180k), as both additional drivers and those required to enforce new operational requirements at the civic amenity sites have been required. Unbudgeted spend on PPE has also been required (£30k).

**Parks (£282,300 Underspend)**

Due to covid-19, an under-recovery in sports pitch let income is projected (£230k). Added to this, the Playground Festival has been cancelled (£50k), although the Loss of Sales, Fees and Charge grant support (£138k) will partially offset these. Other Parks operational income is projected to over-recover (£180k), with Property Rental income also projected to over-recover (£50k). Grounds Maintenance recharge income will also over-recover (£95k). A number of projected underspends in Supplies & Services, namely spend on materials and planned treeworks (£100k) contribute to the overall projected variance.

**Cleansing (£110,900 Overspend)**

A projected overspend (£65k) is expected in relation to covid-19 and the additional vehicle hire costs that have arisen. On top of this, and also covid-19 related, income is expected to under-recover (£150k) because of reduced special uplifts (the service was temporarily suspended) and income from the uplift of Commercial Waste projected to under-recover. Loss of Sales, Fees and Charges Support grant income (£136k) is expected to partially offset these. A small overspend across all other expenditure categories is projected (£30k), mainly in relation to transport costs.

**Waste Management (£676,000 Overspend)**

A substantial increase in waste tonnages, changes to the Council's kerbside uplift of bins service during lockdown and the impact of contaminated recycling uplifts will result in a projected overspend (£675k). 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 (£173k). These will be partially offset by underspends (£170k) in the disposal of recyclables collected at the civic amenity sites and reduced green waste processing costs.

**Protective Services (£35,800 Overspend)**

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

**Other Housing (£245,000 Overspend)**

An underspend in payroll costs (£62k) is expected to be more than offset by a projected overspend in Supplies & Services (£410k) and third party payments (£45k). These overspends are mainly a result of increased costs of providing temporary accommodation, specifically in relation to increased provisions and bed & breakfast costs. Additionally, a number of properties have been converted into short stay flats, these requiring decoration and furnishings. A projected income over-recovery (£160k) is driven primarily by additional rapid rehousing grant income.

**Summary:** The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Covid-19 is projected to impact significantly upon the department: a reduction in Planning and Building Control income is currently projected (£100k); it is anticipated that the department will not receive any income in relation to the Greenlaw Business Centre, as no office space will be let this year (£400k); within Parks, an under-recovery of income is projected (£230k) 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 operational sales, fees and charges; Cleansing will also be impacted (£215k), as the suspension of our Special Uplift service will result in reduced income, added to additional vehicle hire costs caused by covid-19; an overspend in Waste Management (£675k) is also forecast due to the increased tonnages we've witnessed this year, significant changes to the kerbside waste and recycling uplift service as well as the effects of contaminated recycling uplifts; a covid-19 related overspend is also expected in Other Housing (£295k), 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 (£646k). The variances noted will be closely monitored for the remainder of the year with mitigating actions taken by management where this is possible.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - £270,000 OVERSPEND**

**Property & Technical - Operations (£44,000 Underspend)**

An underspend in payroll costs is projected (£99k). Partly because of this underspend, and with work on capital projects not taking place during the initial lockdown, an under-recovery in staff time charged to capital is projected (£75k). A number of smaller underspends in Supplies & Services (£21k) is also projected.

**Property & Technical – Strategy (£382,000 Overspend)**

The majority of projected overspend is in relation to PPE and other covid-related spend yet to be allocated across the Council (£250k). Added to this, an under-recovery in staff time charged to capital is projected (£275k) partly due to reduced work on capital projects taking place due to initial lockdown and in part because of a projected underspend in staff costs (£170k).

**Accommodation (£68,000 Underspend)**

A number of projected underspends in Property Costs (£80k) are projected, mainly against rates and utility costs. These will be partially offset by covid-19 related costs (£12k) such as spend on appropriate buildings signage and arrows.

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The majority of the projected overspend is covid-19 related, with figures including a projected spend on PPE and other covid-related spend (£250k) which has yet to be allocated across the Council. On top of this, it is anticipated that staff time charged to capital will be under-recovered (£350k) because of both reduced capital works taking place and a projected payroll underspend (£270k). As noted above, Central Accommodation costs are expected to underspend (£68k). PPE spend continues to be closely monitored and costs allocated to departments across the Council.

**CORPORATE & COMMUNITY – COMMUNITY RESOURCES**

**Probable Outturn Forecast as at 31<sup>st</sup> January 2021 - £800 Underspend**

**Communities and Strategy – Operational (£147,700 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 of £196k to support individuals at financial risk has been made available by the Scottish Government and will be paid to ERC in March via the general grant. Further funding up to a maximum of £296k is available following the move to Tier 4 restrictions.

**Community Safety (£40,300 Underspend)**

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

**Money Advice & Registrars (£6,900 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 (£26,900 Underspend)**

The underspend is due to further reductions on supplies, travel and lower grant payments.

**Housing Benefits & Revenues Benefits and Business Support Team (£78,900 Underspend)**

The suspension of debt recovery due to covid-19 has adversely impacted the recovery of Housing Benefit overpayments (£57k) but this has been offset by additional unbudgeted Housing Benefit income (£78k) and reduced spending on payroll and supplies budgets (£58k).

**Council Tax/Non Domestic Rates (£290,900 Overspend)**

There has been a significant increase in the number of applications received for Council Tax Reduction (CTR) mainly due to covid-19 and therefore an overspend of £607k is anticipated on this budget line, however, this is partially offset by expected additional Scottish Government income of £330k

**Summary:** Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £800 is largely due to a combination of underspends across payroll and supplies budgets and an overspend on the Council Tax reduction budget.

**CORPORATE & COMMUNITY – SUPPORT SERVICES****Probable Outturn Forecast as at 31<sup>st</sup> January 2021 - £225,400 Overspend****Revenues General (£79,000 Underspend)**

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

**Strategy – Support and Insight (£37,400 Overspend)**

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

**PMO (£33,700 Underspend)**

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

**IT (£415,500 Overspend)**

The overspend is mainly due to covid-19 related costs of £644k 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 £229k.

**Customer First (£3,300 Underspend)**

The underspend is due to reduced supplies and services costs.

**Communications & Printing (£57,000 Underspend)**

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

**Human Resources & Payroll (£10,700 Overspend)**

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

**Democratic Services (£65,200 Underspend)**

The underspend is due to a vacant post, slippage on filling another post and reduced spending across various supplies budgets.

**Summary:** Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £225,400 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

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - £42,400 OVERSPEND**

Civic Licensing and the Licensing Board are projected at present to outturn over budget (£33.6k and £6.8k respectively) due mainly to a loss of income arising from the Covid 19 pandemic. In addition, the Audit Fee for the Council is expected to outturn £2k higher than what was allowed for in the budget.

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 10 of £42,400 is due to a loss of income arising from the Covid 19 pandemic and a higher Audit Fee.

**CHIEF EXECUTIVE'S OFFICE – SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - £10,700 OVERSPEND**

The projected overspend of £10,700 is comprised of several variances:

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

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

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 10 of £10,700 is due to lower than budgeted staff turnover in Accountancy, Chief Executive's Office and Legal Services. In Procurement there is a temporary post and additional costs for a seconded officer from Scotland Excel. In Legal Services there are higher Supplies and Services and lower income from outside bodies. Largely offsetting these adverse variances are a vacant post in Internal Audit and an underspend in Accountancy Supplies and Services. There is also additional income in Legal from recharges to other Departments and additional income in Procurement from the Modernisation Fund.

**OTHER EXPENDITURE & INCOME****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - £529,000 UNDERSPEND****Restructuring Costs (£200,000 Underspend)**

It is expected that this resource will not be fully utilised to meet restructure commitments and redeployment costs at this time.

**Unallocated Overheads (£178,500 Underspend)**

Forecast pension underspend 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 10 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £529,000 underspend will be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising events and it is expected to reduce before the year-end.

PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - Nil Variance**Children & Families & Public Protection (£523,200 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. The underspend has reduced by £95.5k since previously reported due to revised commitment information which will continue to be closely monitored. It is proposed to contribute £244k to the School Counselling reserve and this figure is included in the variance.

**Adult – Intensive Services (£1,231,000 Overspend)**

The main cost pressure remains within Care at Home (both purchased and the in-house service, including Telecare) of £1,400k and a slight overspend at Bonnyton House (£75k) offset by turnover within day services £244k. This is an overall reduction in costs of £79.5k since previously reported due to updated projections around homecare and staffing. In addition to the volume increases in Homecare 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 (£554,600 Underspend)**

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

1. Older People – the projected underspend of £617k relates mainly to care commitments and staff turnover within teams. This is a further underspend of 103k since last reported. There is a significant underspend of £1.3 million within Nursing and Residential care and this continues to offset additional costs of care within localities purchased care and also the increased activity in Care at Home within Intensive Services, including the additionality from payment on planned activity. The cost projections continue to make allowances for winter activity and also additional costs relating to the closure of Wellmeadow Care Home.
2. Physical & Sensory Disability – the projected underspend of £132k reflects a higher level of current care package commitments (£70k) this is offset by staff vacancies (£86k) and reduced activity around stair lifts and other aids and adaptations as a result of Covid-19 (£93k). This is a decrease in costs of £74k since previously reported due to revised equipment and care package projections. Demand may yet increase as part of recovery for adaptations and the potential for an increase and this will continue to be monitored.
3. Learning Disability – the projected overspend of £195k is due to committed care package costs of £397k above budget and a reduction in the expected income from Independent Living Fund payments of £36k. Also updated projections on Advocacy grant payments indicate an overspend of £97k. This is offset by turnover of £245k across the service and savings of £63k from day centre underspends across property, transport and supplies, taking into account a reduction in income. This is an overall increase of £13k due to revised projections.

**Recovery Services – Mental Health & Addictions (£338,500 Overspend)**

The projected overspend of £369k in Mental Health reflects current recorded care commitments and staff costs. This is an overall increase of £135k due to revised and more prudent care package commitment forecasts. An underspend of £31k in relation to Addictions services reflects staff turnover and current care package cost commitments which is an increase of £20k since previously reported allowing for potential commitments to the year end and improved staffing calculations.

**Finance & Resources (£72,000 Underspend)**

A projected underspend of £72k is now reported in relation to staff turnover, and property costs across the service partially offset by additional costs within supplies and services.

**Contribution from IJB (£419,700 Over recovery)**

This is the net 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 £419,700, will be met from IJB reserves, as required, subject to the final outturn at the end of the financial year. This position will be subject to change as monitoring and commitment information are refined over the course of the year. Overall the outturn has improved by £59.3k since last reported, mainly around updated care package and employee cost projections.

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

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> January 2021 - £343,700 OVERSPEND**

### **Housing Revenue Account (£422,100 Overspend)**

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. Overspends are forecast within premises costs (£31k), supplies and services (£212k) which is partially due to £100k of Roads works relating to new build Balgraystone properties offset by planned external improvements not taking place due to Covid-19 (£171k) and a net under-recovery of income (484k) partially offset by an underspend in financing costs (£309k). The income under-recovery of £484k is mainly in relation to projected rent arrears (£454k) and repair recharges to owner occupiers (£30k) have also been driven by Covid-19.

### **Housing Maintenance Team £78,400 Underspend**

Projected underspend in payroll costs (£300k) mainly due to a high level of vacancies (£395k) which is partially offset by corresponding forecast overspends in agency staff (£197k) in addition to a reduction in the predicted central service recharges of £57k and a £31k underspend forecasted in Transport related costs due to a reduced number of vans being garaged. There has been a decrease in Non Housing revenue (£50k) as fewer PAT tests have taken place due to covid and an increase in Sub contractor costs (£260k) as suppliers begin to clear the backlog of purchase orders placed during lockdowns.

### **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 continue to be reviewed with mitigating actions taken by management where possible. There is the option to mitigate overspend using the available reserve balance in the HRA account, discussions are underway on how much could potentially be used.

Budgetary Control Statement  
Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	154,286,500	3,440,400	157,726,900	109,059,074	108,625,507	433,567	147,300
Contribution to Integration Joint Board	51,919,000	0	51,919,000	41,458,659	44,811,492	(3,352,833)	0
Environment	31,754,700	65,000	31,819,700	20,670,882	22,089,798	(1,418,916)	(1,115,100)
Environment - Support	0	0	0	1,902,645	2,620,808	(718,163)	(270,000)
Chief Executives Office	59,500		59,500	(19,015)	23,126	(42,141)	(42,400)
Chief Executives Office - Support	0	0	0	2,491,311	2,581,855	(90,544)	(10,700)
Corp & Comm - Community Resources	13,115,700		13,115,700	4,794,696	4,415,273	379,423	800
Corp & Comm - Support	0	0	0	9,742,011	11,059,766	(1,317,755)	(225,400)
Other Expenditure & Income	1,768,000		1,768,000	863,000	620,136	242,864	529,000
Joint Boards	2,358,400	0	2,358,400	2,342,000	2,291,756	50,244	48,200
Contingency - Welfare	148,500		148,500	0	0	0	63,500
Health & Social Care Partnership	495,800		495,800	505,000	591,511	(86,511)	0
Additional RSG Funding	596,000		596,000			0	596,000
Additional COVID19 Support Grant	4,394,000		4,394,000			0	4,751,000
Housing Revenue Account	0	0	0	(5,183,544)	(5,107,013)	(76,531)	(343,700)
<b>TOTAL</b>	<b>260,896,100</b>	<b>3,505,400</b>	<b>264,401,500</b>	<b>188,626,719</b>	<b>194,624,015</b>	<b>(5,997,296)</b>	<b>4,128,500</b>

Summary of Operational Adjustments.

Capital Charges

Ring Fenced Grants - Education & HSCP

Additional RSG Funding

Addit.COVID19 Supp. Grant- Safe reopen schools

Devolved School Management

0

0

Budgetary Control Statement  
Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	155,886,700	2,849,400	158,736,100	137,236,375	135,663,084	1,573,291	(1,694,200)
Property Costs	17,612,700	39,400	17,652,100	13,801,623	10,812,527	2,989,096	(130,200)
Transport Costs	5,702,800	(2,200)	5,700,600	4,644,492	4,578,070	66,422	211,400
Supplies & Services	54,575,100	(162,000)	54,413,100	40,795,139	41,478,471	(683,332)	(2,769,300)
Third Party Payments	51,044,900	45,100	51,090,000	40,429,133	45,338,907	(4,909,774)	(6,068,100)
Transfer Payments	20,592,300		20,592,300	13,502,587	26,922,033	(13,419,446)	(15,038,700)
Support Services	15,356,500		15,356,500	48,584	202	48,382	(15,700)
Other Expenditure	4,990,000		4,990,000	0	0	0	5,850,000
Depcn And Impairment Losses	18,973,100		18,973,100	0	0	0	309,000
Financing Costs	4,554,000		4,554,000	0	0	0	
<b>TOTAL EXPENDITURE</b>	<b>349,288,100</b>	<b>2,769,700</b>	<b>352,057,800</b>	<b>250,457,933</b>	<b>264,793,294</b>	<b>(14,335,361)</b>	<b>(19,345,800)</b>
Income	(88,392,000)	735,700	(87,656,300)	(61,831,214)	(70,169,279)	8,338,065	23,474,300
<b>TOTAL</b>	<b>260,896,100</b>	<b>3,505,400</b>	<b>264,401,500</b>	<b>188,626,719</b>	<b>194,624,015</b>	<b>(5,997,296)</b>	<b>4,128,500</b>

Budgetary Control Statement  
Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	108,803,900	2,849,400	111,653,300	90,085,718	88,671,763	1,413,955	(384,400)
	Property Costs	12,397,500	39,400	12,436,900	9,738,961	7,872,645	1,866,316	(235,300)
	Transport Costs	2,062,300	(2,200)	2,060,100	1,576,863	1,422,226	154,637	311,700
	Supplies & Services	31,440,500	(227,000)	31,213,500	19,905,661	17,381,090	2,524,571	1,249,000
	Third Party Payments	8,829,400	45,100	8,874,500	7,995,136	8,396,933	(401,797)	(611,200)
	Transfer Payments	848,900	0	848,900	739,622	1,400,179	(660,557)	(611,900)
	Support Services	5,289,700	0	5,289,700	0	0	0	0
	Depcn And Impairment Losses	12,233,500	0	12,233,500	0	0	0	0
<b>Total Expenditure</b>		<b>181,905,700</b>	<b>2,704,700</b>	<b>184,610,400</b>	<b>130,041,961</b>	<b>125,144,836</b>	<b>4,897,125</b>	<b>(282,100)</b>
	Income	(27,619,200)	735,700	(26,883,500)	(20,982,887)	(16,519,329)	(4,463,558)	429,400
Education	<b>TOTAL</b>	<b>154,286,500</b>	<b>3,440,400</b>	<b>157,726,900</b>	<b>109,059,074</b>	<b>108,625,507</b>	<b>433,567</b>	<b>147,300</b>
	Summary of Operational Adjustments:							
	Insurance Transfer to Environment		(65,000)					
	Teacher Induction Scheme grant		3,505,400					
			<u>3,440,400</u>					

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,449,800	(34,100)	9,415,700	3,128,139	2,460,985	667,154	(78,700)
	Primary Education	47,723,200	1,910,800	49,634,000	37,711,725	35,927,186	1,784,539	(60,500)
	Secondary Education	63,214,000	1,559,500	64,773,500	49,236,963	47,407,483	1,829,480	(115,300)
	Schools Other	3,930,800	(58,000)	3,872,800	2,584,303	2,625,826	(41,523)	20,700
	Special Education	7,341,900	73,700	7,415,600	5,417,968	5,554,667	(136,699)	(226,800)
	Psychological Service	887,800		887,800	737,431	712,593	24,838	49,500
	Transport (excl Spec Educ)	1,132,800		1,132,800	848,183	846,254	1,929	135,900
	Bursaries / Emas	0		0		(29,080)	29,080	0
	Provision for Clothing	227,700		227,700	222,172	201,825	20,347	19,200
	Administration & Support	10,222,700	(11,500)	10,211,200	2,725,117	2,832,368	(107,251)	193,600
	School Crossing Patrollers	0		0	(34,863)	14,722	(49,585)	0
	Catering	0		0	(213,856)	1,140,567	(1,354,423)	749,100
	Cleaning & Janitorial	1,683,000		1,683,000	914,495	3,320,652	(2,406,157)	(665,600)
	Culture & Leisure Services	8,472,800		8,472,800	5,781,297	5,609,459	171,838	126,200
Education	<b>TOTAL</b>	<b>154,286,500</b>	<b>3,440,400</b>	<b>157,726,900</b>	<b>109,059,074</b>	<b>108,625,507</b>	<b>433,567</b>	<b>147,300</b>
	Summary of Operational Adjustments:							
	Insurance Transfer to Environment		(65,000)					
	Teacher Induction Scheme grant		3,505,400					
	Devolved School Management							
	There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.							
			<u>-</u>					
			<u>3,440,400</u>					

**Budgetary Control Statement**  
**Period 10 / 2021 31 January 2021**

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	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 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	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 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,603,100		14,603,100	11,288,193	11,321,506	(33,313)	(250,700)
	Property Costs	2,592,000		2,592,000	1,453,790	1,169,891	283,899	155,500
	Transport Costs	3,191,800		3,191,800	2,659,833	2,796,989	(137,156)	(149,300)
	Supplies & Services	16,167,800	65,000	16,232,800	12,833,978	12,269,084	564,894	(977,400)
	Third Party Payments	826,100		826,100	226,358	423,425	(197,067)	(275,300)
	Transfer Payments	706,200		706,200	495,516	13,702,076	(13,206,560)	(13,441,800)
	Support Services	2,825,100		2,825,100	44,584	0	44,584	0
	Depcn And Impairment Losses	5,445,200		5,445,200	0	0	0	0
<b>Total Expenditure</b>		<b>46,357,300</b>	<b>65,000</b>	<b>46,422,300</b>	<b>29,002,252</b>	<b>41,682,971</b>	<b>(12,680,719)</b>	<b>(14,939,000)</b>
	Income	(14,602,600)		(14,602,600)	(8,331,370)	(19,593,173)	11,261,803	13,823,900
Environment	<b>TOTAL</b>	<b>31,754,700</b>	<b>65,000</b>	<b>31,819,700</b>	<b>20,670,882</b>	<b>22,089,798</b>	<b>(1,418,916)</b>	<b>(1,115,100)</b>

Summary of Operational Adjustments.

Insurance Transfer from Education

65,000

65,000

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,862,300		1,862,300	818,731	938,830	(120,099)	(111,400)
	Environment Accommodation	0		0	691,583	587,438	104,145	0
	Planning & Development	934,300		934,300	544,368	645,588	(101,220)	2,300
	Economic Development Summary	1,139,500		1,139,500	437,116	2,969,013	(2,531,897)	(248,700)
	Roads - Council	13,503,200	28,000	13,531,200	8,800,726	8,273,341	527,385	0
	Roads Contracting Unit	0		0	(56,207)	(210,111)	153,904	0
	Parks	89,200		89,200	(496,284)	(891,095)	394,811	282,300
	Cleansing & Recycling	1,657,200	37,000	1,694,200	674,003	836,040	(162,037)	(110,900)
	Waste Management	3,728,400		3,728,400	2,936,883	3,450,137	(513,254)	(676,000)
	Protective Services	1,155,200		1,155,200	740,138	660,551	79,587	(35,800)
	Transport	0		0	(200,917)	(194,665)	(6,252)	0
	Neighbourhood Services Mgmt	4,898,300		4,898,300	3,701,897	3,721,764	(19,867)	(46,800)
	Env Strat/ Op Management	185,100		185,100	196,032	201,654	(5,622)	(8,400)
	Non Operational Properties	260,400		260,400	99,516	36,206	63,310	87,000
	Other Housing	1,979,600		1,979,600	1,509,809	790,398	719,411	(245,000)
	Strategy - Bi Team	362,000		362,000	273,488	274,709	(1,221)	(3,700)
Environment	<b>TOTAL</b>	<b>31,754,700</b>	<b>65,000</b>	<b>31,819,700</b>	<b>20,670,882</b>	<b>22,089,798</b>	<b>(1,418,916)</b>	<b>(1,115,100)</b>

Summary of Operational Adjustments.

Insurance Transfer from Education

65,000

65,000

Budgetary Control Statement  
 Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,986,400		1,986,400	1,535,488	1,296,300	239,188	270,500
	Property Costs	1,045,000		1,045,000	858,251	567,950	290,301	82,000
	Transport Costs	14,700		14,700	12,250	9,337	2,913	0
	Supplies & Services	285,700		285,700	167,664	723,460	(555,796)	(343,600)
	Support Services	1,100		1,100	917	0	917	
	Depcn And Impairment Losses	238,200		238,200	0	0	0	0
<b>Total Expenditure</b>		<b>3,571,100</b>		<b>3,571,100</b>	<b>2,574,570</b>	<b>2,597,047</b>	<b>(22,477)</b>	<b>8,900</b>
	Income	(1,041,800)		(1,041,800)	(671,925)	23,761	(695,686)	(278,900)
Environment - Support	<b>TOTAL</b>	<b>2,529,300</b>	<b>0</b>	<b>2,529,300</b>	<b>1,902,645</b>	<b>2,620,808</b>	<b>(718,163)</b>	<b>(270,000)</b>

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	999,900		999,900	840,314	1,388,236	(547,922)	44,000
	Accommodation	1,321,700		1,321,700	882,334	596,196	286,138	(382,000)
	Property & Technical - Strategy	207,700		207,700	179,997	636,376	(456,379)	68,000
Environment - Support	<b>TOTAL</b>	<b>2,529,300</b>	<b>0</b>	<b>2,529,300</b>	<b>1,902,645</b>	<b>2,620,808</b>	<b>(718,163)</b>	<b>(270,000)</b>

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement  
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Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	17,487	18,143	(656)	(1,000)
	Transport Costs	3,000		3,000	2,500	2,769	(269)	(400)
	Supplies & Services	402,500		402,500	166,081	169,104	(3,023)	200
	Support Services	53,000		53,000	0	0	0	
	Depcn And Impairment Losses	4,500		4,500	0	0	0	0
<b>Total Expenditure</b>		<b>485,600</b>		<b>485,600</b>	<b>186,068</b>	<b>190,016</b>	<b>(3,948)</b>	<b>(1,200)</b>
	Income	(426,100)		(426,100)	(205,083)	(166,890)	(38,193)	(41,200)
Chief Executives Office	<b>TOTAL</b>	<b>59,500</b>	<b>0</b>	<b>59,500</b>	<b>(19,015)</b>	<b>23,126</b>	<b>(42,141)</b>	<b>(42,400)</b>

Summary of Operational Adjustments.

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Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	51,500		51,500	154,667	154,667	0	(2,000)
	Licensing	8,000		8,000	(111,931)	(72,014)	(39,917)	(33,600)
	Licensing Board			0	(61,751)	(59,527)	(2,224)	(6,800)
Chief Executives Office	<b>TOTAL</b>	<b>59,500</b>	<b>0</b>	<b>59,500</b>	<b>(19,015)</b>	<b>23,126</b>	<b>(42,141)</b>	<b>(42,400)</b>

Summary of Operational Adjustments.

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Budgetary Control Statement  
Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,092,900		3,092,900	2,392,026	2,370,301	21,725	9,300
	Supplies & Services	119,100		119,100	88,119	181,398	(93,279)	(124,900)
	Third Party Payments	74,000		74,000	74,000	74,031	(31)	(100)
	Transfer Payments	0		0	0	0	0	0
	Support Services	0		0	0	0	0	0
<b>Total Expenditure</b>		<b>3,286,000</b>		<b>3,286,000</b>	<b>2,554,145</b>	<b>2,625,730</b>	<b>(71,585)</b>	<b>(115,700)</b>
	Income	(376,000)	0	(376,000)	(62,834)	(43,875)	(18,959)	105,000
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,910,000</b>	<b>0</b>	<b>2,910,000</b>	<b>2,491,311</b>	<b>2,581,855</b>	<b>(90,544)</b>	<b>(10,700)</b>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	418,000		418,000	323,392	332,496	(9,104)	(13,900)
	Accountancy & Directorate	1,449,800		1,449,800	1,234,485	1,249,329	(14,844)	(25,300)
	Legal Services	453,600		453,600	381,656	459,584	(77,928)	(22,500)
	Purchasing & Procurement	321,600		321,600	345,966	376,362	(30,396)	0
	Internal Audit	267,000		267,000	205,812	164,084	41,728	51,000
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,910,000</b>	<b>0</b>	<b>2,910,000</b>	<b>2,491,311</b>	<b>2,581,855</b>	<b>(90,544)</b>	<b>(10,700)</b>

Budgetary Control Statement  
Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,674,500		4,674,500	3,613,729	3,617,830	(4,101)	(8,200)
	Property Costs	61,400		61,400	50,534	113,470	(62,936)	(40,000)
	Transport Costs	62,900		62,900	52,357	46,416	5,941	13,300
	Supplies & Services	1,232,100		1,232,100	796,331	867,973	(71,642)	(589,100)
	Third Party Payments	352,200		352,200	279,500	252,874	26,626	(92,000)
	Transfer Payments	17,631,000		17,631,000	11,317,499	11,129,531	187,968	(968,000)
	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	16,109,950	16,028,094	81,856	(1,684,000)
	Income	(14,823,000)		(14,823,000)	(11,315,254)	(11,612,821)	297,567	1,684,800
Corp & Comm - Community Resources	TOTAL	13,115,700	0	13,115,700	4,794,696	4,415,273	379,423	800

Summary of Operational Adjustments.

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	985,700		985,700	655,188	554,227	100,961	88,300
	Partnerships and Equalities	492,100		492,100	291,174	170,075	121,099	59,400
	Community Safety	1,488,600		1,488,600	1,117,683	970,410	147,273	40,300
	Registrars	208,400		208,400	25,555	51,499	(25,944)	(14,400)
	Grants	172,400		172,400	150,550	139,277	11,273	12,300
	Auchenback Resource Centre	30,700		30,700	25,583	32,757	(7,174)	0
	Strategic Insight & Comm.Mgmt.	45,600		45,600	77,374	374,891	(297,517)	5,000
	Members Expenses	520,600		520,600	405,875	392,317	13,558	12,500
	MART	1,026,100		1,026,100	594,518	644,212	(49,694)	7,500
	Directorate	114,400		114,400	224,473	224,350	123	(200)
	Business Support Team	278,100		278,100	195,364	195,943	(579)	(20,000)
	Housing Benefits	619,900		619,900	80,647	(147,379)	228,026	15,600
	Revenues - Benefits	986,100		986,100	485,929	383,765	102,164	83,300
	Council Tax/Ndr	4,334,700		4,334,700	380,149	339,210	40,939	(290,900)
	Cost Of Elections	134,400		134,400	18,234	23,774	(5,540)	2,100
	Corporate & Democratic Core	1,677,900		1,677,900	66,400	65,945	455	0
Corp & Comm - Community Resources	TOTAL	13,115,700	0	13,115,700	4,794,696	4,415,273	379,423	800

Summary of Operational Adjustments.

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Budgetary Control Statement  
Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,749,000		8,749,000	6,788,031	6,669,134	118,897	(194,700)
	Property Costs	3,500		3,500	3,083	159	2,924	3,000
	Transport Costs	25,900		25,900	21,498	11,048	10,450	10,200
	Supplies & Services	3,822,300	0	3,822,300	3,832,232	4,754,567	(922,335)	(811,400)
	Third Party Payments	19,400		19,400	19,400	17,516	1,884	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		16,164,300		16,164,300	10,664,244	11,452,424	(788,180)	(992,900)
	Income	(2,469,600)		(2,469,600)	(922,233)	(392,658)	(529,575)	767,500
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	9,742,011	11,059,766	(1,317,755)	(225,400)

Summary of Operational Adjustments.  
Capital Charges

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	759,100		759,100	552,844	485,724	67,120	79,000
	Digital services	8,457,300	0	8,457,300	4,592,399	5,924,364	(1,331,965)	(415,500)
	Strategy - Support	302,500		302,500	206,658	197,110	9,548	15,500
	Communications	383,800		383,800	349,430	387,221	(37,791)	13,300
	Printing	189,300		189,300	162,327	121,007	41,320	43,700
	Human Resources & Payroll	1,681,300		1,681,300	1,549,620	1,605,966	(56,346)	(10,700)
	Democratic Services	412,000		412,000	319,529	271,986	47,543	65,200
	Customer Services	977,300		977,300	851,406	912,184	(60,778)	3,300
	Core Corporate	0		0	643,754	560,249	83,505	0
	Insight	195,400		195,400	122,911	142,724	(19,813)	(52,900)
	Project Management Office	336,700		336,700	391,133	451,231	(60,098)	33,700
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	9,742,011	11,059,766	(1,317,755)	(225,400)

Summary of Operational Adjustments.  
Capital Charges

Budgetary Control Statement  
 Period 10 / 2021 31 January 2021

Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,699,000		1,699,000	863,000	646,115	216,885	503,000
	Support Services	69,000		69,000	0	0	0	
Total Expenditure		1,768,000		1,768,000	863,000	646,115	216,885	503,000
	Income	0	0	0	0	(25,979)	25,979	26,000
Other Expenditure & Income	TOTAL	1,768,000	0	1,768,000	863,000	620,136	242,864	529,000

Summary of Operational Adjustments:

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Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,768,000		1,768,000	863,000	646,115	216,885	503,000
	Income	0	0	0		(25,979)	25,979	26,000
Other Expenditure & Income	TOTAL	1,768,000	0	1,768,000	863,000	620,136	242,864	529,000

Summary of Operational Adjustments:

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Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	2,342,000	2,291,756	50,244	48,200
	Support Services	6,400		6,400	0	0	0	0
<b>Total Expenditure</b>		<b>2,358,400</b>		<b>2,358,400</b>	<b>2,342,000</b>	<b>2,291,756</b>	<b>50,244</b>	<b>48,200</b>
Joint Boards	<b>TOTAL</b>	<b>2,358,400</b>	<b>0</b>	<b>2,358,400</b>	<b>2,342,000</b>	<b>2,291,756</b>	<b>50,244</b>	<b>48,200</b>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,756,000	1,724,302	31,698	29,700
	Renfrewshire Valuation J/Brd	586,000		586,000	586,000	567,454	18,546	18,500
	Support Services	6,400		6,400	0	0	0	0
Joint Boards	<b>TOTAL</b>	<b>2,358,400</b>	<b>0</b>	<b>2,358,400</b>	<b>2,342,000</b>	<b>2,291,756</b>	<b>50,244</b>	<b>48,200</b>

Budgetary Control Statement  
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Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	148,500		148,500	0	0	0	63,500
Total Expenditure		148,500		148,500	0	0	0	63,500
Contingency - Welfare	TOTAL	148,500	0	148,500	0	0	0	63,500

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	148,500		148,500	0	0	0	63,500
Contingency - Welfare	TOTAL	148,500	0	148,500	0	0	0	63,500

Budgetary Control Statement  
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Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,214,600		23,214,600	17,944,850	18,443,865	(499,015)	(1,361,200)
	Property Costs	944,700		944,700	787,467	654,192	133,275	(133,300)
	Transport Costs	238,900		238,900	199,273	184,781	14,492	26,000
	Supplies & Services	1,888,500		1,888,500	954,090	3,159,219	(2,205,129)	(816,600)
	Third Party Payments	38,685,100		38,685,100	29,492,739	33,882,372	(4,389,633)	(5,137,700)
	Transfer Payments	39,600		39,600	33,034	40,122	(7,088)	(17,000)
	Support Services	2,354,100		2,354,100	0	202	(202)	0
	Depcn And Impairment Losses	1,101,800		1,101,800	0	0	0	0
<b>Total Expenditure</b>		<b>68,467,300</b>	<b>0</b>	<b>68,467,300</b>	<b>49,411,453</b>	<b>56,364,753</b>	<b>(6,953,300)</b>	<b>(7,439,800)</b>
	Income	(10,920,100)		(10,920,100)	(7,447,794)	(10,961,750)	3,513,956	7,020,100
Core funding from	Integration Joint Board	(57,051,400)	0	(57,051,400)	(41,458,659)	(44,811,492)	3,352,833	419,700
Health & Social Care Partnership	<b>TOTAL</b>	<b>495,800</b>	<b>0</b>	<b>495,800</b>	<b>505,000</b>	<b>591,511</b>	<b>(86,511)</b>	<b>0</b>

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

0

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,674,500		9,674,500	6,664,339	6,122,976	541,363	523,200
	Adult Health - Intensive Services	9,802,500	0	9,802,500	7,653,839	9,825,589	(2,171,750)	(1,231,100)
	Adult Health-Localities Services							
	Older People	14,630,800		14,630,800	12,151,790	12,325,820	(174,030)	617,200
	Physical Disability	5,067,800		5,067,800	4,281,345	4,033,728	247,617	132,000
	Learning Disability	9,847,300		9,847,300	6,476,475	8,775,635	(2,299,160)	(194,500)
	Recovery Services-Mental Health	1,970,500		1,970,500	2,116,885	1,762,280	354,605	(338,500)
	Criminal Justice	9,100		9,100	(31,326)	(144,420)	113,094	
	Finance & Resources	6,544,700	0	6,544,700	2,650,312	2,701,395	(51,083)	72,000
		57,547,200	0	57,547,200	41,963,659	45,403,003	(3,439,344)	(419,700)
	Core Funding from Integration Joint Board	(57,051,400)	0	(57,051,400)	(41,458,659)	(44,811,492)	3,352,833	419,700
Health & Social Care Partnership	TOTAL	495,800	0	495,800	505,000	591,511	(86,511)	0

Summary of operational adjustments

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Capital Charges

Ring Fenced Grant - Criminal Justice

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Budgetary Control Statement  
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Period End: 31 January 2021

Period 10 / 2021

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,568,000		4,568,000	3,570,853	3,254,243	316,610	226,200
	Property Costs	1,617,000		1,617,000	909,537	434,218	475,319	37,900
	Transport Costs	143,900		143,900	119,918	104,502	15,416	(100)
	Supplies & Services	2,632,200	0	2,632,200	2,050,983	1,946,598	104,385	(419,000)
	Third Party Payments			0	0	0	0	0
	Transfer Payments	330,600		330,600	53,916	29,991	23,925	0
	Support Services	1,022,700		1,022,700	3,083	0	3,083	(15,700)
	Depcn And Impairment Losses	4,554,000		4,554,000	0	0	0	309,000
<b>Total Expenditure</b>		<b>14,868,400</b>		<b>14,868,400</b>	<b>6,708,290</b>	<b>5,769,552</b>	<b>938,738</b>	<b>138,300</b>
	Income	(14,868,400)	0	(14,868,400)	(11,891,834)	(10,876,565)	(1,015,269)	(482,000)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,183,544)</b>	<b>(5,107,013)</b>	<b>(76,531)</b>	<b>(343,700)</b>

  

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	3,123,500	0	3,123,500	2,121,861	2,397,933	(276,072)	78,400
	Hra - Client	(3,123,500)		(3,123,500)	(7,305,405)	(7,504,946)	199,541	(422,100)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,183,544)</b>	<b>(5,107,013)</b>	<b>(76,531)</b>	<b>(343,700)</b>