

EAST RENFREWSHIRE COUNCIL

CABINET

22 October 2020

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

RECOMMENDATION

2. It is recommended that:
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the reported improvement in the probable out-turn position;
 - instruct departments to continue to avoid all non essential spending;
 - management action is taken to remedy any avoidable forecast overspends;
 - all departments continue to closely monitor their probable outturn position.

BUDGET MONITORING STATEMENTS

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

BACKGROUND

- 4 This report shows the out-turn position as at period 5 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 27 August 2020 report to Council	260,470
Additional Grant Funding	0
Total net expenditure to be monitored	<u>260,470</u>

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

BUDGET PERFORMANCE

- As at 31 August 2020, the estimated year end position shows a net overspend of £2,082k based on current information and taking account of additional grant funding confirmed and anticipated to date. For General Fund services the projected overspend is £1,788k and together with the projected shortfall in Council Tax collection of £450k the total forecast overspend on General Fund services is £2,238k. This reflects an improved position from that reported to Cabinet on 27 August 2020 and is due to various increases in anticipated grant funding (including assumptions as to Government support for income losses from sales, fees and charges), together with very close expenditure controls across all departments.

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

Department	Forecast Outturn £'000		
	P1	P3	P5
Education	(7,832)	(3643)	(3,193)
Contribution (to) IJB	0	0	0
Environment (Incl. O/Housing)	(1,600)	(1127)	(1,114)
Environment – Support	(2,775)	(3090)	(3,080)
Corporate & Community – Cmm. Res	(330)	94	123
Corporate & Community - Support	(559)	(407)	(329)
Chief Executive's Office	(22)	(26)	(25)
Chief Executive's Office – Support	(34)	(29)	(14)
Other Expenditure & Income	148	148	148
Joint Boards	30	30	38
Corporate Contingency	49	49	49
HSCP	0	0	0
Additional Net GRG Funding	596	596	596
Additional COVID-19 Support Funding	4,394	5013	5,013
Housing Revenue Account	(150)	(485)	(294)
Total £ Variance	(8,085)	(2,877)	(2,082)
Total Budgeted Expenditure	260,470	260,470	260,470
% Variance	3.10%	1.10%	0.8%

Notable variances are as follows:-

i) Education

Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. The forecast based on the information currently available indicates an overspend of £3,193k. This reflects pressures of £4,008k arising as a result of the COVID pandemic, offset by £815k 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 (£499k), additional staff costs from August for teachers/support staff (£1,157k), pupil supervision (£393k) and facilities management (£488k), additional costs associated with cleaning and hygiene supplies and PPE (£807k), payments to other agencies for pupils with additional support needs (£152k), other COVID related expenditure including minor adaptations (219k), net additional support required for ERCL (£1,856k), an under-recovery of cleaning and janitorial income to other departments (£196k) and a loss of income in relation to sales, fees and charges (£1,283k). These overspends are partially offset by additional department specific grant funding

from Scottish Government (£1,442k), estimated support for loss of income (£753k), savings on food provisions (£535k), operational underspends in staffing (£498k), property costs (£523k) and other miscellaneous underspends (£150k).

ii) Environment

An overspend of £1,114k is forecast which reflects pressures of £1,192k arising as a result of the COVID pandemic, offset by £78k 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.

iii) Environment - Support

Projections show a forecast overspend of around £3,080k as a result of COVID pressures. This relates mainly to PPE equipment purchased via the Health & Safety Unit for use across the Council. There will also be a loss of income from staff salaries recharged to capital, 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 underspend of £123k is largely due to a combination of underspends across payroll and supplies budgets. 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 £329k is mainly due to the impact of the COVID-19 pandemic. The variance 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 £39k. An element of this reflects lower than budgeted staff turnover but there is also an impact from COVID on licensing income.

vii) Other Expenditure

The underspend of £148k mainly reflects the low calls on the miscellaneous contingency budget at this early stage of the year.

viii) Integration Joint Board (IJB) Contribution/ Health & Social Care Partnership (HSCP)

The IJB expects services to be in line with budget at year end. An overspend of £486k, 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.

viii) HRA

An overspend of £294k is forecast due to Payments to Sub Contractors, void rent loss and increased rent arrears and are all related to current COVID pressures.

CONCLUSIONS

7. The Council's projected revenue out-turn position is reported as an operational overspend of £2,082k largely as a result of COVID pressures. This position has been arrived at after taking account of both confirmed and anticipated additional grant funding in relation to COVID. The report demonstrates the serious financial implications on operational services arising from the current pandemic and highlights the remaining budget shortfall still to be closed. Whilst the Council continues to work with COSLA in seeking further grant resources and/or additional fiscal flexibilities, departments must continue to do all they can to avoid non-essential expenditure, to closely monitor and manage the impact of COVID-19 on their operational services and on the probable outturn position and to maintain and increase any operational underspends wherever possible.

RECOMMENDATIONS

8. It is recommended that:

- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 29 and note the reported improvement in the probable out-turn position;
- instruct departments to continue to avoid all non essential spending;
- management action is taken to remedy any avoidable forecast overspends;
- all departments continue to closely monitor their probable outturn position.

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Report date 7th October 2020

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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PERIOD 5
As at 31 August 2020

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PROBABLE OUTTURN FORECAST AS AT 31st August 2020 - £ 3,192,500 OVERSPEND

Pre Five Education (£114,600 overspend)

The variance is due to an under-recovery of Wraparound income (£58k, net of assumed support), detriment payments made to supply staff for the period from April to June in accordance with national guidance (£14k) and expenditure on additional cleaning & hygiene supplies & PPE required (£48k). This is partially offset by assumed Scottish Government funding for COVID pressures (£8k).

Primary Education (£625,600 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 (£219k), in relation to additional teachers/support staff including pupil supervision required from August (£986k), on additional cleaning & hygiene supplies and PPE required (£251k) and on other COVID related expenditure £18k. Income in relation to the sale of school meals is forecast to be under-recovered for the year (£235k, net of assumed support). This position is partially offset by additional Scottish Government funding for COVID pressures (£827k). In addition operational underspends in relation to staffing (£96k) and property costs, including savings on Non Domestic Rates, utilities and the removal of the carbon reduction scheme (£169k) further reduce the overspend projected.

Secondary Education (£473,400 overspend)

Similarly to Primary Education, overspends are forecast in relation to detriment payments to supply teachers (£211k), additional teachers/support staff including pupil supervision required from August (£450k) and on additional cleaning and hygiene supplies and PPE (£294k). COVID related expenditure also includes Minor Adaptations to school buildings, the purchase of additional classroom supplies and potential costs associated with the cancellation of school trips (£93k). Sale of school meals is forecast to be under-recovered for the year (£184k, net of assumed support). Additional Scottish Government funding (£440k) helps to reduce the forecast overspend along with operational underspends in staffing (£94k) and property costs as above (£217k).

Special Education (£197,300 overspend)

An overspend is projected in relation to detriment payments to supply teachers (£12k) and additional staffing required from August (£42k). Overspends are also forecast in relation to cleaning and hygiene supplies and PPE (£12k) and minor adaptations (£22k). Based on current projections an overspend is forecast in relation to Payments to Other Agencies in relation to pupils with additional support needs (£152k) This is partially offset by additional Scottish Government funding (£37k) and underspends in utilities and the removal of the carbon reduction scheme (£9k).

Schools Other (69,500 underspend)

Underspends are forecast as a result of additional staff turnover achieved (£59k), a reduction in the payroll costs associated with Saturday music instruction as a result of current guidance (£43k) an underspend on school milk (£77k), reduced expenditure on transactions fees in relation to online payments (£39k) and additional Scottish Government funding (£38k). This is partially offset by detriment payments to supply teachers and contract extensions within the Modern Apprentice programme (£61k), additional costs associated with cleaning supplies and PPE (£82k) and a reduction in instrumental music tuition fees (£41k, net of assumed support).

Administration Services (£142,000 underspend)

The underspend arises mainly due to additional turnover achieved and a reduction in other staff costs (£102k) plus underspends in various supplies and services including stationery, training, conference fees and catering (£34k).

Facilities Management (£250,700 overspend)

Estimated additional payroll costs incurred as a result of COVID have been included in the projection along with additional expenditure on cleaning & hygiene supplies and PPE required by the service (£608k). There are also additional costs projected in relation to the Catering Service as a result of current guidelines (£79k). It has been assumed that there will be an under-recovery of income in relation to contract cleaning and janitorial recharges to other departments (£196k) although this will be matched by an underspend in cleaning expenditure within these departments. This position has been partially offset by additional Scottish Government funding (£20k) a net underspend across the Facilities Management service including some savings in payroll in the early part of the year (£84k) and by estimated savings in food provisions (£535k).

Culture and Leisure Services (£1,758,000 overspend)

It is estimated 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 (£1,856k). This is partially offset by savings projected in utility costs arising from the closure of facilities until that time and the removal of the carbon reduction scheme total (£116k). Additional costs (£72k) will also be incurred by ERCL in connection with the delivery of Saturday Schools to support education recovery and help address the impact of COVID in schools however this cost is offset by additional Scottish Government funding to support this aim (£72k)

Other Services (£15,600 underspend)

Underspend arises mainly due to additional turnover achieved in Psychological Services (£20k).

Summary: Period 5 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs.

The forecast based on the information currently available indicates an overspend of £3,192,500. This reflects pressures of £4,008k arising as a result of the COVID pandemic, offset by £816k 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 (£499k), additional staff costs from August for teachers/support staff (£1,157k), pupil supervision (£393k) and facilities management (£488k), additional costs associated with cleaning and hygiene supplies and PPE (£807k), other COVID related expenditure including minor adaptations (£219k), net additional support required for ERCL (£1,856k), an under-recovery of cleaning and janitorial income to other departments (£196k) and a loss of income in relation to sales, fees and charges (£1,283). A projected overspend is also forecast on payments to other agencies for pupils with additional support needs (£152k). These overspends are partially offset by additional department specific grant funding from Scottish Government (£1,442k), estimated support for loss of income (£753k), savings on food provisions (£535k) and operational underspends in staffing (£498k), property costs (£523k), and other miscellaneous underspends (£150k).

CONTRIBUTION TO INTEGRATION JOINT BOARD
PROBABLE OUTTURN FORECAST AS AT 31st August 2020 –

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 August 2020 - £1,114,400 OVERSPEND

Directorate & Management (£89,400 Overspend)

Whilst payroll costs are projected to overspend (£146k), contributions from Spend to Save and Modernisation Funds (£116k) will partially offset this. Supplies and Services are projected to overspend (£60k) due to additional recharges from Other Accounts of the Authority and membership costs of Climate Ready Clyde.

Properties (Environment & Non-Operational £60,000 Underspend)

In line with previous years, an underspend on Street Nameplates (£10k) is projected. Reduced internal contract cleaning recharges are expected (£35k) due to the period of time that buildings were closed. An underspend on the non-operational properties (£15k) is also projected.

Planning and Building Control (£270,800 Overspend)

An overspend in payroll costs (£150k) is projected following a service review restructure, whilst Planning and Building Control income is projected to be impacted by covid-19 (£260k), although projected grant income from the Loss of Sales, Fees and Charges Support (£170k) should partially offset this.

Economic Development (£400,000 Overspend)

An overspend (£400k) in relation to the new Greenlaw Business Centre is projected as covid-19 may result in no income being received in 20/21. Projections include almost £10m of various business grants and self-employed hardship fund payments, all of which is government funded in relation to covid-19.

Roads (£0)

Due to covid-19, income is projected to under-recover (£150k), 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 (£71k) is projected. At this stage, it is expected that these will be offset by a reduced internal recharge in relation to School Crossing Patrollers (£110k) and a range of operational underspends (£111k).

Neighbourhood Services (£49,000 Underspend)

Whilst an underspend in payroll costs is projected (£129k), this will be partially offset by a projected overspend in Agency Staff (£80k) who are required to enforce new operational requirements at the civic amenity sites.

Parks (£173,300 Underspend)

An over-recovery in operational Income (£140k) 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 (£105,200 Overspend)

A projected overspend (£100k) is expected in relation to covid-19 and the additional vehicle hire costs that have arisen. On top of this, and also covid-19 related, income is expected to under-recover (£70k) as the Council's special uplift service has been suspended. Loss of Sales, Fees and Charges Support grant income (£45k) is expected to partially offset this. An underspend on Purchase of Refuse Containers (£20k) is projected.

Waste Management (£352,400 Overspend)

Changes to the Council's kerbside uplift of bins service, and increased tonnages due to covid-19 will result in a projected overspend (£370k). 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 (£100k). These will be partially offset by underspends (£120k) in the disposal of recyclables collected at the civic amenity sites and reduced green waste processing costs.

Protective Services (£20,000 Overspend)

Income from Pest Control Treatment is projected to under-recover (£20k).

Other Housing (£158,900 Overspend)

A small underspend in payroll costs (£24k) is expected to be more than offset by a projected overspend in Supplies & Services (£226k) 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 (£92k) 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 (£260k); 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 (£130k) as it is projected that sports pitch let income will be dramatically reduced as well as the Playground Festival having been cancelled, with the effects of these being partially offset by an expected over-recovery in operational income; Cleansing will also be impacted (£170k), as the suspension of our Special Uplift service will result in reduced income, added to additional vehicle hire costs caused by covid-19; an overspend in Waste Management (£370k) 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 (£226k), 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 (£450k). Separate to covid-19, a small underspend (£78k) is currently projected across the department and as noted against each service above. The variances noted will be closely monitored throughout the year with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st August 2020 - £3,079,900 OVERSPEND

Property & Technical - Operations (£60,000 Overspend)

A small overspend in payroll costs is projected (£15k). 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.

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

The vast majority of the overspend is in relation to projected PPE spend across the Council (£2,925k), with current spend in the region of £1m. Added to this, an under-recovery in staff time charged to capital is projected (£175k) with reduced work on capital projects taking place this year, with this figure being under review.

Accommodation £80,100 Underspend

Internal contract cleaning charges are projected to underspend (£65k) as a result of building closures over the past few months. This is in addition to a small projected underspend in Supplies & Services (£15k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. The vast majority of the projected overspend is covid-19 related, with figures including a substantial projected spend on PPE for the whole Council (£2,925k). 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. A projected underspend in internal contract cleaning charges (£65k) will only slightly offset these. Spend on PPE, in what is a volatile market with frequent price changes, will continue to be closely monitored with projections subject to change.

CORPORATE & COMMUNITY – COMMUNITY RESOURCES

Probable Outturn Forecast as at 31st August 2020 - £123,300 Underspend

Communities and Strategy – Operational (£122,800 Underspend)

The variance is mainly due to an underspend on payroll as a result of vacancies together with lower spending on supplies, transport and as a result of 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 has been allocated in 2 tranches. It is expected that the first tranche funding of £348k will be fully spent along with approximately £172k of the second tranche.

Community Safety (£12,400 underspend)

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

Money Advice & Registrars (£5,000 Overspend)

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

Directorate, Strategic Insight & Partnerships Management (£6,300 Underspend)

The variance is due to projected underspends across supplies budgets.

Members Expenses, Grants, Elections and Corporate & Democratic Core (£5,500 Underspend)

The underspend is mainly due to reduced spending on miscellaneous supplies and travel costs.

Housing Benefits & Revenues Benefits and Business Support Team (£23,100 Underspend)

The suspension of debt recovery due to covid-19 has adversely impacted the recovery of Housing Benefit overpayments (£84k) but this has been offset by additional unbudgeted Housing Benefit income (£50k) and reduced spending on payroll and supplies budgets (£57k).

Council Tax/Non Domestic Rates (£41,800 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 £570k is anticipated on this budget line, however, this is offset by an expectation of additional Scottish Government income of £528k.

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The underspend of £123,300 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 August 2020 - £328,800 Overspend****Revenues General (£30,600 Underspend)**

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

Strategy – Support and Insight (£18,400 Overspend)

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

PMO (£32,600 Underspend)

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

Digital Services (£438,000 Overspend)

The overspend mainly relates to the purchase of laptops (£185k), licences (£222k) and contract savings not achieved (£120k) all as a result of covid-19. There is also an overspend on other supplies of £97k which is offset by an underspend on payroll of £186k due to vacancies.

Customer First (£24,200 Underspend)

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

Communications & Printing (£17,700 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 (£18,200 Overspend)

The overspend is largely due to increased staff costs due to Covid-19 offset with lower spending on supplies budgets.

Democratic Services (£40,700 Underspend)

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

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The net overspend of £328,800 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 August 2020 - £ 25,500 OVERSPEND

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

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £25,500 is due mainly to a loss of income arising from the Covid 19 pandemic.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st August 2020 - £ 13,700 OVERSPEND

The projected overspend of £13,700 is comprised of several variances:

There are projected payroll overspends in Accountancy (£31k), Chief Executive's Office (£14k) and Legal Services (£11k) due to less staff turnover than what is allowed for in the budget. There is also a temporary post in Procurement (£50k) that is funded by the Modernisation Fund (see below). Supplies & Services in Procurement are projected to overspend (£93k) as the result of the costs of a seconded officer from Scotland Excel which is met from the Modernisation Fund (see below). Supplies & Services in Legal are projected to overspend (£11k) due to additional legal costs most of which are rechargeable to other Departments (see below). Legal Registration Fee income from outside bodies is projected to outturn below budget based upon last year's outturn and current levels of income to date (£6k). General Sales Fees and Charges income in Legal are also projected to outturn under budget (£13k) 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 (£4k) based upon last year's outturn and current levels of expenditure to date. Legal recharges to other Departments are projected to outturn above budget (£18k) due to additional legal fees that have been incurred and are recoverable from other Departments (see above). Income in Procurement is projected to outturn above budget (£143k) due to a drawdown from the Modernisation Fund to fund a temporary post (see above) and the Scotland Excel secondment (see above).

Summary:

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £13,700 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 31st August 2020 - £148,000 UNDERSPEND****Restructuring Costs (Nil Variance)**

It is expected that this resource will be fully utilised to meet restructure commitments and redeployment costs arising during the year.

Unallocated Overheads (£2,500 Overspend)

Forecast pension overspend based on anticipated utilisation of funds.

Loan Debt (Nil Variance)

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

Other Services (£150,500 Underspend)

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

Summary:

Month 5 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 August 2020 - Nil Variance**Children & Families & Public Protection (£351,000 Underspend)**

The 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 £25k since previously reported due to revised commitment information and will be subject to change as the year progresses. Additional costs for emergency foster and kinship placements and additional purchased care in relation to Covid19 continue to be included within the projections and offset with matching income.

Adult – Intensive Services (£1,042,000 Overspend)

The projected overspend is due to £1,260k Care at Home (both purchased and the in-house service) and telecare offset by £38k Bonnyton House and £180k turnover savings within the day centres. This is an overall increase of £160k since previously reported as a result of the additional recruitment within homecare and general supplies. Costs will continue to be closely monitored. Revised Covid 19 costs of £857k have been allowed for in relation to additional purchased care, increased overtime and agency costs due to staff absences across the service, including shielding, and additional uniforms. The additional costs associated with the delay in residents returning to Bonnyton House following refurbishment remain along with the loss of income due to the suspension of charging for telecare alarms until new assessments can be carried out. These costs continue to be regularly reviewed and have been fully offset by the expected income.

Adult – Localities Services (£317,000 Underspend)

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

1. Older People – the projected underspend of £367k relates mainly to care commitments and staff turnover within teams. This is a reduction of £478k since previously reported which is due to the fall in care home bed weeks reflected in our current commitments. Expected winter activity not yet committed has been allowed for within residential and care home placements, however, these placements are expected to fluctuate as the year progresses and the allowances made will be adjusted accordingly. Additional Covid19 costs of £2.2 million have been included, and continue to be reviewed, in relation to costs of care including our partner provider sustainability and the impact on the ability to achieve savings predicated on care package and efficiency reviews. These costs have been fully offset with projected income.
2. Physical & Sensory Disability – the projected underspend of £74k reflects staff vacancies and a reduction in spend on stair lifts and other aids and adaptations as a result of Covid19, this is partially offset by a higher level of current care package commitments (£147k). This is a reduction of £100k since previously reported due to further revised equipment projections and staff turnover. Additional Covid19 costs of £189k have been included and offset with income in relation to additional purchased care and the non-achievement of savings around care package reviews.
3. Learning Disability – the projected overspend of £124k is due to committed care package costs of £446k, projected after offsetting with the expected Covid19 funding. This overspend is offset by turnover of £260k across the service and further day centre underspends across transport and supplies of £62k.

Recovery Services – Mental Health & Addictions (£169,000 Overspend). The projected overspend of £222k in Mental Health reflects current recorded care commitments and staff costs. This is an increase of £67k due to revised staffing projections. Commitments will be kept under review to assess utilisation to full commitment level. An underspend of £53k in relation to Addictions services reflects current care package cost commitments. There is expected to be further movement throughout the year. Covid19 costs in relation to provider costs and the difficulty of care package reviews to achieve savings continue to be reviewed and are fully offset by the expected income.

Finance & Resources (£57,000 Underspend)

A projected underspend of £57k is now reported in relation to staff turnover across the service offset by additional costs within supplies and services. Additional Covid19 costs of £233k have been included and offset with the corresponding income including additional property works, lost rental income and the expected non-achievement of efficiency review savings.

Contribution from IJB (£486,000 Over recovery)

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

Summary: The projected outturn position, which highlights a potential overspend of £486,000, 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 will be ongoing in order to flag up early issues and take decisive action where possible.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31st August 2020 - £294,400 OVERSPEND

Housing Revenue Account (£228,300 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 (£57k), supplies and services (£33k) and a net under-recovery of income (£138k). The £33k overspend in supplies and services is in relation to void rent loss, impacted by covid-19. The income under-recovery of £138k is mainly in relation to projected rent arrears (£113k) and repair recharges to owner occupiers (£25k) and have also been driven by covid-19.

Housing Maintenance Team (£66,100 Overspend)

Projected overspend is driven by Sub Contractors (£149k). This is partially offset by a projected underspend in payroll costs (£83k) due to a high level of vacancies which is partially offset by corresponding forecast overspends in agency staff.

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Covid-19 is projected to impact significantly on the HRA, particularly in relation to an increased level of rent arrears. The variances will be reviewed during the course of the year and with mitigating actions taken by management where possible. There is the option to mitigate overspend using available HRA reserves, with discussions underway on how much could potentially be used.

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Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	153,860,500		153,860,500	49,800,543	56,833,197	(7,032,654)	(3,192,500)
Contribution to Integration Joint Board	51,919,000	0	51,919,000	20,643,495	25,509,882	(4,866,387)	0
Environment	31,714,700	40,000	31,754,700	10,355,120	10,023,836	331,284	(1,114,400)
Environment - Support	0	0	0	1,058,033	2,042,666	(984,633)	(3,079,900)
Chief Executives Office	59,500		59,500	(9,291)	38,666	(47,957)	(25,500)
Chief Executives Office - Support	0	0	0	1,213,847	1,276,106	(62,259)	(13,700)
Corp & Comm - Community Resources	13,115,700		13,115,700	2,853,173	3,012,560	(159,387)	123,300
Corp & Comm - Support		0	0	5,308,779	5,786,310	(477,531)	(328,800)
Other Expenditure & Income	1,808,000	(40,000)	1,768,000	431,500	298,809	132,691	148,000
Joint Boards	2,358,400	0	2,358,400	980,000	963,818	16,182	38,200
Contingency - Welfare	148,500		148,500	0	0	0	48,700
Health & Social Care Partnership	495,800		495,800	(252,500)	(290,471)	37,971	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	(2,607,061)	(2,752,904)	145,843	(294,400)
TOTAL	260,470,100	0	260,470,100	89,775,638	102,742,475	(12,966,837)	(2,082,000)

Summary of Operational Adjustments.

Capital Charges

Devolved School Management

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Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	152,699,400	434,600	153,134,000	67,228,094	66,008,323	1,219,771	(2,571,100)
Property Costs	17,041,800	17,100	17,058,900	8,620,258	6,659,248	1,961,010	(270,700)
Transport Costs	5,628,000	(4,400)	5,623,600	2,408,299	1,856,925	551,374	(93,100)
Supplies & Services	56,993,600	(213,400)	56,780,200	18,800,997	22,746,380	(3,945,383)	(5,682,900)
Third Party Payments	50,080,700	(4,700)	50,076,000	19,199,371	18,749,142	450,229	(6,787,100)
Transfer Payments	22,865,200	(2,272,900)	20,592,300	6,643,000	16,760,555	(10,117,555)	(11,623,600)
Support Services	15,356,500		15,356,500	24,291	(371)	24,662	
Other Expenditure	4,990,000		4,990,000			0	5,609,000
Depcn And Impairment Losses	18,973,100		18,973,100			0	
Financing Costs	4,554,000	0	4,554,000			0	
TOTAL EXPENDITURE	349,182,300	(2,043,700)	347,138,600	122,924,310	132,780,202	(9,855,892)	(21,419,500)
Income	(88,712,200)	2,043,700	(86,668,500)	(33,148,672)	(30,037,727)	(3,110,945)	19,337,500
TOTAL	260,470,100	0	260,470,100	89,775,638	102,742,475	(12,966,837)	(2,082,000)

Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	105,862,300	434,600	106,296,900	43,707,496	43,230,813	476,683	(2,051,700)
	Property Costs	11,839,600	17,100	11,856,700	6,444,957	4,880,295	1,564,662	-298,400
	Transport Costs	2,001,400	(4,400)	1,997,000	878,349	700,725	177,624	(21,200)
	Supplies & Services	33,774,500	(192,000)	33,582,500	7,658,676	7,543,371	115,305	228,100
	Third Party Payments	7,657,300	(4,700)	7,652,600	3,742,447	4,081,381	(338,934)	(2,199,300)
	Transfer Payments	848,900		848,900	271,914	522,846	(250,932)	-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		179,507,200	250,600	179,757,800	62,703,839	60,959,431	1,744,408	(4,953,000)
	Income	(25,646,700)	(250,600)	(25,897,300)	(12,903,296)	(4,126,234)	(8,777,062)	1,760,500
Education	TOTAL	153,860,500	0	153,860,500	49,800,543	56,833,197	(7,032,654)	(3,192,500)

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

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Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,477,600	8,000	9,485,600	(3,676,287)	2,291,751	(5,968,038)	(114,600)
	Primary Education	47,728,800	(34,000)	47,694,800	17,739,777	17,964,939	(225,162)	(625,600)
	Secondary Education	63,257,600	(14,900)	63,242,700	24,809,393	24,816,919	(7,526)	(473,400)
	Schools Other	3,407,700	30,400	3,438,100	1,293,828	1,121,356	172,472	69,500
	Special Education	7,282,200	25,400	7,307,600	2,472,318	2,427,690	44,628	(197,300)
	Psychological Service	888,600		888,600	366,457	354,406	12,051	20,400
	Transport (excl Spec Educ)	1,145,800	(13,000)	1,132,800	576,470	572,690	3,780	(4,800)
	Bursaries / Emas	0		0	0	170,430	(170,430)	0
	Provision for Clothing	227,700		227,700	13,182	140,800	(127,618)	0
	Administration & Support	10,288,700	(1,900)	10,286,800	1,402,309	1,681,095	(278,786)	142,000
	School Crossing Patrollers	0		0	(17,335)	28,540	(45,875)	0
	Catering	0		0	221,812	967,303	(745,491)	461,000
	Cleaning & Janitorial	1,683,000		1,683,000	1,769,974	1,531,284	238,690	(711,700)
	Culture & Leisure Services	8,472,800		8,472,800	2,828,645	2,763,994	64,651	(1,758,000)
Education	TOTAL	153,860,500	0	153,860,500	49,800,543	56,833,197	(7,032,654)	(3,192,500)

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

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Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	51,919,000	0	51,919,000	20,643,495	25,509,882	(4,866,387)	0
Contribution to Integration Joint Board	TOTAL	51,919,000	0	51,919,000	20,643,495	25,509,882	(4,866,387)	0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	51,919,000	0	51,919,000	20,643,495	25,509,882	(4,866,387)	0
Contribution to Integration Joint Board	TOTAL	51,919,000	0	51,919,000	20,643,495	25,509,882	(4,866,387)	0

Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	14,603,100		14,603,100	5,673,301	5,535,180	138,121	(290,700)
	Property Costs	2,592,000		2,592,000	867,698	814,392	53,306	7,500
	Transport Costs	3,191,800		3,191,800	1,329,917	1,059,525	270,392	(81,800)
	Supplies & Services	16,149,200	18,600	16,167,800	6,428,322	10,700,992	(4,272,670)	(829,900)
	Third Party Payments	826,100		826,100	114,217	318,681	(204,464)	(255,100)
	Transfer Payments	684,800	21,400	706,200	237,359	10,196,444	(9,959,085)	(10,133,900)
	Support Services	2,825,100		2,825,100	22,291	0	22,291	0
	Depcn And Impairment Losses	5,445,200		5,445,200	0	0	0	0
Total Expenditure		46,317,300	40,000	46,357,300	14,673,105	28,625,214	(13,952,109)	(11,583,900)
	Income	(14,602,600)		(14,602,600)	(4,317,985)	(16,923,359)	12,605,374	10,469,500
Environment	TOTAL	31,714,700	40,000	31,754,700	10,355,120	11,701,855	(1,346,735)	(1,114,400)

Summary of Operational Adjustments.

From Other Expenditure & Income - Nicotine Vaping Products 40,000

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,791,200		1,791,200	388,838	423,221	(34,383)	(80,700)
	Environment Accommodation	0		0	438,042	664,382	(226,340)	35,000
	Planning & Development	882,500		882,500	261,447	367,216	(105,769)	(260,600)
	Economic Development Summary	1,139,500		1,139,500	285,199	762,954	(477,755)	(400,000)
	Roads - Council	13,626,500		13,626,500	4,422,977	3,777,942	645,035	0
	Roads Contracting Unit	0		0	(17,194)	(84,523)	67,329	0
	Parks	89,200		89,200	(276,791)	(805,600)	528,809	173,300
	Cleansing & Recycling	1,657,200		1,657,200	138,537	332,377	(193,840)	(105,200)
	Waste Management	3,728,400		3,728,400	1,507,342	1,954,457	(447,115)	(352,400)
	Protective Services	1,115,200	40,000	1,155,200	383,982	297,598	86,384	(20,000)
	Transport	0		0	(99,061)	329,242	(428,303)	0
	Neighbourhood Services Mgmt	4,898,300		4,898,300	1,860,527	1,802,581	57,946	49,000
	Env Strat/ Op Management	184,700		184,700	98,523	101,211	(2,688)	(8,700)
	Non Operational Properties	260,400		260,400	66,309	33,266	33,043	25,000
	Other Housing	1,979,600		1,979,600	758,992	(69,292)	828,284	(158,900)
	Strategy - Bi Team	362,000		362,000	137,451	136,804	647	(10,200)
Environment	TOTAL	31,714,700	40,000	31,754,700	10,355,120	10,023,836	331,284	(1,114,400)

Summary of Operational Adjustments.

From Other Expenditure & Income - Nicotine Vaping Products 40,000

Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	1,986,400		1,986,400	771,715	612,359	159,356	(15,000)
	Property Costs	1,045,000		1,045,000	429,124	399,241	29,883	65,100
	Transport Costs	14,700		14,700	6,125	2,911	3,214	
	Supplies & Services	285,700		285,700	74,586	1,004,131	(929,545)	(2,910,000)
	Support Services	1,100		1,100	458		458	
	Depcn And Impairment Losses	238,200		238,200	0	0	0	0
Total Expenditure		3,571,100		3,571,100	1,282,008	2,018,642	(736,634)	(2,859,900)
	Income	(1,041,800)		(1,041,800)	(223,975)	24,024	(247,999)	(220,000)
Environment - Support	TOTAL	2,529,300	0	2,529,300	1,058,033	2,042,666	(984,633)	(3,079,900)

Summary of Operational Adjustments.

Capital Charges 0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	999,900		999,900	440,524	1,336,745	(896,221)	(3,100,000)
	Accommodation	1,321,700		1,321,700	431,916	413,011	18,905	80,100
	Property & Technical - Strategy	207,700		207,700	185,593	292,910	(107,317)	(60,000)
Environment - Support	TOTAL	2,529,300	0	2,529,300	1,058,033	2,042,666	(984,633)	(3,079,900)

Summary of Operational Adjustments.

Capital Charges 0

Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	22,600		22,600	8,790	9,115	(325)	(1,000)
	Transport Costs	3,000		3,000	1,250	866	384	(800)
	Supplies & Services	402,500		402,500	83,211	83,068	143	1,300
	Support Services	53,000		53,000	0	0	0	
	Depcn And Impairment Losses	4,500		4,500	0	0	0	0
Total Expenditure		485,600		485,600	93,251	93,049	202	(500)
	Income	(426,100)		(426,100)	(102,542)	(54,383)	(48,159)	(25,000)
Chief Executives Office	TOTAL	59,500	0	59,500	(9,291)	38,666	(47,957)	(25,500)

Summary of Operational Adjustments.

Capital Charges - Civic Licensing

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	51,500		51,500	77,500	77,504	(4)	0
	Licensing	8,000		8,000	(55,917)	(31,923)	(23,994)	(21,200)
	Licensing Board			0	(30,874)	(6,915)	(23,959)	(4,300)
Chief Executives Office	TOTAL	59,500	0	59,500	(9,291)	38,666	(47,957)	(25,500)

Summary of Operational Adjustments.

Capital Charges - Civic Licensing

Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,092,900		3,092,900	1,202,157	1,180,110	22,047	(14,800)
	Supplies & Services	119,100		119,100	43,106	100,826	(57,720)	(129,100)
	Third Party Payments	74,000		74,000	0	0	0	
	Transfer Payments	0		0			0	0
	Support Services	0		0			0	0
Total Expenditure		3,286,000		3,286,000	1,245,263	1,280,936	(35,673)	(143,900)
	Income	(376,000)	0	(376,000)	(31,416)	(4,830)	(26,586)	130,200
Chief Executives Office - Support	TOTAL	2,910,000	0	2,910,000	1,213,847	1,276,106	(62,259)	(13,700)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	418,000		418,000	162,522	166,801	(4,279)	(14,000)
	Accountancy & Directorate	1,449,800		1,449,800	619,398	617,500	1,898	(27,100)
	Legal Services	453,600		453,600	191,810	251,560	(59,750)	(23,000)
	Purchasing & Procurement	321,600		321,600	136,687	157,985	(21,298)	0
	Internal Audit	267,000		267,000	103,430	82,260	21,170	50,400
Chief Executives Office - Support	TOTAL	2,910,000	0	2,910,000	1,213,847	1,276,106	(62,259)	(13,700)

Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Employee Costs	4,674,500		4,674,500	1,815,187	1,872,784	(57,597)	10,100
	Property Costs	61,400		61,400	25,441	45,308	(19,867)	(36,400)
	Transport Costs	62,900		62,900	26,093	11,531	14,562	(9,900)
	Supplies & Services	1,232,100		1,232,100	403,919	550,672	(146,753)	(424,600)
	Third Party Payments	352,200		352,200	202,625	227,718	(25,093)	(57,900)
	Transfer Payments	19,925,300	(2,294,300)	17,631,000	5,658,751	5,721,959	(63,208)	(869,200)
	Support Services	3,736,500		3,736,500	0	1,870	(1,870)	0
	Depcn And Impairment Losses	188,100		188,100	0	0	0	0
Total Expenditure		30,233,000	(2,294,300)	27,938,700	8,132,016	8,431,842	(299,826)	(1,387,900)
	Income	(17,117,300)	2,294,300	(14,823,000)	(5,278,843)	(5,419,282)	140,439	1,511,200
Corp & Comm - Community Resources	TOTAL	13,115,700	0	13,115,700	2,853,173	3,012,560	(159,387)	123,300

Summary of Operational Adjustments.

Housing Benefit expenditure alignment
Housing benefit subsidy - Income alignment

(2,294,300)

2,294,300

0

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Community Resources	Community Learning & Dev	985,700		985,700	304,380	294,227	10,153	53,100
	Partnerships and Equalities	492,100		492,100	145,816	134,376	11,440	69,700
	Community Safety	1,488,600		1,488,600	537,692	540,832	(3,140)	12,400
	Registrars	208,400		208,400	12,504	38,505	(26,001)	(4,400)
	Grants	172,400		172,400	142,275	136,654	5,621	0
	Auchenback Resource Centre	30,700		30,700	12,792	18,241	(5,449)	0
	Strategic Insight & Comm.Mgmt.	45,600		45,600	38,415	226,232	(187,817)	5,300
	Members Expenses	520,600		520,600	202,075	195,058	7,017	6,300
	MART	1,026,100		1,026,100	324,321	324,523	(202)	(600)
	Directorate	114,400		114,400	112,776	112,390	386	1,000
	Business Support Team	278,100		278,100	98,125	96,638	1,487	11,100
	Housing Benefits	619,900		619,900	412,593	491,677	(79,084)	(32,200)
	Revenues - Benefits	986,100		986,100	243,608	169,715	73,893	44,200
	Council Tax/Ndr	4,334,700		4,334,700	190,885	154,609	36,276	(41,800)
	Cost Of Elections	134,400		134,400	10,816	12,938	(2,122)	(800)
	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	2,853,173	3,012,560	(159,387)	123,300

Summary of Operational Adjustments.

Housing Benefit expenditure alignment
Housing benefit subsidy - Income alignment

(2,294,300)

2,294,300

100

0

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Budgetary Control Statement
Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Employee Costs	8,198,200	317,200	8,515,400	3,311,209	3,278,460	32,749	(305,300)
	Property Costs	3,500		3,500	2,042		2,042	0
	Transport Costs	25,900		25,900	10,752	5,471	5,281	7,600
	Supplies & Services	3,822,300		3,822,300	2,630,868	2,794,380	(163,512)	(696,500)
	Third Party Payments	19,400		19,400	18,600	2,516	16,084	0
	Support Services	0		0			0	
	Depcn And Impairment Losses	3,544,200		3,544,200			0	0
Total Expenditure		15,613,500	317,200	15,930,700	5,973,471	6,080,827	(107,356)	(994,200)
	Income	(1,918,800)	(317,200)	(2,236,000)	(664,692)	(294,517)	(370,175)	665,400
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	5,308,779	5,786,310	(477,531)	(328,800)

Summary of Operational Adjustments.
Capital Charges

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Corp & Comm - Support	Revenues - General	759,100		759,100	277,766	254,176	23,590	30,600
	Digital services	8,457,300		8,457,300	2,790,906	3,315,479	(524,573)	(438,000)
	Strategy - Support	302,500		302,500	112,682	70,607	42,075	3,800
	Communications	383,800		383,800	177,361	202,916	(25,555)	7,300
	Printing	189,300		189,300	81,807	65,680	16,127	10,400
	Human Resources & Payroll	1,681,300		1,681,300	685,359	771,638	(86,279)	(18,200)
	Democratic Services	412,000		412,000	160,494	141,910	18,584	40,700
	Customer Services	977,300		977,300	440,648	453,062	(12,414)	24,200
	Core Corporate	0		0	323,408	282,467	40,941	0
	Insight	195,400		195,400	61,772	41,498	20,274	(22,200)
	Project Management Office	336,700		336,700	196,576	186,877	9,699	32,600
Corp & Comm - Support	TOTAL	13,694,700	0	13,694,700	5,308,779	5,786,310	(477,531)	(328,800)

Summary of Operational Adjustments.
Capital Charges

Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	1,739,000	(40,000)	1,699,000	431,500	298,809	132,691	148,000
	Support Services	69,000		69,000	0	0	0	0
Total Expenditure		1,808,000	(40,000)	1,768,000	431,500	298,809	132,691	148,000
	Income	0	0	0	0		0	
Other Expenditure & Income	TOTAL	1,808,000	(40,000)	1,768,000	431,500	298,809	132,691	148,000

Summary of Operational Adjustments:

To Environment - Nicotine Vaping Products (40,000)
(40,000)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	1,808,000	(40,000)	1,768,000	431,500	324,788	106,712	122,020
	Income	0	0	0	0	(25,979)	25,979	25,980
Other Expenditure & Income	TOTAL	1,808,000	(40,000)	1,768,000	431,500	298,809	132,691	148,000

Summary of Operational Adjustments:

To Environment - Nicotine Vaping Products (40,000)
(40,000)

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Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000		2,352,000	980,000	963,818	16,182	38,200
	Support Services	6,400		6,400	0	0	0	0
	Total Expenditure	2,358,400		2,358,400	980,000	963,818	16,182	38,200
Joint Boards	TOTAL	2,358,400	0	2,358,400	980,000	963,818	16,182	38,200

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTC (incl Concess Fares)	1,766,000		1,766,000	883,000	866,818	16,182	29,700
	Renfrewshire Valuation J/Brd	586,000		586,000	97,000	97,000	0	8,500
	Support Services	6,400		6,400	0	0	0	0
Joint Boards	TOTAL	2,358,400	0	2,358,400	980,000	963,818	16,182	38,200

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Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	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 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	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 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	23,024,500		23,024,500	8,944,998	8,652,692	292,306	62,000
	Property Costs	943,700		943,700	393,229	170,687	222,542	(5,000)
	Transport Costs	230,000		230,000	95,856	47,348	48,508	22,000
	Supplies & Services	1,880,500		1,880,500	466,917	4,185,614	(3,718,697)	(792,000)
	Third Party Payments	38,893,100		38,893,100	14,141,482	13,155,027	986,455	(4,313,000)
	Transfer Payments	39,600		39,600	16,517	8,810	7,707	(10,000)
	Support Services	2,354,100		2,354,100	0	(2,241)	2,241	0
	Depcn And Impairment Losses	1,101,800		1,101,800	0	0	0	0
	Total Expenditure	68,467,300		68,467,300	24,058,999	26,217,937	(2,158,938)	(5,036,000)
	Income	(10,920,100)		(10,920,100)	(3,668,004)	(998,526)	(2,669,478)	4,550,000
	Core funding from Integration Joint Board	(57,051,400)	0	(57,051,400)	(20,643,495)	(25,509,882)	4,866,387	486,000
Health & Social Care Partnership	TOTAL	495,800	0	495,800	(252,500)	(290,471)	37,971	0

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	9,696,600		9,696,600	3,235,365	2,459,492	775,873	351,000
	Adult Health - Intensive Services	9,755,600		9,755,600	3,760,502	5,851,296	(2,090,794)	(1,042,000)
	Adult Health-Localities Services							
	Older People	14,655,600		14,655,600	6,088,042	5,105,161	982,881	367,000
	Physical Disability	5,067,800		5,067,800	2,163,058	1,693,424	469,634	74,000
	Learning Disability	9,847,300		9,847,300	2,894,079	4,239,740	(1,345,661)	(124,000)
	Recovery Services-Mental Health	1,970,500		1,970,500	1,020,768	1,127,784	(107,016)	(169,000)
	Criminal Justice	9,100		9,100	(96,074)	(74,463)	(21,611)	0
	Finance & Resources	6,544,700		6,544,700	1,325,255	4,816,976	(3,491,721)	57,000
		57,547,200	0	57,547,200	20,390,995	25,219,410	(4,828,415)	(486,000)
	Core Funding from Integration Joint Board	(57,051,400)	0	(57,051,400)	(20,138,495)	(24,928,939)	4,790,444	486,000
Health & Social Care Partnership	TOTAL	495,800	0	495,800	252,500	290,471	(37,971)	0

Summary of operational adjustments

Capital Charges

Ring Fenced Grant - Criminal Justice

0

Budgetary Control Statement
 Period 05 / 2021 31 August 2020

Period End: 31 August 2020

Period 05 / 2021

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,568,000		4,568,000	1,793,241	1,636,810	156,431	35,300
	Property Costs	1,617,000		1,617,000	457,767	349,325	108,442	(3,500)
	Transport Costs	143,900		143,900	59,957	28,548	31,409	(9,000)
	Supplies & Services	2,632,200		2,632,200	1,011,392	696,422	314,970	(178,900)
	Third Party Payments			0			0	0
	Transfer Payments	330,600		330,600	26,959	11,687	15,272	0
	Support Services	1,022,700		1,022,700	1,542		1,542	0
	Depcn And Impairment Losses	4,554,000		4,554,000			0	0
Total Expenditure		14,868,400		14,868,400	3,350,858	2,722,792	628,066	(156,100)
	Income	(14,868,400)	0	(14,868,400)	(5,957,919)	(5,475,696)	(482,223)	(138,300)
Housing Revenue Account	TOTAL	0	0	0	(2,607,061)	(2,752,904)	145,843	(294,400)

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	(3,123,500)		(3,123,500)	1,068,111	1,098,829	(30,718)	(228,300)
	Hra - Client	3,123,500		3,123,500	(3,675,172)	(3,851,733)	176,561	(66,100)
Housing Revenue Account	TOTAL	0	0	0	(2,607,061)	(2,752,904)	145,843	(294,400)

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