

Business Operations and Partnerships Department

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Date: 17 February 2023

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TO: Councillors O O'Donnell (Chair); A Anderson (Vice Chair); D Devlin and K Pragnell.

CABINET

A meeting of the Cabinet will be held in the Council Chambers, East Renfrewshire Council Headquarters, Eastwood Park, Giffnock on **Thursday, 2 March 2023 at 10.00am.**

The agenda of business is as shown below.

Louise Pringle

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DIRECTOR OF BUSINESS OPERATIONS & PARTNERSHIPS

AGENDA

- 1. Report apologies for absence.**
- 2. Declarations of Interest.**
- 3. Estimated Revenue Budget Out-Turn 2022/23 – Report by Head of Accountancy (Chief Financial Officer) (copy attached, pages 3 - 44).**
- 4. General Fund Capital Programme – Report by Head of Accountancy (Chief Financial Officer) (copy attached, pages 45 - 66).**
- 5. Housing Capital Programme – Joint report by Head of Accountancy (Chief Financial Officer) and Director of Environment (copy attached, pages 67 - 72).**

This document can be explained to you in other languages and can be provided in alternative formats such as large print and Braille. For further information, please contact Customer First on 0141 577 3001 or email customerservices@eastrenfrewshire.gov.uk

A recording of the meeting will also be available following the meeting on the Council's YouTube Channel <https://www.youtube.com/user/eastrenfrewshire/videos>

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EAST RENFREWSHIRE COUNCILCABINET2 March 2023Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2022/23**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2022-23. The report provides details of expected year end variances for each department at period 9, based on the financial position as at 31 December, 2022 and subsequent assessment of pressures arising from COVID-19.

RECOMMENDATION

2. It is recommended that:
 - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
 - members note the forecast underlying General Fund operational underspend of £1.440m together with the HRA operational overspend of £123k.
 - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position
 - all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place.

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 9 against the Council's approved revenue budget for 2022-23, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2022-23 approved by the Council on 3 March 2022 has been adjusted for monitoring purposes as follows:-

	£'000
Budgeted net expenditure per 3 March 2022 report to Council	275,181
Capital Financing - Loans Charge Adjustment (Note 1)	(8,966)
Service Operational Capital Charge Adjustment (Note 2)	19,877
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(9,950)
Restated net expenditure	<u>276,142</u>
Additional General Revenue Grant (Note 4)	12,847
	<u><u>288,989</u></u>

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Note 1. The net expenditure agreed on 3 March 2022 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and the Accounting Code of Practice in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

Note 2. This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

Note 3. Ring Fenced Revenue Grant is a resource element within the 2022-23 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2022-23 Revenue Budget exercise. In compliance with LASAAC on the preparation of Local Authority Financial Accounts, designated Ring Fenced Grants should be reported as income within Service budgets that it is specific to and this adjustment adheres to reporting guidelines. This funding resource is noted in the adjustment funding schedule below.

Note 4. This is additional General Revenue Grant funding that has been received by the Council as a redetermination of the 2022-23 Local Government Finance Settlement and is noted in the adjustment funding schedule below.

Schedule of adjustment funding (Note 3 and Note 4)

Funding Source	Description	Service	£'000
Ring Fenced Rev Grant	Pupil Equity Fund	Education	1,326
Ring Fenced Rev Grant	1140 Hours Expansion	Education	7,998
Ring Fenced Rev Grant	Gaelic	Education	12
Ring Fenced Rev Grant	Criminal Justice	HSCP	614
		Note 3	9,950
General Revenue Grant	Free School Meals (P4&5)	Education	1,160
General Revenue Grant	Free School Meals -Holidays	Education	217
General Revenue Grant	Remov. of Core Curr. Charge	Education	182
General Revenue Grant	Instrument Music Tuition	Education	390
General Revenue Grant	Easter Study Support	Education	43
General Revenue Grant	Summer Holiday Provision	Education	118
General Revenue Grant	Discretionary Payments	BOP	455
General Revenue Grant	Social Care Invest & Trans.	HSCP	3,701
General Revenue Grant	SNCT Pay Award	Education	836
General Revenue Grant	Whole Family Wellbeing Fd.	HSCP	492
General Revenue Grant	Induction Funding	Education	2,619
General Revenue Grant	Pay Award (not fully funded)	Various	2,598
General Revenue Grant	Adult Disability Payment	HSCP	36
		Note 4	12,847

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 £557,500 has been added to reflect capital charging policies. This sum does not require to be funded.

BUDGET PERFORMANCE

5. As at 31 December 2022, the actual position against the phased budget shows a total net overspend of £306k, however this is largely due to timing variances. The estimated year end position reflects a favourable variance on net expenditure of £1.167m based on current information. For General Fund services the projected underspend is £1.290m. Council tax income is anticipated to be £150,000 higher than estimated, bringing the total projected underspend on General Fund services to £1.440m. It is anticipated that the forecast pandemic pressures of £5,528k will be covered by utilising COVID grant resources previously awarded to the Council. The projected operational outturn reflects the significant increased inflationary pressures arising within Utilities, Transport and PFI/PPP contracts. The projected operational outturn also includes the agreed pay award for local government employees, the latest information available in relation to teaching staff pay award and the additional income provided by the Scottish Government to partly fund these pay awards. Effective management action has been taken throughout the year to mitigate these expenditure pressures and recent savings due to strike action have also assisted in bringing the forecast outturn back within budget.

The estimated increase in Council Tax income of £150,000 reflects new property additions during the year off-set by appeals relating to previous financial years. The council tax income may change further at year-end depending on the level of bad debt provision included within the accounts, this will be determined as part of the year end accounting exercise and is dependent on the allocation of income to individual financial years.

The table below provides detail of each department's operational position as at 31 December.

Department	Period 09 Position £'000
Education	3,637
Contribution (to) IJB	(1,563)
Environment (Incl. O/Housing)	(890)
Environment – Support	(682)
Business Operations & Partnerships	(884)
Business Operations & P'ships - Support	(461)
Chief Executive's Office	(25)
Chief Executive's Office - Support	70
Other Expenditure & Income	209
Joint Boards	16
Corporate Contingency	0
HSCP	95
Housing Revenue Account	172
Total £ Variance	(306)
Total Budgeted Expenditure	189,215
% Variance	0.16%

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

Department	Forecasted Outturn			
	Period 03 £'000	Period 05 £'000	Period 07 £'000	Period 09 £'000
Education	(1,984)	(1,732)	(1,418)	84
Contribution (to) IJB	0	0	0	0
Environment (Incl. O/Housing)	(184)	(361)	(304)	(260)
Environment – Support	5	(10)	79	63
Business Operations & Partnerships	(56)	(174)	(345)	(352)
Business Operations & P'ships - Support	(91)	277	246	257
Chief Executive's Office	17	17	111	86
Chief Executive's Office - Support	(59)	(93)	(93)	(59)
Other Expenditure & Income	931	921	1,233	1,369
Joint Boards	20	20	20	20
Corporate Contingency	12	12	82	82
HSCP	0	0	0	0
Housing Revenue Account	(109)	(109)	(109)	(123)
Total £ Variance	(1,498)	(1,232)	(498)	1,167
Total Budgeted Expenditure	275,055	279,592	280,084	288,989
% Variance	(0.54%)	(0.44%)	(0.18%)	0.40%

Notable variances are as follows:-

i) Education

The current position at period 9 is an underspend of £3,637k and is mainly due to timing variances within Payroll costs (mainly due to pay award settlements) and Property Maintenance Charges, which are partly offset by real variances within Utilities, PFI/PPP/Hub contracts and Transport contracts. The year end forecast indicates an underspend of £84k as a result of reduced payroll costs mainly due to recent industrial action by teaching staff and projected underspends in devolved school management budgets which help to mitigate the inflationary pressures experienced by the department this year. There are also underspends forecast in relation to the Catering Service. These underspends offset the increased costs within Utilities, PFI/PPP/HUB contracts and Transport contracts due to inflationary pressures. Whilst the year-end forecast incorporates the latest information on the outstanding teachers pay offer, the final settlement of this claim and any further industrial action could significantly impact on the final outturn position for the department. Costs of £2,016k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

ii) Contribution to IJB

The current position at period 9 is an overspend of £1,563k and is due to timing variances arising from the phasing / profiling of funding arrangements. This is expected to be in line with budget at the year-end.

iii) Environment

The current position at period 9 is an overspend of £890k and consists of a number of offsetting favourable and adverse variances. In Economic Development, grant funded expenditure has been incurred but has not yet been offset by the corresponding grant income which is due. There are offsetting variances in Accommodation arising from delayed receipt and processing of invoices and internal recharges. In Transport, inflationary pressures, particularly with regards to fuel costs, are causing real overspends. The year-end forecast indicates an overspend of £260k, this includes the impact of the recently agreed pay award. In addition, the overspend is due to increased costs within Other Housing Temporary Accommodation, contract inflation within the Waste Management service and inflationary pressures being experienced within Transport. Planning and Building Warrant fees are expected to under-recover. Costs of £1,434k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

iv) Environment – Support

The current position at period 9 is an overspend of £682k. in the main this is due to timing variances arising from delayed processing of both staff and contractor charges to Capital. The year-end forecast indicates an underspend of £63k. Whilst this includes the impact of the agreed pay award, the service is carrying a number of vacancies to offset this. Costs of £75k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

v) Business Operations & Partnerships

The current position at period 9 is an overspend of £884k and is mainly due to timing variances arising from Housing Benefit spend and recovery of associated grant income. There are real variances within Housing Benefit spend and delayed implementation of a restructure within Community Safety and under-recovery of operational income. The year end forecast indicates an overspend of £352k which is mainly due to additional Housing benefit spend, delayed implementation of the Community Safety restructure and increased accommodation recharges due to utility inflationary pressures with offsetting payroll variances across several divisions. Costs of £1,721k which are a result of Covid, will be met from Covid grant reserve that do not affect the net budget or forecast.

vi) Business Operations & Partnerships – Support Services

The current position at period 9 is an overspend of £461k and is mainly due to timing variances arising from payments on ICT contracts and an overspend staff costs within the Human Resources section, the latter will be recovered from the Covid grant reserve. The year end forecast indicates an underspend of £257k which is mainly due to ICT contract savings and other offsetting payroll variances across several divisions. Costs of £254k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

vii) Chief Executive's Office

The current position at period 9 is an underspend of £45k and is due to staff vacancies within Internal Audit partly offset by lower Licensing income. The year end forecast indicates an underspend of £27k which is mainly due to an increase in interest earned on temporary investment balances together with staff vacancies, partly offset by redundancy costs and an increase in accommodation recharges due to utility inflationary pressures. Costs of £28k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

viii) Other Expenditure

The current position at period 9 is an underspend of £209k and is in the main a real variance within Pension Additional Allowances costs. The year end forecast indicates an underspend of £1,369k and mainly reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

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

The IJB expects the year end forecasted overspend of £688k, largely related to adult intensive services and mental health recovery services, will be met from the IJB reserves. Additional Covid related costs estimated at £3.1m will be met from the IJB covid grant reserve.

x) HRA

The current position at period 9 is an underspend of £172k and is mainly due to timing including variances arising from delayed receipt of subcontractors invoices. These are partially offset by the impact of two rent free weeks in December bringing in lower income against an equalised annual budget.

The year-end forecast indicates an overspend of £123k. This includes the impact of the pay award. In addition, an overspend in utility costs is projected given the current inflationary pressures being experienced. These overspends are partially offset by a favourable variance due to additional rental income being received from the use of HRA stock as Homeless Persons Units and additional new build stock acquired.

The estimated drawdown from the HRA reserve during the year has been reduced by £413k, with only the overspend of £123k being funded from reserves.

- 7** The Council's projected revenue out-turn position is reported as a net underspend of £1.440m, and assumes that £5,528k of General Fund COVID pressures will be met from the covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic and the significant inflationary pressures arising within Staff Costs (pay awards), Utilities, Transport and PFI/PPP contracts. Management action taken to address current year pressures is having a positive impact in reducing the Council's projected expenditure at year-end and this trend is expected to continue in line with experience in previous years. Departments should continue to closely monitor and manage their budget, ensure that spending up to budget levels does not take place.

RECOMMENDATIONS

8. It is recommended that:

- members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
- members note the forecast underlying General Fund operational underspend of £1.440m together with the HRA operational overspend of £123k.
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position
- all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place.

REPORT AUTHOR

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Report date 7th February 2023

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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BUDGET MONITORING REPORTS
PERIOD 9
as at 31 December 2022

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15 EDUCATION

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £84,200 UNDERSPEND

Pre Five Education (£103,300 underspend)

The underspend arises as a result of a forecast underspend in centrally based staff costs (£95k), reduced payroll costs as a result of recent industrial action by teaching staff (£22k), non domestic rates (£10k) and an underspend in devolved school management budgets (£48k). This underspend is partially offset by a forecast overspend on insurance excess costs (£13k) and also utility costs (£58k) as a result of inflation. The forecast for utility costs is based upon actual year to date costs plus prior year consumption for the remainder of the year at current prices and will continue to be reviewed throughout the year as more information becomes available.

Primary Education (£240,700 overspend)

The overspend relates to a number of variances including a forecast overspend on utility costs (£545k) and PFI/PPP contract costs (£133k) due to higher than budgeted inflationary uplifts. An overspend is also forecast on insurance costs (£37k), uplift of waste costs (£41k) and in relation to the write-off of school meals debt (£37k). This overspend is partially off set by an underspend in centrally managed staffing budgets (£51k), reduced payroll costs as a result of recent industrial action by teaching staff (£378k) and devolved school management budgets (£70k). An underspend is also forecast in relation to school meals expenditure due to recent school closures as a result of industrial action (£46k).

Secondary Education (£187,500 underspend)

The underspend arises as a result of an underspend in centrally managed staffing budgets (£111k), reduced payroll costs as a result of recent industrial action by teaching staff (£450k), and devolved school management budgets (£127k). An underspend is also projected in relation to the school meals service reflecting the reduction in uptake of meals earlier in the financial year and recent school closures due to industrial action (£341k). Similar to the Primary sector, overspends are projected in relation to utility costs (£384k), insurance costs (£57k), uplift of waste (£11k) and higher than budgeted costs in relation to PFI/PPP/HUB contracts (£372k).

Special Education (£261,500 overspend)

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£64k), insurance costs (£9k), utility costs (£11k), transport costs (£189k) and specialist equipment costs (£41k). This overspend is partially offset by reduced payroll costs as a result of recent industrial action by teaching staff (£33k), devolved school management budgets (£4k) and in payments to other agencies (£12k).

Schools Other (£218,900 underspend)

The underspend relates to additional turnover/ lower than budgeted oncosts, and the impact of recent industrial action forecast within the music service and modern apprentice vacancies which are not expected to be filled (£91k). An underspend is also forecast in relation to insurance premium costs (£64k), superannuation additional allowances (£52k) and in relation to ParentPay transaction fees following the introduction Free School Meals for Primary 4 and 5 and the removal of instrumental music tuition charges (£10k).

Transport (£76,900 overspend)

An overspend is forecast in relation to SPT costs (£32k) based on the latest information available and vehicle hire costs (£20k). An under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£25k).

Facilities Management (£389,900 underspend)

An underspend is forecast in relation to reduced net expenditure on the Catering service (£270k) due to additional turnover achieved and an underspend in supplies and services. In addition an underspend is forecast in relation to the cleaning and janitorial service mainly as a result of additional turnover (£119k).

Culture and Leisure Services (£412,300 overspend)

The overspend relates mainly to a forecast overspend on utility costs (£319k) as a result of inflation and also the estimated claim for loss of income arising as a result of the ongoing capital works at Eastwood High school (£82k). An overspend is also forecast in relation to insurance excess costs (£11k).

Other Services (£176,000 underspend)

The underspend relates to additional turnover forecast to be achieved within the quality improvement, administration, adult learning and psychological services teams and also the impact of recent industrial action (£176k) and an underspend in recruitment advertising (£30k). This is partially offset by a higher than budgeted direct accommodation recharge due to increased utility costs (£25k).

Summary: Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available, indicates an operational underspend of £84,200. The forecast incorporates the estimated impact of the recently agreed local government pay award and the latest information available in relation to the outstanding pay award claim for teaching staff and recent associated industrial action. Management action continues to be taken to avoid all non-essential expenditure. In addition to the operational variances outlined above the department will also incur estimated Covid costs of £2,016k during this financial year which will be met from the Covid grant reserve.

Overall the main variances forecast at Period 9 can be summarised as underspends in staffing (£1,458k) which includes reduced payroll costs as a result of recent industrial action by teaching staff, devolved school management budgets (£249k), and the catering service (including school meals) (£659k). This position is offset by overspends in relation to the increased costs of utilities (£1,317k), insurance (£63k), uplift of waste (£52k) and PFI/PPP/HUB contracts (£505k) as a result of higher than budgeted inflation, increased transport costs (£266k) and the cost of estimated loss of income arising from capital works (£82k).

The main movements from the previous forecast are a reduction in payroll costs mainly as a result of recent industrial action by teaching staff (£1,045k) and a projected underspend in devolved school management budgets (£249k) together with a reduction in the overspend forecast in relation to utilities (£184k). The outstanding pay claim for teaching staff and any further industrial action could significantly impact on the final outturn position.

CONTRIBUTION TO INTEGRATION JOINT BOARD

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 – Nil Variance

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

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

Summary:

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

ENVIRONMENT – NON SUPPORT**PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £259,400 OVERSPEND****Directorate & Management - Incl. Environment Strategy/Operational Mgt (£28,600 Overspend)**

Whilst payroll costs are projected to overspend (£150k), contributions from Spend to Save / Modernisation Funds (£85k) and external grant income (£45k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k).

Properties (Environment & Non-Operational) (£63,700 Underspend)

Rental income is expected to over-recover (£23k), whilst an underspend on Street Nameplates (£10k) is also projected. Additionally, spend on non-operational properties is projected to underspend (£30k).

Planning and Building Control – Incl. Strategy BI Team (£75,400 Overspend)

Whilst payroll costs are projected to overspend (£45k), a contribution from the Modernisation Fund (£30k) will partially offset this. An overspend on Consultancy expenditure is projected (£10k). Fee income is projected to under-recover (£50k) given reduced demand amidst the current economic climate.

Economic Development (£25,300 Underspend)

Additional grant income (£1.9m) in relation to Employability and the Local Authority Covid Economic Recovery Fund will offset grant related payroll costs, supplies & services and payments to other bodies. A small underspend across Supplies & Services is projected (£5k). Income from Property Rentals is expected to over-recover (£20k). Additionally, spend to reconfigure Greenlaw Business Centre into a covid safe working environment will be incurred, which will be offset with covid grant monies.

Roads (£75,300 Overspend)

Additional grant income (£560k) is expected to offset corresponding overspends in payroll and contractor costs. Expenditure on both Road Materials (£30k) and Transport costs are projected to overspend (£165k) given ongoing inflationary pressures. School Crossing Patroller costs are projected to underspend (£120k) given a high level of vacancies across the service. Income from Decriminalised Parking has yet to recover to pre-pandemic levels (£70k), with offsetting covid grant monies built in to offset.

Expenditure of £403k relating to pedestrian and cycle improvement works, including the A77 strategic cycle route, is included in the period 9 total and is fully covered by grant income provided by Strathclyde Partnership for Transport.

Neighbourhood Services (£103,900 Underspend)

An underspend in payroll costs is projected (£130k) given the high level of vacancies the service is carrying, albeit a number of agency staff are in post to offset. Insurance costs will partially offset this (£30k). Additional agency staff were required over the summer period to ensure continuity of service (£200k), although covid grant is available to offset this spend.

Parks (£25,400 Underspend)

Grounds maintenance charges are expected to over-recover (£70k). Utilities expenditure (£20k) and Transport costs (£30k) are projected to overspend given inflationary pressures.

Cleansing (£27,300 Underspend)

Net operational income (from Special Uplifts, Commercial Waste and Brown Bin Permits) is projected to under-recover (£25k) slightly.

Waste Management (£142,800 Overspend)

Contract inflation will result in overspends in relation to Waste Collection and Disposal (£140k), although some contract rates are subject to change.

Protective Services (£21,500 Overspend)

Whilst payroll costs are projected to overspend (£60k), this will be largely offset by both additional grant monies and internal recharge income (£40k).

Other Housing (£161,400 Overspend)

An overspend on temporary accommodation is projected (£180k) as the Council continues to refurbish properties and voids for short term stays which will be partially off-set by a recovery of income (£140k). Payroll costs are projected to overspend as a result of the pay award and temporary staff required to meet service requirements in response to sickness levels and staff turnover (£110k). Significant covid-related spend on Bed & Breakfast Accommodation and New Furnished Flats has been incurred.

Office Accommodation (£Nil)

Inflationary pressures will cause an overspend on utility costs (£250k), which are directly recharged to services across the Council.

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. Across the department there are a range of operational variances as noted above. The national pay award has been incorporated into the above figures and contributes towards the overall projected overspend. Whilst overspends are projected across all expenditure groupings, it's worth noting that these will mainly be offset by over-recoveries in income, both internally generated and from external grants and receipts. The projections include an assumption that £1.434m of covid related spend or lost income will be offset with covid funding. The variances noted will be closely monitored for the remainder of the year (with a particular focus on contract inflation and utility cost pressures) with mitigating actions taken by management where this is possible.

ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £62,800 UNDERSPEND

Property & Technical - Operations (£19,600 Underspend)

Whilst payroll costs are projected to underspend (£133k), this will be offset by a corresponding under-recovery in costs recharged to capital (£100k).

Property & Technical – Strategy (£43,200 Underspend)

The projected overspend in agency staff and consultancy spend (£325k) will be offset by increased recharges to Capital (£325k). An underspend on payroll costs is also projected (£40k).

Summary:

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. An underspend on payroll costs is projected, despite the pay award being higher than initial budget provision, due to the level of vacancies within the service. The projections include an assumption that £75k of covid related spend will be offset with covid funding.

BUSINESS OPERATIONS & PARTNERSHIPS

Probable Outturn Forecast as at 31st December 2022 - £352,300 Overspend

Communities and Community Planning - (£149,300 Underspend)

The underspend is mainly due to vacancies within these services, and there have been some minor property repair costs incurred.

Humanitarian Need / BOP Covid Recovery (no variance)

Funding of £330k was carried forward into the current financial year for Humanitarian projects and it is anticipated that this funding will be fully spent this year. Additional funding of £283k from LACER has been allocated to the Department and is fully committed. A further £1m of BOP Covid Recovery monies are committed for 22/23.

Community Safety (£247,000 Overspend)

The overspend is due to a combination of factors. Overtime is being incurred to provide cover for staff absences. The building security saving of £100k will not be achieved this year as a result of power supply issues at the depot and there is a delay in implementing the wardens saving of £90k. Parking income is expected to be under-recovered by £35k and there is a shortfall of £9k in the pay award.

Money Advice & Registrars (£48,300 Underspend)

The underspend is mainly due to payroll as a result of staff turnover and vacant hours.

Customer First (Non Support) – (£3,300 Underspend)

The overspend is mainly due to an increase in the direct recharge for accommodation offset by decrease in other supplies and services.

Directorate, Strategic Insight & Partnerships Management (£57,300 Underspend)

The variance is mainly due to slippage in filling posts.

Members Expenses, Grants, Elections and Democratic Representation & Management (£5,600 Underspend)

The variance is due to a combination of underspends on payroll and other miscellaneous supplies lines.

Democratic Services (Non Support) (£7,700 Underspend)

The variance is due to underspends on several miscellaneous supplies lines.

Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£344,700 Overspend)

The overspend is mainly due to an overspend on Housing Benefit of £133k where DWP funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country) coupled with a clawback of £165k for DHP income by the Scottish Government. The direct recharge for accommodation is expected to be higher by £12k due to higher energy bills and there is a £7k shortfall in the pay award.

Council Tax/Non Domestic Rates (£32,100 Overspend)

The overspend is mainly as a result of employing temporary staff to cover staff absences within the teams of £29k, statutory additions are expected to be under-recovered by £39k and there is a shortfall of £4k in the pay award. Admin funding of £40k for cost of living has been allocated to offset some of the increased costs.

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £1,721k of covid related spend will be covered by the covid reserve. The operational overspend of £352,300 is mainly due to increased Housing Benefit spend and delays in achieving Community Safety savings which are partly off-set by savings from vacancies across other divisions within the department.

BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES**Probable Outturn Forecast as at 31st December 2022 - £257,100 Underspend****Revenues General (£50,300 Underspend)**

The underspend is mainly due to vacancies within the service.

Strategy – Support and Insight (£28,600 Overspend)

The overspend is mainly due to lack of turnover, higher spending on supplies.

Digital Transformation – (£22,200 Overspend)

The overspend is mainly due to an increase in the direct recharge for accommodation as a result of higher energy costs and increased training costs.

IT (£267,500 Underspend)

The underspend is mainly due to contract savings of £311k and vacancies within the service coupled with a shortfall in the pay award of £24k and an increase in the direct recharge for accommodation as a result of higher energy costs.

Customer First Reception (£2,500 Overspend)

The overspend mainly relates to a £1k shortfall in the pay award and provision for absence cover.

Communications & Printing (£33,500 Underspend)

The underspend is mainly due to vacancies within the service and lower spending on supplies.

Human Resources & Payroll (£40,900 Overspend)

The overspend is mainly due a £16k shortfall in the pay award and an estimated £20k increase in accommodation costs as a result of higher energy costs. Increased staffing costs to cover for maternity and long term sickness absence are off-set by lower spending on supplies.

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £254k of covid related spend will be covered by the covid reserve. The operational underspend of £257,100 is mainly due to ICT contract savings. There are other offsetting variances in staffing and supplies across a number of divisions and there is a shortfall of £58k in the pay award for Support Services.

CHIEF EXECUTIVE'S – NON SUPPORT**PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £85,500 UNDERSPEND**

Temporary Loans Fund Interest income is projected to outturn over-recovered (£130k) due to an increased level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend (£23k) in Civic Licensing due to lower taxi licensing income and a projected overspend in the Licensing Board (£13k) due to lower liquor licence income. In addition, the External Audit Fee is projected to be increased above budget (£8k).

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 9 of £85,500 is due mainly to higher Temporary Loans Fund Interest. The projections include an assumption that £28k of covid related costs will be met from the covid grant reserve.

CHIEF EXECUTIVE'S OFFICE – SUPPORT

PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £58,600 OVERSPEND

The projected overspend of £58,600 is comprised of a number of variances:

Accountancy staff costs are projected to overspend due to a combination of redundancy costs (£118.2k) and a lower level of staff turnover (£33k) than what was allowed for in the budget. There is a projected overspend in the Chief Executive's Office (£12.8k) also due to less staff turnover. Supplies & Services in the Chief Executive's Office are projected to overspend (£2.5k) due to additional administrative costs. Legal Services Income is projected to under-recover (£23k) due to a lower level of demand than what was anticipated in the Estimates. The Office Accommodation direct recharge to the whole Department is projected to outturn above budget (£18.1k) due to increased energy costs.

Partly offsetting these adverse variances are projected underspends in Internal Audit (£93k), Procurement (£16k) and Legal Services (£28k) due to staff vacancies. In addition, Supplies and Services in Accountancy (12k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

Summary:

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 9 of £58,600 is due to redundancy costs in Accountancy and to lower than budgeted staff turnover in Accountancy and the Chief Executive's Office. In the Chief Executive's Office there are additional administrative costs and in Legal Services there is a projected under-recovery in income. The Office Accommodation recharge is projected to outturn above budget due to increased energy costs. Partly offsetting these adverse variances are vacant posts in Internal Audit, Procurement and Legal Services and an under spend in Accountancy Supplies and Services.

OTHER EXPENDITURE & INCOME**PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £1,368,700 UNDERSPEND****Restructuring Costs (£412,500 Underspend) & Other Services (£704,700 Underspend)**

It is expected that resources will not be fully utilised to meet restructure commitments and redeployment costs known at this time. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

Unallocated Overheads (£251,500 Underspend)

Forecast pension revised based on latest anticipated utilisation of funds.

Loan Debt (Nil Variance)

Loan debt expenditure is expected to be in line with budget at the end of the financial year.

Summary:

Period 9 figures are prepared on a probable outturn basis and reflect projected full year costs. The reported position of £1,368,700 will be monitored and adjusted as required.

HEALTH & SOCIAL CARE PARTNERSHIP
PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 – Nil Variance

Children & Families & Public Protection (£78,000 Overspend)

The HSCP continues to look after several unaccompanied asylum seeker children and the type of care provided means costs are currently within projected funding, this could change depending on the mix of future need. Care and transport cost pressures are partially offset by income and use of reserves (£78k) The overall position is net of support from our Covid-19 reserve and we are also projecting using Children's reserves to support the costs of a very complex care package.

Adult – Intensive Services (£790,000 Overspend)

The most significant cost pressure remains within Care at Home (both purchased and the in-house service) of (£635k), payroll and utility costs at Bonnyton House (£223k), with the telecare responders service projected to overspend (£256k); all predominately around staffing and agency as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within day services (£326k).

The pressures within the Care at Home service are significant, especially through the winter period and we have utilised all the flexibility we have in reserves and by identifying offsetting underspends within the service. The service is working to contain future costs.

Adult – Localities Services (£444,000 Underspend)

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

1. Older People – (£651k underspend) the projected underspend remains a result of current care commitments and staff turnover within teams. Within residential and nursing care we are still underspent by £1.8m. This is offset by an overspend in directly purchased community based care and direct payments of £1.2m.
2. Physical & Sensory Disability – (£1k underspend) whilst the service costs match budget, current care commitments are £44k overspend, and equipment and adaptations are £59k overspent, with staff turnover £105k offsetting these costs. It should be noted this position is after applying reserves funding and further costs may need to be funded if demand increases.
3. Learning Disability – (£208k overspend) the projected overspend is due to care commitments (£583k) and utility costs (£22k), including the full year impact from the increased number of people supported year on year. This is offset in part by staffing vacancies within day services and the new transitions team getting to full capacity (£387k).

Recovery Services – Mental Health & Addictions (£289,000 Overspend)

Current care commitments are causing some pressure within Mental Health services (£282k) in line with post pandemic demand in this area, we expect this pressure to continue into 2023/24.

Finance & Resources (£25,000 Underspend)

Overspends within payroll are offset by additional grant income, or income from reserves. Non recurring underspends in property costs relating to a vacant building (£10k) contribute to the reported underspend, alongside underspends within supplies (£10k) as discretionary spend is minimised wherever possible.

Contribution from IJB (£688,000 Contribution from Reserve)

This is the net contribution from the IJB reserves to reflect the projected overspend position.

Summary:

The projected outturn position, which highlights a potential overspend of £688k, will require a contribution from reserves, subject to the final outturn at the end of the financial year. This is indicative of continuing pressures within the HSCP budget.

The partnership continues to carry unachieved savings, from pre pandemic, of around £2.2m as the ability to achieve these savings has been impacted by capacity during the Covid-19 response. The HSCP Recovery and Renewal programme will support delivery of some savings. This is incredibly challenging in the current environment and we no longer have support for unachieved savings within the Scottish Government funding for Covid-19. The HSCP plan to meet this from reserves in the current year whilst we work towards recurring savings where possible.

All other additional Covid-19 costs continue to be reported to the Scottish Government as part of the HSCP Mobilisation Plan and are reflected in the reported position with the assumption of matching funding from our Covid-19 reserve.

The cost assumptions will continue to be revised and given the expected use of reserves in the current year there will little flexibility in 2023/24 to support any phasing in of new savings.

We will take corrective action where possible to minimise the projected overspend in year and have a moratorium against all non-essential spend in place.

HOUSING REVENUE ACCOUNT

PROBABLE OUTTURN FORECAST AS AT 31ST DECEMBER 2022 - £ 123,400 OVERSPEND

Housing Revenue Account (£58,300 Overspend)

There are projected overspends in payroll costs due to agency staff covering ongoing staff vacancies plus pay award (£188k). Energy bills are forecasted to increase based on current price rates (£39k). In the main the increased cost of supplies & services is a result of additional work on the new housing management system (£99k). These are offset by increased rental income due to additional HRA properties being used for homeless person user (£656k) and additional shop rental income (£20k). The additional rental income drives a drop in the contribution from reserves of £413k.

Housing Maintenance Team (£65,100 Overspend)

This is driven by a projected overspend in payroll costs (£12k) due to a high use of agency staff plus the impact of the pay award. An underspend in loan costs due to change in apportionment between HRA and HMT (£122k). Sub-contractor costs are still being impacted by high levels of inflation (£99k). The projected recovery of income from capital is now less than budgeted (£62k) and no additional revenue as no election set up was required in 22/23 (£10k).

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. Energy price increases which are outwith the HRA's control and current rates of interest and inflation have negatively impacted the HRA together with additional cost of the housing management system.

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Budgetary Control Statement
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	164,853,700	9,911,100	174,764,800	108,750,999	105,113,587	3,637,412	84,200
Contribution to Integration Joint Board	65,073,300	761,400	65,834,700	46,223,944	47,787,121	(1,563,177)	0
Environment	31,958,000	550,900	32,508,900	18,626,340	19,516,854	(890,514)	(259,400)
Environment - Support		0	0	933,588	1,615,760	(682,172)	62,800
Chief Executives Office	819,800	5,000	824,800	(6,242)	18,408	(24,650)	85,500
Chief Executives Office - Support		0	0	2,202,427	2,132,709	69,718	(58,600)
Business Operations & Partnerships	12,168,500	574,000	12,742,500	6,288,386	7,172,139	(883,753)	(352,300)
Business Ops & Partnership - Support		0	0	8,557,256	9,018,420	(461,164)	257,100
Other Expenditure & Income	3,024,400	(747,400)	2,277,000	776,700	567,569	209,131	1,368,700
Joint Boards	2,352,000		2,352,000	1,910,500	1,894,231	16,269	19,800
Contingency - Welfare	200,000	0	200,000	0	0	0	82,400
Health & Social Care Partnership	(56,500)	0	(56,500)	(460,500)	(555,497)	94,997	0
Service Resource Adjustment	(308,900)	87,200	(221,700)			0	0
Additional RSG Funding		0	0	0	0	0	0
Transfer from Capital Reserves		(2,238,000)	(2,238,000)			0	0
Housing Revenue Account	0	0	0	(4,588,270)	(4,759,926)	171,656	(123,400)
TOTAL	280,084,300	8,904,200	288,988,500	189,215,128	189,521,375	(306,247)	1,166,800

Summary of Operational Adjustments.

Capital Charges	3,651,500
Additional RSG - Induction Funding	2,618,700
Additional RSG - Pay Award	2,598,000
RSG HSCP Adult Disability Payment	36,000
Devolved School Management	0
	<u>8,904,200</u>

Budgetary Control Statement
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	176,284,300	7,110,600	183,394,900	138,991,946	132,313,081	6,678,865	(2,238,900)
Property Costs	18,917,900	104,400	19,022,300	13,475,479	11,513,617	1,961,862	(2,067,900)
Transport Costs	6,073,400	139,000	6,212,400	4,611,346	5,010,430	(399,084)	(1,017,400)
Supplies & Services	60,647,200	(487,800)	60,159,400	41,166,459	42,298,256	(1,131,797)	(2,399,000)
Third Party Payments	61,288,800	347,900	61,636,700	42,386,745	50,056,446	(7,669,701)	(7,092,700)
Transfer Payments	20,826,300	0	20,826,300	10,760,484	11,476,386	(715,902)	682,600
Support Services	13,313,100	302,400	13,615,500	68,325	0	68,325	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	16,225,000	3,651,500	19,876,500	0	0	0	0
Financing Costs	4,702,000	0	4,702,000			0	110,000
TOTAL EXPENDITURE	378,278,000	11,168,000	389,446,000	251,460,784	252,668,216	(1,207,432)	(14,023,300)
Income	(98,193,700)	(2,263,800)	(100,457,500)	(62,245,656)	(63,146,841)	901,185	15,190,100
TOTAL	280,084,300	8,904,200	288,988,500	189,215,128	189,521,375	(306,247)	1,166,800

Budgetary Control Statement
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	119,750,800	5,302,100	125,052,900	90,755,621	85,196,733	5,558,888	1,266,200
	Property Costs	12,681,000	104,400	12,785,400	9,653,354	8,663,149	990,205	(1,622,800)
	Transport Costs	2,240,400	6,100	2,246,500	1,679,071	1,795,535	(116,464)	(272,900)
	Supplies & Services	33,076,100	143,900	33,220,000	21,809,118	20,611,622	1,197,496	(77,500)
	Third Party Payments	10,604,200	347,900	10,952,100	7,734,456	9,221,021	(1,486,565)	(1,222,300)
	Transfer Payments	1,127,900		1,127,900	920,253	970,122	(49,869)	(329,500)
	Support Services	5,843,500	151,200	5,994,700	0	0	0	0
	Depcn And Impairment Losses	10,727,600	3,283,300	14,010,900	0	0	0	0
Total Expenditure		196,051,500	9,338,900	205,390,400	132,551,873	126,458,182	6,093,691	(2,258,800)
	Income	(31,197,800)	572,200	(30,625,600)	(23,800,874)	(21,344,595)	(2,456,279)	2,343,000
Education	TOTAL	164,853,700	9,911,100	174,764,800	108,750,999	105,113,587	3,637,412	84,200

Summary of Operational Adjustments:

RSG - Induction Funding	2,618,700
Transfer of Resource Misc Pay Award	747,400
Pay Award Teachers - Additional Resource	998,600
Pay Award - Additional resource ERCLT	346,200
Pay Award - Additional resource	1,763,600
Support Services - Pay Award Adjustment	151,200
Direct Recharge Adjustments	2,100
Capital Charges Accom Direct	226,900
Capital Charges IT Support	3,056,400

Devolved School Management

There have been operational adjustments between subjective headings in this reporting period in accordance with approved DSM scheme.

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9,911,100

Budgetary Control Statement
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,465,000	608,800	10,073,800	3,161,036	2,166,175	994,861	103,300
	Primary Education	53,673,100	1,821,800	55,494,900	38,231,616	36,146,831	2,084,785	(240,700)
	Secondary Education	67,670,400	2,744,300	70,414,700	48,648,851	45,460,212	3,188,639	187,500
	Schools Other	4,365,200	37,100	4,402,300	2,880,626	2,399,409	481,217	218,900
	Special Education	8,374,000	191,200	8,565,200	5,687,113	5,697,075	(9,962)	(261,500)
	Psychological Service	943,600	19,300	962,900	716,137	822,965	(106,828)	32,600
	Transport (excl Spec Educ)	1,238,000		1,238,000	927,692	1,060,887	(133,195)	(76,900)
	Bursaries / Emas	0		0	0	30,360	(30,360)	0
	Provision for Clothing	289,700		289,700	277,748	290,240	(12,492)	(4,300)
	Administration & Support	8,582,900	3,220,000	11,802,900	2,654,563	2,499,299	155,264	147,700
	School Crossing Patrollers	0	26,900	26,900	(16,511)	33,599	(50,110)	0
	Catering	0	299,600	299,600	(363,659)	(768,880)	405,221	270,000
	Cleaning & Janitorial	1,986,200	304,300	2,290,500	1,113,375	3,142,639	(2,029,264)	119,900
	Culture & Leisure Services	8,265,600	637,800	8,903,400	4,832,412	6,132,776	(1,300,364)	(412,300)
Education	TOTAL	164,853,700	9,911,100	174,764,800	108,750,999	105,113,587	3,637,412	84,200

Summary of Operational Adjustments:

RSG - Induction Funding	2,618,700
Transfer of Resource Misc Pay Award	747,400
Pay Award Teachers - Additional Resource	998,600
Pay Award - Additional resource ERCLT	346,200
Pay Award - Additional resource	1,763,600
Support Services - Pay Award Adjustment	151,200
Direct Recharge Adjustments	2,100
Capital Charges Accom Direct	226,900
Capital Charges IT Support	3,056,400

Devolved School Management

There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.

9,911,100

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Budgetary Control Statement
 Period 09 / 2223 31 Decmeber 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	65,073,300	761,400	65,834,700	46,223,944	47,787,121	(1,563,177)	0
Contribution to Integration Joint Board	TOTAL	65,073,300	761,400	65,834,700	46,223,944	47,787,121	(1,563,177)	0

Summary of operational adjustments	
Adult Disability Payment	36,000
Pay Award Additional Resource	725,400
	<u>761,400</u>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	65,073,300	761,400	65,834,700	46,223,944	47,787,121	(1,563,177)	0
Contribution to Integration Joint Board	TOTAL	65,073,300	761,400	65,834,700	46,223,944	47,787,121	(1,563,177)	0

Summary of operational adjustments	
Adult Disability Payment	36,000
Pay Award Additional Resource	725,400
	<u>761,400</u>

Budgetary Control Statement
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,711,000	550,900	17,261,900	11,596,462	11,721,157	(124,695)	(971,500)
	Property Costs	3,838,600	0	3,838,600	2,449,178	1,872,918	576,260	(315,500)
	Transport Costs	3,329,600	132,900	3,462,500	2,530,425	2,870,236	(339,811)	(716,300)
	Supplies & Services	15,421,300	67,300	15,488,600	10,405,924	10,891,791	(485,867)	(1,787,600)
	Third Party Payments	881,500		881,500	187,900	1,919,791	(1,731,891)	(1,614,800)
	Transfer Payments	716,600		716,600	467,325	757,506	(290,181)	(484,300)
	Support Services	2,469,500		2,469,500	68,325	0	68,325	0
	Depcn And Impairment Losses	4,939,900		4,939,900	0	0	0	0
Total Expenditure		48,308,000	751,100	49,059,100	27,705,539	30,033,399	(2,327,860)	(5,890,000)
	Income	(16,350,000)	(200,200)	(16,550,200)	(9,079,199)	(10,516,545)	1,437,346	5,630,600
Environment	TOTAL	31,958,000	550,900	32,508,900	18,626,340	19,516,854	(890,514)	(259,400)
	Summary of Operational Adjustments.							
	Roads Internal Recharges		(67,300)					
	Roads Recharge Increase		67,300					
	Transport Costs Recharge		132,900					
	Vehicle Maintenance Income		(132,900)					
	Pay Award - Additional Resource		550,900					
			<u>550,900</u>					

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	2,236,000	65,600	2,301,600	792,546	1,028,064	(235,518)	(18,200)
	Environment Accommodation	628,900	0	628,900	1,559,125	1,089,879	469,246	0
	Planning & Development	1,052,600	28,200	1,080,800	593,720	574,572	19,148	(64,100)
	Economic Development Summary	1,142,400		1,142,400	587,330	1,860,720	(1,273,390)	25,300
	Roads - Council	12,057,400	102,400	12,159,800	7,487,939	7,544,984	(57,045)	(75,300)
	Roads Contracting Unit	(11,500)		(11,500)	(61,323)	(56,534)	(4,789)	0
	Parks	776,700		776,700	(260,800)	(529,878)	269,078	25,400
	Cleansing & Recycling	345,000	146,500	491,500	(305,396)	(382,526)	77,130	27,300
	Waste Management	4,238,500		4,238,500	2,421,700	2,392,507	29,193	(142,800)
	Protective Services	1,132,100	26,800	1,158,900	715,176	608,653	106,523	(21,500)
	Transport	0		0	(130,852)	1,305	(132,157)	
	Neighbourhood Services Mgmt	5,410,000	137,300	5,547,300	3,786,297	3,713,840	72,457	103,900
	Env Strat/ Op Management	196,600	7,800	204,400	183,704	183,552	152	(10,400)
	Non Operational Properties	189,200	0	189,200	95,675	31,759	63,916	63,700
	Other Housing	2,192,100	22,400	2,214,500	902,981	1,164,088	(261,107)	(161,400)
	Strategy - Bi Team	372,000	13,900	385,900	258,518	291,869	(33,351)	(11,300)
Environment	TOTAL	31,958,000	550,900	32,508,900	18,626,340	19,516,854	(890,514)	(259,400)
	Summary of Operational Adjustments.							
	Roads Internal Recharges		(67,300)					
	Roads Recharge Increase		67,300					
	Transport Costs Recharge		132,900					
	Vehicle Maintenance Income		(132,900)					
	Pay Award - Additional Resource		550,900					
			<u>550,900</u>					

Budgetary Control Statement
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,203,600		2,203,600	1,510,788	1,501,450	9,338	(152,500)
	Property Costs	0		0	0	11,524	(11,524)	(10,000)
	Transport Costs	15,100		15,100	11,325	5,020	6,305	5,000
	Supplies & Services	294,500		294,500	137,700	275,705	(138,005)	(77,800)
	Support Services	0		0			0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		2,513,200		2,513,200	1,659,813	1,793,699	(133,886)	(235,300)
	Income	(1,114,200)		(1,114,200)	(726,225)	(177,939)	(548,286)	298,100
Environment - Support	TOTAL	1,399,000	0	1,399,000	933,588	1,615,760	(682,172)	62,800

Summary of Operational Adjustments.

0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	862,900		862,900	622,670	571,436	51,234	19,600
	Accommodation	0		0		5,164	(5,164)	0
	Property & Technical - Strategy	536,100		536,100	310,918	1,039,160	(728,242)	43,200
Environment - Support	TOTAL	1,399,000	0	1,399,000	933,588	1,615,760	(682,172)	62,800

Summary of Operational Adjustments.

0

Budgetary Control Statement
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	24,600		24,600	16,686	16,678	8	(1,800)
	Transport Costs	3,000		3,000	2,250	1,915	335	(300)
	Supplies & Services	503,600		503,600	170,122	176,327	(6,205)	(12,100)
	Support Services	569,000	5,000	574,000	0	0	0	0
	Depcn And Impairment Losses	0		0			0	0
Total Expenditure		1,100,200	5,000	1,105,200	189,058	194,920	(5,862)	(14,200)
	Income	(280,400)		(280,400)	(195,300)	(176,512)	(18,788)	99,700
Chief Executives Office	TOTAL	819,800	5,000	824,800	(6,242)	18,408	(24,650)	85,500

Summary of Operational Adjustments.
 Amendment Support Allocation

5,000
<u>5,000</u>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	224,000	5,000	229,000	162,022	162,022	0	122,000
	Corporate Management	554,000		554,000	0	0	0	0
	Licensing	38,800		38,800	(109,839)	(93,061)	(16,778)	(23,400)
	Licensing Board	3,000		3,000	(58,425)	(50,553)	(7,872)	(13,100)
Chief Executives Office	TOTAL	819,800	5,000	824,800	(6,242)	18,408	(24,650)	85,500

Summary of Operational Adjustments.
 Amendment Support Allocation

5,000
<u>5,000</u>

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,079,200		3,079,200	2,112,152	2,031,774	80,378	(5,600)
	Property Costs	0		0	0	0	0	0
	Transport Costs	0		0	0	0	0	0
	Supplies & Services	328,000		328,000	95,750	77,759	17,991	(29,900)
	Third Party Payments	77,700		77,700	77,700	78,587	(887)	(900)
	Transfer Payments	0		0			0	0
	Support Services	0		0			0	0
Total Expenditure		3,484,900		3,484,900	2,285,602	2,188,120	97,482	(36,400)
	Income	(467,700)		(467,700)	(83,175)	(55,411)	(27,764)	(22,200)
Chief Executives Office - Support	TOTAL	3,017,200	0	3,017,200	2,202,427	2,132,709	69,718	(58,600)

Summary of Operational Adjustments.

0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	444,300		444,300	292,409	298,155	(5,746)	(18,600)
	Accountancy & Directorate	1,490,000		1,490,000	1,038,563	1,045,504	(6,941)	(147,000)
	Legal Services	485,800		485,800	347,887	372,688	(24,801)	4,000
	Purchasing & Procurement	310,900		310,900	333,078	286,374	46,704	11,500
	Internal Audit	286,200		286,200	190,490	129,988	60,502	91,500
Chief Executives Office - Support	TOTAL	3,017,200	0	3,017,200	2,202,427	2,132,709	69,718	(58,600)

Summary of Operational Adjustments.

0

Budgetary Control Statement
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Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,271,900	215,700	6,487,600	4,450,007	4,667,285	(217,278)	(724,400)
	Property Costs	64,400		64,400	49,225	62,592	(13,367)	(34,000)
	Transport Costs	71,700		71,700	53,775	42,886	10,889	14,600
	Supplies & Services	3,130,900	23,300	3,154,200	938,550	1,388,116	(449,566)	(542,600)
	Third Party Payments	311,300		311,300	228,475	265,396	(36,921)	(307,700)
	Transfer Payments	18,611,600		18,611,600	9,294,650	9,667,338	(372,688)	1,522,400
	Support Services	1,314,400	30,200	1,344,600	0	0	0	0
	Depcn And Impairment Losses	0	368,200	368,200	0	0	0	0
Total Expenditure		29,776,200	637,400	30,413,600	15,014,682	16,093,613	(1,078,931)	(71,700)
	Income	(17,607,700)	(63,400)	(17,671,100)	(8,726,296)	(8,921,474)	195,178	(280,600)
Business Operations & Partnerships	TOTAL	12,168,500	574,000	12,742,500	6,288,386	7,172,139	(883,753)	(352,300)

Summary of Operational Adjustments

Capital Charges Accom Direct	183,100
Capital Charges IT Support	185,100
Direct Recharge Adjustments - Pay Award	23,300
Support Service Adjustment (Pay Award)	30,200
Pay Award Additional Resource	215,700
Increased Direct Recharge Income - Admin	(20,500)
Increased Direct Recharge Income - Cust First	(42,900)
	<u>574,000</u>

Budgetary Control Statement
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Period End: 31 December 2022

Period 09 / 2223

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	970,200	47,200	1,017,400	581,164	516,840	64,324	45,500
	Community Planning	356,000	17,600	373,600	176,921	475,883	(298,962)	103,800
	Community Safety	1,202,600	80,100	1,282,700	830,413	1,103,615	(273,202)	(247,000)
	Registrars & Customer First	396,200	78,900	475,100	800,728	754,185	46,543	26,100
	Grants	145,000		145,000	137,975	136,389	1,586	0
	Auchenback Resource Centre	30,700		30,700	23,025	24,075	(1,050)	0
	Strategic Insight & Comm.Mgmt.	6,700	38,600	45,300	69,419	44,208	25,211	38,800
	Members Expenses	551,800	42,900	594,700	409,550	382,822	26,728	25,100
	MART	959,800	68,000	1,027,800	567,020	518,472	48,548	25,500
	Directorate	100	7,000	7,100	209,895	158,016	51,879	18,500
	Business Support Team	0	26,200	26,200	422,458	462,816	(40,358)	(13,800)
	Housing Benefits	760,900	23,700	784,600	695,667	1,058,599	(362,932)	(309,000)
	Revenues - Benefits	811,900	45,900	857,800	455,830	498,416	(42,586)	(21,900)
	Council Tax/Ndr	4,784,600	65,700	4,850,300	355,946	477,105	(121,159)	(32,100)
	Cost Of Elections	227,500		227,500	185,725	213,785	(28,060)	(11,000)
	Democratic Representation & Management	964,500	32,200	996,700	366,650	346,913	19,737	(800)
Business Operations & Partnerships	TOTAL	12,168,500	574,000	12,742,500	6,288,386	7,172,139	(883,753)	(352,300)
	Summary of Operational Adjustments							
	Capital Charges Accom Direct		183,100					
	Capital Charges IT Support		185,100					
	Direct Recharge Adjustments - Pay Award		23,300					
	Support Service Adjustment (Pay Award)		30,200					
	Pay Award Additional Resource		215,700					
	Increased Direct Recharge Income - Admin		(20,500)					
	Increased Direct Recharge Income - Cust First		(42,900)					
			<u>574,000</u>					

Budgetary Control Statement
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Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	6,865,300	166,100	7,031,400	4,766,956	4,679,863	87,093	(199,900)
	Property Costs	3,500		3,500	2,875	312	2,563	2,500
	Transport Costs	17,400		17,400	12,975	4,764	8,211	9,400
	Supplies & Services	5,268,400	12,200	5,280,600	3,792,325	4,337,334	(545,009)	203,900
	Third Party Payments	26,000		26,000	26,000	28,716	(2,716)	(2,800)
	Support Services	0		0			0	
	Depcn And Impairment Losses	0	4,381,000	4,381,000	0	0	0	
Total Expenditure		12,180,600	4,559,300	16,739,900	8,601,131	9,050,989	(449,858)	13,100
	Income	(3,322,100)		(3,322,100)	(43,875)	(32,569)	(11,306)	244,000
Business Ops & Partnerships - Support	TOTAL	8,858,500	4,559,300	13,417,800	8,557,256	9,018,420	(461,164)	257,100

Summary of Operational Adjustments.
 Capital charges IT
 Pay Award Additional Resource
 Direct Recharge Adjustments - Pay Award

4,381,000
 166,100
 12,200
4,559,300

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	618,500	18,000	636,500	274,055	271,861	2,194	50,300
	Digital services	4,304,700	4,451,200	8,755,900	5,324,466	5,819,017	(494,551)	267,500
	Strategy - Support	357,800	7,600	365,400	205,695	194,408	11,287	(12,300)
	Communications	421,900	11,200	433,100	313,447	301,387	12,060	18,000
	Printing	159,000	2,200	161,200	116,099	92,467	23,632	15,500
	Human Resources & Payroll	2,127,500	50,400	2,177,900	1,341,902	1,424,134	(82,232)	(40,900)
	Customer Services	60,100	2,700	62,800	39,148	32,426	6,722	(2,500)
	Core Corporate	99,700	2,900	102,600	449,162	341,602	107,560	(11,100)
	Insight	272,800	4,200	277,000	155,477	219,204	(63,727)	(16,300)
	Project Management Office	436,500	8,900	445,400	337,805	321,914	15,891	(11,100)
Business Ops & Partnerships - Support	TOTAL	8,858,500	4,559,300	13,417,800	8,557,256	9,018,420	(461,164)	257,100

Summary of Operational Adjustments.
 Pay Award Adjustments
 Capital charges IT
 Pay Award Additional Resource
 Direct Recharge Adjustments - Pay Award

4,381,000
 166,100
 12,200
4,559,300

Budgetary Control Statement
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,937,200	(747,400)	2,189,800	776,700	597,625	179,075	1,304,200
	Support Services	87,200		87,200		0	0	0
Total Expenditure		3,024,400	(747,400)	2,277,000	776,700	597,625	179,075	1,304,200
	Income	0	0	0		(30,056)	30,056	64,500
Other Expenditure & Income	TOTAL	3,024,400	(747,400)	2,277,000	776,700	567,569	209,131	1,368,700

Summary of Operational Adjustments:

Transfer of Resource Pay Award	<u>(747,400)</u>
	<u><u>(747,400)</u></u>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	3,024,400	(747,400)	2,277,000	776,700	597,625	179,075	1,304,200
	Income	0	0	0		(30,056)	30,056	64,500
Other Expenditure & Income	TOTAL	3,024,400	(747,400)	2,277,000	776,700	567,569	209,131	1,368,700

Summary of Operational Adjustments:

Transfer of Resource Pay Award	<u>(747,400)</u>
	<u><u>(747,400)</u></u>

Budgetary Control Statement
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000	0	2,352,000	1,910,500	1,894,231	16,269	19,800
	Support Services	0		0			0	
Total Expenditure		2,352,000		2,352,000	1,910,500	1,894,231	16,269	19,800
Joint Boards	TOTAL	2,352,000	0	2,352,000	1,910,500	1,894,231	16,269	19,800

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,324,500	1,313,787	10,713	14,200
	Renfrewshire Valuation J/Brd	586,000	0	586,000	586,000	580,444	5,556	5,600
	Support Services			0			0	
Joint Boards	TOTAL	2,352,000	0	2,352,000	1,910,500	1,894,231	16,269	19,800

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Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	82,400
Total Expenditure		200,000		200,000	0	0	0	82,400
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	82,400

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	82,400
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	82,400

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Period 09 / 2223

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,806,700	1,095,800	29,702,500	20,404,164	19,166,457	1,237,707	(1,249,000)
	Property Costs	826,500		826,500	641,022	301,646	339,376	(67,000)
	Transport Costs	277,100		277,100	207,825	201,246	6,579	(58,000)
	Supplies & Services	2,523,300		2,523,300	1,275,070	2,364,060	(1,088,990)	(1,264,000)
	Third Party Payments	47,139,800		47,139,800	32,221,714	36,648,704	(4,426,990)	(3,964,000)
	Transfer Payments	39,600		39,600	29,731	47,530	(17,799)	(20,000)
	Support Services	2,474,700		2,474,700			0	
	Depcn And Impairment Losses	557,500		557,500			0	
Total Expenditure		82,445,200	1,095,800	83,541,000	54,779,526	58,729,643	(3,950,117)	(6,622,000)
	Income	(12,062,900)	(238,900)	(12,301,800)	(9,016,082)	(11,498,019)	2,481,937	5,934,000
Core funding from	Integration Joint Board	(70,438,800)	(856,900)	(71,295,700)	(46,223,944)	(47,787,121)	1,563,177	688,000
Health & Social Care Partnership	TOTAL	(56,500)	0	(56,500)	(460,500)	(555,497)	94,997	0

Summary of operational adjustments	
RSG -Adult Disability Payment	36,000
Pay Award Additional Resource	725,400
Offset Additional Core Funding IJB	(761,400)
	<u>0</u>

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,765,100	85,500	10,850,600	6,677,889	7,974,728	(1,296,839)	(78,000)
	Adult Health - Intensive Services	15,030,800	31,500	15,062,300	9,810,398	12,705,683	(2,895,285)	(790,000)
	Adult Health-Localities Services	0		0			0	
	Older People	18,514,500	702,000	19,216,500	13,495,740	13,439,346	56,394	651,000
	Physical Disability	6,008,000	20,800	6,028,800	4,016,892	4,684,505	(667,613)	1,000
	Learning Disability	13,379,400	(6,700)	13,372,700	7,747,597	11,248,090	(3,500,493)	(208,000)
	Recovery Services-Mental Health	2,194,700	19,500	2,214,200	1,136,244	2,331,057	(1,194,813)	(289,000)
	Criminal Justice	29,400		29,400	(92,795)	(31,172)	(61,623)	0
	Finance & Resources	4,460,400	4,300	4,464,700	2,971,479	(5,120,613)	8,092,092	25,000
		70,382,300	856,900	71,239,200	45,763,444	47,231,624	(1,468,180)	(688,000)
	Core Funding from Integration Joint Board	(70,438,800)	(856,900)	(71,295,700)	(46,223,944)	(47,787,121)	1,563,177	688,000
Health & Social Care Partnership	TOTAL	(56,500)	0	(56,500)	(460,500)	(555,497)	94,997	0

Summary of operational adjustments	
RSG Adult Disability Payment	36,000
Pay Award Additional Resource	725,400
Offset Additional Core Funding IJB	(761,400)
	<u>0</u>

Department	Subjective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,919,300		4,919,300	3,379,110	3,331,684	47,426	(200,400)
	Property Costs	1,507,400		1,507,400	679,825	601,476	78,349	(21,100)
	Transport Costs	151,600		151,600	113,700	88,828	24,872	1,100
	Supplies & Services	2,854,800		2,854,800	1,765,200	1,577,917	187,283	(198,000)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	48,525	33,890	14,635	(6,000)
	Support Services	863,700		863,700	0	0	0	0
	Depcn And Impairment Losses	4,702,000		4,702,000	0	0	0	110,000
Total Expenditure		15,329,400		15,329,400	5,986,360	5,633,795	352,565	(314,400)
	Income	(15,329,400)		(15,329,400)	(10,574,630)	(10,393,721)	(180,909)	191,000
Housing Revenue Account	TOTAL	0	0	0	(4,588,270)	(4,759,926)	171,656	(123,400)

Summary of operational adjustments

0

Department	Objective Name	Approved Budget Per 07	Operational Adjustments	Revised Estimate Per 09	Budget Estimate to Date - Per 09	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	3,506,100		3,506,100	2,148,088	1,810,110	337,978	(58,300)
	Hra - Client	(3,506,100)		(3,506,100)	(6,736,358)	(6,570,036)	(166,322)	(65,100)
Housing Revenue Account	TOTAL	0	0	0	(4,588,270)	(4,759,926)	171,656	(123,400)

Summary of operational adjustments

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EAST RENFREWSHIRE COUNCILCabinet2 March 2023Report by the Chief Financial OfficerGENERAL FUND CAPITAL PROGRAMME**PURPOSE OF REPORT**

1. The purpose of this report is to monitor both income and expenditure as at 31 December 2022 against the approved General Fund Capital Programme and to recommend adjustments where possible.

RECOMMENDATIONS

2. The Cabinet is asked to recommend that Council:-
 - note and approve the movements within the 2022/23 programme; and
 - note the shortfall of £272,000 and that this will be managed and reported within the final accounts for the year.

BACKGROUND

3. The General Fund Capital Programme for 2022-2032 was approved by Council on 3 March 2022.
4. Movements on the 2021/22 programme were approved by Cabinet on 10 March 2022, including a number of changes not reflected in the 10 year programme.
5. Further movements in project phasings across the 10 year programme and movements within the 2022/23 programme were approved by Cabinet on 1 September 2022 and 1 December 2022.
6. This report updates project costs and phasings based on progress to date and anticipated to 31 March 2023.
7. As highlighted in previous reports, in general, construction costs are rising faster than general inflation due to shortages of materials and labour and to bidders factoring in additional risk in their pricing. Across Scotland, many authorities are reporting costs increases of 20% to 50% on some projects.
8. Consequently, we are constantly monitoring project expenditure so that additional cost pressures on key projects can be covered by deferring or reducing other projects to compensate. Where we have general provision for regular capital expenditure (such as on ICT, Roads, or Schools Major Works) officers are expected to prioritise spend on such schemes to remain within the budgeted level. It is recognised that this may mean that fewer such schemes will progress in year.

CURRENT POSITION

9.	Total anticipated expenditure (Appendix A)	£32.435m
	Total anticipated resources (Appendix B)	<u>£32.163m</u>
	Shortfall	<u>£ 0.272m</u>

Some inflationary costs for new and not yet tendered projects were built into the 10 year programme however some tender returns are still significantly over original estimates. Officers will seek to minimise that through value engineering and design changes, however where approved, additional costs will be managed within existing resources wherever possible with transfers of funding made from other projects identified for deferment or assessed as lower priority.

Project lines that sit as a general fund or provision haven't been increased and officers will seek to prioritise projects within these limits.

INCOME MOVEMENTS

10. The main income movements are as follows: -

- **Borrowing**
Borrowing in the current financial year has been reduced by £9.100m due to timing variances in expenditure and other adjustments noted below.
- **General Capital Grant**
Based on the most recent Scottish Government award letter issued during December 2022 the level of general capital grant available to support the programme is £5.963m. This is an increase of £612,000 above the previously level reported to Cabinet.
- **Free School Meals Expansion**
Grant income of £538,000 awarded by the Scottish Government to support the expansion of free school meals within primary schools has been added to the programme.
- **Place Based Investment Programme**
As reported to Cabinet on 13th October, 2022 the Council has been awarded a grant of £551,000 for 2022/23 by the Scottish Government as part of the placed based investment programme. Anticipated grant drawdown of £315,000 to support expenditure in the current year has been added to the programme, with the balance to be utilised during 2023/24.

EXPENDITURE MOVEMENTS

11. The estimated expenditure has reduced by £7.810m below the level reported to Cabinet on 1 December 2022. The main expenditure movements are as follows:-

Property Schools

- **Neilston Learning Campus**
The contract has been awarded and work is now in progress. The estimated expenditure reflects the revised payment plan agreed with the successful contractor and is dependent on satisfactory progress of the works. Estimated expenditure during the year has been reduced by £2.280m. The project remains on track for delivery during the 3rd quarter of 2023.
- **St Mark's PS Car Park**
The tenders returned for this project exceeded the approved budget and have now time expired. The project will be reviewed with the aim of retendering and the main works are now scheduled for 2023/24. Expenditure in the year has been reduced by £266,000.
- **Mearns Castle High School Sports Facility**
The costs associated with this project have increased by £116,000 which will be funded by a transfer of surplus budget provision, £52,000 from the Security (CCTV) Expansion project and £64,000 from the Maidenhill Primary School project. These transfers were included in the 10 year programme approved by Council 1 March 2023.
- **Improved Learning/Isobel Mair External Classroom**
As previously reported to Cabinet, 1 December 2022, tenders returned for the Isobel Mair project exceeded the approved budget. The 2022/23 Improved Learning provision of £200,000 has been transferred to support the expenditure on the Isobel Mair project, which will now be retendered with the main works rescheduled to 2023/24. Again this transfer was included in the 10 year programme approved by Council 1 March 2023.
- **Free School Meal Expansion**
Following the award of Scottish Government grant a total provision of £538,00 has been added to the programme with planned expenditure in the current year included at £400,000.

Property, Culture & Leisure

- **Eastwood Park Leisure**
This project was placed on hold at the meeting of Council on 26th October 2022. Expenditure in the year has been reduced by £400,000. Planned expenditure during the year represents initial design work and fees associated with the scheme.
- **Eastwood HS Sports Centre Changing Rooms/Disabled Toilets**
As reported to Cabinet, 23 February 2023, the total cost of this project has increased by £250,000. This cost increase was partly off-set by budget transfers from two projects, £25,000 from the ERCLT General Building Improvement Fund project and £50,000 from Schools Major Maintenance Provisional Sums. The remaining increase of £175,000 was approved by the Head of Accountancy/Chief Financial Officer under delegated powers and can be funded in full by the general capital grant increase outlined in paragraph 10 above. Expenditure in the current year remains unchanged.

Property Other

- Crookfur Pavilion Changing Upgrade & Overlee Pavilion Changing**
Both these projects were progressed as part of a wider programme of works including the Early Learning and Childcare expansion project with the total value exceeding £28m. Both projects are now complete and the process to agree the final payments on the total project is being progressed. Expenditure in the current year has been reduced by £95,000 for the Crookfur project and £208,000 for the Overlee project.
- Property Maintenance**
In the main the movement on this project relates to ventilation works within schools. As reported to Cabinet 1 December 2022 a number of schemes were placed on hold while the project approach was reassessed and, where appropriate, the work would be targeted at specific rooms within schools as opposed to replacing the whole ventilation system. Following clarification of the intrusive nature of the work required management have decided to reschedule further works around the school term. As a consequence of this decision expenditure in the year has been reduced by £1.000m. In addition use of provisional sums, i.e. funds transferred to priority projects as they arise during the year, anticipated before the financial year-end has been reduced has been reduced by £317,000.
- Capelrig House Upgrade**
As reported to Cabinet 1 December 2022, the tenders returned exceeded the approved budget and the scheme is subject to review. The project remains at design stage, expenditure in the current year will be limited to initial development fees and has been reduced by £200,000. This project is the subject of a separate Cabinet report.

Open Spaces

- Regeneration Projects Provisional Sums**
This provision was held back with a view to supporting the works at Cowan Park. Following clarification of the work involved, contract costs and additional funding identified from revenue sources only £28,000 was required to support these works. The balance of the provision remains available to support regeneration projects during 2023/24. Expenditure in the year has been reduced by £152,000 (£180,000 net of £28,000 transfer).
- Parks, Cemeteries & Pitch Improvements**
Similar to above, a provision was held back to support works on the Rouken Glen Park Toilet Upgrade but was not required and will now be utilised for parks related works during 2023/24. Expenditure in the year has been reduced by £100,000.
- Artificial Pitch Replacements**
Two pitches were replaced this year at Mearns Castle high school and Isobel Mair. This is a rolling replacement programme and the provision for 2023/24 within the 10 year capital programme approved by Council 1 March 2023 reduces the annual provision to £400,000 per annum. Expenditure in the current year has been reduced by £200,000 and this sum remains available to support further works scheduled for 2023/24.

- **Placed Based Investment Programme**
Following the Scottish Government grant award, a total provision of £551,000 has been added to the programme. Expenditure in the current year has been included at £315,000.

Roads

- **Levern Valley Accessibility Project**
This project involves the acquisition of various land sites. Only one is expected to conclude before the financial year end. Expenditure in the year has been reduced by £500,000.

Council Wide ICT

- **IT Infrastructure Projects and General Provision**
These projects were the subject of a review and reprioritisation across the current and future financial years and, together with some relatively minor savings on other IT related projects, identified savings of £1.000m. The savings and rescheduling of the annual provisions were included in the 10 year capital programme approved by Council, 1 March 2023. Work on a number of IT initiatives originally scheduled for 2022/23 will continue into 2023/24 and expenditure in the year has been reduced by a further £300,000.
- **Electronic Document Records Management**
This project has been deferred following a management decision to extend the existing software solution for a further year. Expenditure in the year has been reduced by £104,000.
- **The Digital Workplace**
This project supports the Way We Work initiative and will continue into the next year. Expenditure in the year has been reduced by £236,000.
- **Core Corporate Finance, Payroll & HR**
While both the corporate Finance and Payroll/HR systems are now live further work is being planned to develop links with other Council systems, either existing solutions or new solutions being developed. These further works will not be implemented this year and expenditure has been reduced by £125,000.
- **Education Computer Equipment**
This provision is used to fund a rolling replacement of IT equipment within schools. Expenditure on this project for this year has increased by £157,000 and will be funded by a corresponding reduction in the 2023/24 expenditure.
- **Education CCTV**
The Council's previous supplier of CCTV equipment is now out of contract and a procurement process is in place to secure a new contractor. Expenditure in the current year has been reduced by £100,000.

- Full Fibre Digital Transformation
This project involves the replacement of the wide area network at most Council locations including schools. Further implementation works are dependent on route approvals. The project remains in progress with the main implementation works scheduled for 2023/24. Expenditure in the year has been reduced by £1.392m

COMMENT

12. The projected shortfall of £272,000 represents 0.84% of the resources available and is within manageable limits.

PARTNERSHIP WORKING

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

RECOMMENDATIONS

14. The Cabinet is asked to recommend that Council:-
- note and approve the movements within the programme; and
 - note the shortfall of £272,000 and that this will be managed and reported within the final accounts for the year.

Further information is available from Paul Parsons, Principal Accountant – Capital, telephone 07741 701 451.

Margaret McCrossan
Head of Accountancy Services (Chief Financial Officer)
MMcC/PP
16 February, 2023

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2022/2023

	ANNUAL COSTS £'000			TOTAL COST £'000		
	CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22	<i>SPENT PRIOR TO 31.03.22</i>	<i>PREVIOUS TOTAL COST</i>	<i>REVISED TOTAL COST</i>
Property - Schools	16,046	13,750	6,357	45,350	84,034	84,548
Property - Culture & Leisure	2,352	1,906	884	5,937	68,980	71,794
Property - Other	5,012	2,985	1,854	15,681	44,878	44,783
Open Spaces	4,674	4,428	3,371	4,485	13,225	10,948
Roads	5,863	5,298	3,159	12,388	38,088	38,088
Corporate Wide - ICT	5,430	3,199	1,738	9,327	18,495	17,020
Fleet	868	869	542	47	1,787	1,787
TOTAL	40,245	32,435	17,905	93,215	269,487	268,968

GENERAL FUND CAPITAL PROGRAMME

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2022/2023

Property - Schools

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
Grouped	Schools Major Maintenance	1,041	1,041	850	See Annex 1- £50k transferred to Eastwood HS Sports Ctr Changing Rooms/Disabled Facilities	109	1,514	1,464
800050031	Maidenhill Primary School	75	75	15	Complete - payments outstanding. £64k transferred to Mearns Castle HS Sports Facility. Further £350k transferred to Isobel Mair and £293k to Crookfur PS	14,168	15,050	14,343
800050033	St Cadoc'S Ps Remodelling To Provide Pre-Five Provision For 3 & 4 Years Olds	4	0	0	Complete	870	874	870
800050030	Kirkhill PS - Rewire	1	1	1	Deferred - £122k transferred to Isobel Mair External Classrooms	368	491	369
Grouped	Early Learning & Childcare - Expansion to 1,140 hours	800	760	163	Retention	25,707	26,713	26,713
N/a	Early Years - Crookfur/Fairweather/Overlee Masterplanning	0	0	0	No longer required	0	0	0
800050039	St Ninian's HS Additional Temp Accomodation	105	105	47	Complete - payments outstanding	2,078	2,183	2,183
800050057	Neilston Learning Campus	11,716	9,436	3,755	Work in progress	1,686	30,000	30,000
800050038	St Mark's Car Park	316	50	8	Demolition works complete. Main Works - to be retendered and scheduled for 2023/24	104	420	420
800050063	Uplawmoor PS Upgrade	91	91	80	Complete - payments outstanding	9	100	100

GENERAL FUND CAPITAL PROGRAMME

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2022/2023

Property - Schools

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
800050064	Crookfur PS Extension	100	100	24	Tender returned over budget. Alternative options being considered. Increase of £293k transferred from Maidenhill PS project	25	2,638	2,931
800050058	MCHS Sports Facility	1,500	1,616	1,410	Work in progress - £52k transferred from Security CCTV Expansion and £64k from Maidenhill PS	58	1,726	1,842
800050065	Improving Learning	200	0	0	Work to be programmed - £200k transferred to Isobel Mair External Classrooms	0	1,600	1,400
new code	Isobel Mair External Classrooms	20	20	4	Tendered return over budget. Retender with revised options being prepared. Budget increased by transfers from various projects - Maidenhill PS £350k, Kirkhill PS Rewire £122k and Improved Learning £200k	20	500	1,172
800050012	Security (CCTV) Expansion	52	0	0	£52k transferred to Mearns Castle HS Sports Facility	148	200	148
	St John's PS - Early Learning & Childcare Places	25	25	0	Initial structural survey work - funded by Developer Contributions	0	25	25
	Gaelic Medium PS	0	30	0	Initial development fees - funded by grant	0	0	30
	Free School Meals Expansion	0	400	0	Funded by grant	0	0	538
		16,046	13,750	6,357		45,350	84,034	84,548

GENERAL FUND CAPITAL PROGRAMME

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2022/2023

Property - Culture & Leisure

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
800200019	Eastwood Park Leisure - Refurbishment	1,200	800	561	Project on hold per Council meeting 26 Oct 2022	1,838	55,000	55,000
800200021	Neilston Leisure	167	167	28	Fees only in 2022/23 total costs increased by £2.589m by transfer from Neilston Regeneration	74	7,825	10,414
800200020	ERCLT General Building Improvement Fund	60	60	49	Works complete - £25k transferred to Eastwood HS Sports Ctr Changing Rooms/Disabled Facilities	514	1,496	1,471
800050049	Eastwood HS Sports Centre Changing Rooms/Disabled Facilities	786	786	246	work in progress - £25k transferred from ERCLT General Building Improvement Fund and £50k from Schools Major Maintenance. Total cost increase of £250k per report to Cabinet 22 Feb 2022	31	854	1,104
800200015	Equipment - Gym and Theatre	0	0	0	Deferred	0	79	79
805600002	Theatre Equipment	106	60	0	Tender being prepared	3	216	216
800200007	Barrhead Foundry Refurbishment (including Pool & Filtration System)	1	1	0	Retention only	2,859	2,860	2,860
800200013	Barrhead Foundry Final Phase Works	32	32	0	Retention only	618	650	650
		2,352	1,906	884		5,937	68,980	71,794

GENERAL FUND CAPITAL PROGRAMME

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2022/2023

Property - Other

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
	1. City Deal							
Grouped	Barrhead South Access - Balgraystone Road & Railway Station	250	250	66	Balgraystone Road main works complete, Railway station - design report received from Network Rail and awaiting STAG approval from Transport Scotland	4,687	22,348	22,348
804000009	Country Park Visitor Centre & Infrastructure	0	7	7	Work planned. Project dependent on progress on Aurs Road (Levern Valley Access project)	303	2,800	2,800
804000006	Greenlaw Business Incubator And Innovation Centre & Employment Support Linked To Barrhead Foundry	89	89	35	Complete, retention only	5,633	5,722	5,722
	2. Environment Other Projects							
800420010	Cowan Park Changing Facilities	30	0	0	Complete	138	168	138
800420009	Upgrade 7s Pav Cowan Park	0	5	5	Complete	8	8	13
800200018	Crookfur Pavilion Changing Upgrade	105	10	0	Complete - final payment & retention outstanding	700	805	805
802200018	Muirend Synthetic	0	0	0	Project complete.	109	109	109
802200017	RGP Toilets Upgrade	151	151	135	Complete - payments outstanding	136	287	287

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Property - Other

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
800420019	St Andrews House Refurbishment	101	101	101	Complete	0	101	101
800420028	Flooding Prevention	31	0	0	Withdrawn	0	31	0
800420016	Overlee House Extension	0	1	1	At design stage. Estimated start	0	630	630
	3. Council Wide Property							
Grouped	Retentions - All Services	65	65	53	Retentions on other projects	0	65	65
Grouped	Property Maintenance	3,541	2,174	1,407	See Annex 2	774	5,718	5,718
800420013	Eastwood Park Campus Improvements	0	0	0	Work to be programmed	310	522	522
800404017	Office Accommodation	50	50	23	At design stage	265	2,140	2,140
800420014	Capital Investment In Energy Efficiency Measures (NDEE Initiative)	115	6	6	Further works to be programmed	1,639	1,754	1,754
800420005	Thornliebank Depot Mechanical Extraction	0	0	0	Complete	102	141	102
800050044	Overlee Pavilion Changing	218	10	0	Complete - payments outstanding	687	905	905
800404015	Vacant (Surplus) Property/ Demolition	16	16	0	Work to be programmed	190	206	206
800420020	Capelrig House Upgrade	250	50	15	Tender returned over budget. Funding options being explored.	0	418	418
		5,012	2,985	1,854		15,681	44,878	44,783

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2022/2023

Open Spaces

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
	1. REGENERATION							
80200008	Country Park - Tourism Infrastructure And Economic Activity Projects	0	0	0	Work will follow completion of main Aurs Road works (Levern Valley Access project)	69	235	235
80200015	White Cart Tributaries Environmental Improvements	2,647	2,647	2,004	Work in progress, funded by grant	301	2,948	2,948
80200032	Regeneration Projects - Provisional Sums	180	0	0	Projects to be identified - £28k transferred to Cowan Park project	0	309	281
	2. Environment - Other Projects							
80220010	Environment Task Force	15	0	0	Work to be programmed	35	100	100
80200018	Town Centre Action	59	0	0	Work to be programmed	79	318	318
80220007	Parks, Cemeteries & Pitch Improvements	287	187	133	Work in progress	772	1,655	1,659
802200020	Renewal of Playparks	102	102	102	Phase 1 works complete. Further works on hold until Scotland Xcel fraemwork is renewed.	3	206	206
802200021	Nature Restoration	55	55	7	Work in progress	29	84	84
Grouped	Artificial Pitch Replacements	650	450	413	Complete - payments outstanding	0	650	650

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2022/2023

Open Spaces

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
Grouped	Place Based Investment Programme	333	333	291	Complete - payments outstanding	302	635	635
802200030/31	Place Based Investment Programme II	0	315	129	Approved by Cabinet 13 October 2022. Met in full by grant income	0	0	551
800200017	Cowan Park	250	300	274	Work in progress - £20k transferred from Regeneration Projects Provisional Sums and further £22k increase funded from Regeneration revenue contribution	868	1,118	1,168
Grouped	Town Centre Regeneration	22	22	0	Retentions	1,312	1,334	1,334
802000005	Public Realm/Town Centre Resilience	6	0	0	Work to be programmed	218	224	224
802000029	Neilston Regeneration	0	0	0	Transferred to Neilston Leisure	21	2,610	21
802000011	Land And Property Acquisitions	0	0	0	No sites identified	144	399	144
802000028	Giffnock Town Centre Improvements	10	0	0	Work to be programmed	0	10	10
802000007	Other Public Realm	17	17	17	Complete	3	20	20
802000002	Clarkston Town Centre Action And Traffic Management Improvements	31	0	1	Work to be programmed	186	217	217
800050029	St Ninian's HS - Rugby Pitch	10	0	0	Complete	143	153	143
		4,674	4,428	3,371		4,485	13,225	10,948

GENERAL FUND CAPITAL PROGRAMME

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2022/2023

Roads

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
	1. City Deal							
804000001	Levern Valley Accessibility Project	791	291	23	Main works programmed to start 2023/24	2,310	19,995	19,995
	2. ERC Roads							
803000004	Lighting - Core Cable & Equipment Replacement	144	144	120	Work in progress	0	144	144
803000012	Bridges Refurbishment & Pointing Work	51	51	35	Work in progress	0	51	51
803000015	Principal Inspection Group 1-6	29	29	12	Work in progress	0	29	29
803000025	Traffic Calming Studies	67	67	4	Work in progress	0	67	67
803000016	Road Safety Measures/Equipment at Schools	42	42	14	Work in progress	0	42	42
803000018	Safe Routes to School	20	20	7	Work in progress	0	20	20
803000267	A77 Ayr Road Reconstruction	225	216	216	Complete - savings returned to provisional sums	418	643	634
803000246	B767 Clarkston Road Reconstruction	63	63	63	Complete	4	67	67
803000265	A736 Main Street/Levern Road Barrhead	100	100	98	Phase 1 complete. Further works scheduled for 2023/24	121	346	346
803000247	B759 Carmunnock Road	120	118	118	Complete - savings returned to provisional sums	0	120	118

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Roads

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
80300038/106	C1 Mearns Road - Phase 1	165	146	146	Complete - savings returned to provisional sums	0	165	146
803000106/285	C1 Mearns Road - Phase 2	100	120	0	Work in progress - increase funded from provisional sums	287	387	407
803000024	Cycling, Walking & Safer Streets	615	550	216	Work in progress	0	615	615
803000197	Fenwick Rd Carriageway Resufac	5	5	5	Complete	27	32	32
803000242	B773 Darnley Road, Barrhead	80	80	80	Complete	0	80	80
803000267	B764 Eaglesham Moor Road	130	131	131	Complete - increase funded from provisional sums	0	130	131
803000171	B764 Eaglesham Rd Carriageway	2	2	2	Complete	144	146	146
803000093	Clarkston Rd Netherlee Carriag	1	1	1	Complete	0	1	1
803000189	Provisional Sums - Roads	8	17	0	Allocated to specific projects above as required	0	8	17
Grouped	Roads Capital Works	3,105	3,105	1,868	Work in progress	9,077	15,000	15,000
		5,863	5,298	3,159		12,388	38,088	38,088

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PROGRESS REPORT

2022/2023

Council Wide - ICT

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
805000002	ICT Infrastructure Projects	740	740	509	Work in progress	0	965	740
805000025	IT General Provision	1,200	900	508	Work in progress	0	2,626	1,200
805000023	GDPR Requirements	0	0	0	Deferred	70	250	250
805000003	Education Network	195	195	27	Work in progress	0	195	195
805000017	PCI DSS	60	60	8	Work being scoped.	37	135	135
805000031	Public Wifi Network	100	50	3	Work scheduled Q4	0	244	244
805000010	Wireless Local Area Network 2015	6	6	3	Complete - payments outstanding	1,031	1,037	1,037
805000026	Income Management E-Store	15	15	15	Complete	186	201	201
805400002	Corporate GIS	60	25	5	Work in progress	140	200	200
805000018	Modern Smart Forms	48	48	0	Work in progress	152	200	200
805100002	Electronic Document Records Management (Rest Of Council)	124	20	12	Work to be programmed	229	353	353
805000020	Myaccount Signing In To On-Line Services	14	14	0	Complete - payments outstanding	150	164	164
805000028	HSCP - Responder Service Modernisation & Safety Net Technology	166	166	64	Work in progress	14	180	180
805000022	The Digital Workplace	311	75	34	Work in progress	289	600	600

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2022/2023

Council Wide - ICT

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
805000032	Flexi Time Application Replacement	40	0	0	Deferred to 2023/24	40	80	80
805000024	Major ICT Contract Renewals	0	0	0	Complete	1,305	1,305	1,305
805000001	Core Corporate Finance, Payroll & HR	150	25	13	Work in progress	3,434	3,750	3,750
800050004	Education - Computer Equipment	206	363	363	Complete - increase funded from 23/24 provision	0	206	363
805600001	ERCLT People's Network	34	53	53	Complete	0	34	53
805000029	ERCLT Digital Platform	50	25	8	Main works to 2023/24	125	410	410
805000009	School Servers Storage	169	169	113	Work in progress	181	350	350
805500004	Social Work Case Management System	0	0	0	Work to be programmed	0	110	110
805300003	Education CCTV	100	0	0	Main works to 2023/24	0	626	626
805000027	Telecare Service and Peripherals	250	250	0	Work in progress	212	1,150	1,150
805100003	Agile (Rest Of Council)	0	0	0	Complete	258	258	258
805000008	Software Asset Management	0	0	0	Complete	61	61	61
800200008	Culture & Sport Self-Service Kiosk Hardware Refresh	0	0	0	Complete	105	105	105
805000034	Full Fibre Digital Transformation	1,392	0	0	Work in progress	1,308	2,700	2,700
		5,430	3,199	1,738		9,327	18,495	17,020

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EAST RENFREWSHIRE COUNCIL

Appendix A

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2022/2023

Fleet

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
806000004	HSCP - Vehicles	0	0	0	Subject to review	0	200	200
806000002	Environment - Vehicles	866	866	539	In progress	0	1,442	1,442
806000005	Environment - GPRS System	2	3	3	Deferred to 2023/24	7	105	105
806000007	Rolling Road Test Facility	0	0	0	Complete	40	40	40
		868	869	542		47	1,787	1,787

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EAST RENFREWSHIRE COUNCIL
GENERAL FUND CAPITAL PROGRAMME

Appendix A

PROGRESS REPORT

2022/2023

Annex 1 - Schools Major Maintenance Analysis

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
Grouped	Window Renewal	700	700	574	Complete -payments outstanding	109	1,121	1,121
Grouped	Roof Improvements	341	341	276	Work in progress	0	341	341
800050066	Provisional Sums	0	0	0	£50k transferred to Eastwood HS Sports Ctr Changing Rooms/Disabled Facilities	0	52	2
		1,041	1,041	850		109	1,514	1,464

GENERAL FUND CAPITAL PROGRAMME

PROGRESS REPORT

2022/2023

Annex 2 - Property Maintenance Analysis

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED AT 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL SPEND TO 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
800401001	Disability Discrimination Act	0	0	0	N/A	0	0	0
800404001	HardWire Testing	4	4	4	Complete - now funded from repairs	116	120	120
800404003	COSHH Upgrade	44	57	33	Work in progress	0	44	57
Grouped	Asset Management	86	86	16	Work in progress	0	86	86
800404009	Fire Risk Assessment Adaptations	373	245	225	Work in progress	0	373	245
800404012	Structural Surveys & Improvements	47	75	63	Work in progress	0	47	75
800600001	CEEF/Salix Energy Efficiency	75	0	0	Deferred to 2023/24	0	75	75
800404006	Roof Improvements	374	405	366	Work in progress	0	374	405
800404014	Legionella Remedial Improvements	78	158	126	Work in progress	0	78	161
800420017	Ventilation Works (including CO2 Monitors)	1,800	800	437	St Lukes HS - work in progress. Further schemes being developed	658	3,861	3,861
800404005	Boiler Replacement	173	177	120	Work in progress	0	173	177
800200005	Community Facility Improvements	20	17	17	Complete	0	20	17
800420018	Provisional Sum	467	150	0	To be allocated to above projects on priority basis	0	467	439
		3,541	2,174	1,407		774	5,718	5,718

GENERAL FUND CAPITAL PROGRAMME 2022/2023

PROGRESS REPORT

RESOURCES

	£'000	£'000
Borrowing		20,858
Grants		
Capital Grant	5,963	
Free School Meals Expansion	538	
<u>Gaelic Medium Primary Schools</u>	30	
Cycling, Walking & Safer Streets	550	
Scottish Environmental Protection Agency	1,563	
Town Centre Fund	22	
Regeneration Capital Grant Fund	200	
Place Based Investment Programme	333	
Place Based Investment Programme	315	
Renewal of Playparks	102	
Low Carbon Fund - Lavern Water	1,084	
Nature Restoration Fund	61	
COVID related grant funding	<u>26</u>	10,787
Developers Contributions		379
Capital Receipts		140
		<u>32,163</u>

EAST RENFREWSHIRE COUNCILCabinet2 March 2023Report by the Chief Financial Officer and Director of EnvironmentHOUSING CAPITAL PROGRAMME**PURPOSE OF REPORT**

1. The purpose of this report is to monitor both income and expenditure as at 31 December 2022 against the approved Housing Capital Programme and to recommend adjustments where required.

RECOMMENDATIONS

2. The Cabinet is asked to:-
 - note and approve the current movements within the programme; and
 - note the shortfall of £103,000 and that this will be managed and reported within the final accounts for the year.

BACKGROUND

3. The revised Housing Capital Programme for 2022-2032, reflecting changes to the programme detailed in the updated Strategic Housing Investment Programme (SHIP) was approved by Council on 3 March 2022.
4. Further movements within the 2022/23 programme were approved by Cabinet on 1 September 2022 and 1 December 2022.
5. This report updates project costs and phasings based on progress to date and anticipated to 31 March 2023. This report also revises the levels of grant and borrowing required to support the programme.
6. As highlighted in previous reports, in general, construction costs are rising faster than general inflation due to shortages of materials and labour with bidders also factoring in additional risk into their pricing. Across Scotland, many authorities are reporting cost increases of 20% to 50% on some projects.
7. Consequently, we are constantly monitoring project expenditure so that additional cost pressures on key projects can be covered by deferring or reducing other projects to compensate.

CURRENT POSITION

- | | | |
|----|--|------------------|
| 8. | Total anticipated expenditure (Appendix A) | £ 14.078m |
| | Total anticipated resources (Appendix B) | £ <u>13.975m</u> |
| | Shortfall | £ <u>0.103m</u> |

EXPENDITURE

9. The estimated expenditure has reduced by £2.054m below the level reported to Cabinet on 1 December 2022. The main expenditure movements are as follows:-

Revised Project Timing

- **Rewiring (including smoke/carbon monoxide detectors)**
Tenders for the supply and installation contract, to replace smoke/carbon monoxide detectors that are at the end of their lifespan, are currently being evaluated with the work now scheduled to start during March 2023 and continue into the year 2023/24. Expenditure in the year has been reduced by £125,000.
- **Energy Efficiency (Including Cavity Wall Insulation)**
Only essential works are being progressed and less urgent works deferred while management await revised energy efficiency guidance from the Scottish Government. As a consequence, expenditure in the year has been reduced by £253,000.
- **Communal Door Entry Systems & Internal Element Renewals (incl. Kitchens, Bathrooms & Doors)**
Tenders for the supply and installation of the communal door entry systems are currently being evaluated and the work is now scheduled to start during early spring 2023/24. Expenditure in the year has been reduced by £99,000.
A further £175,000 within the Internal Element Renewal project was earmarked to support the Communal Door Entry Systems project and will also be deferred to 2023/24 in light of the revised start date.
- **Purchase of Property (CPO/Mortgage to Rent Acquisition)**
No properties are likely to be acquired under these schemes before the end of the financial year. Expenditure in the year has been reduced by £100,000.
- **Capital New Build – Phases 1 and 2**
Work on all the approved sites is continuing and further additions to the socially rented housing stock will be delivered during the current and future years. However the new homes at the Malletsheugh site are now scheduled to be delivered in two stages during March 2023 and May 2023. Expenditure during the year has been reduced by £1.409m.

Increase

- **Aids & Adaptations**
As a result of reduced spend on this service during the Covid restrictions (2020/21) and restrictions to progress this type of work in full capacity, there was a backlog of installations to be addressed. This is the first year post Covid that the works have resumed in full capacity and the backlog in the main has been addressed. This is a statutory service which must be provided to tenants who meet the assessment criteria and as a result expenditure in the year has increased by £107,000.

INCOME

10. Resources to support the Housing Capital Programme have been adjusted as follows:-

- Grant New Build Phase 2 & Commuted Sums
Expenditure on new builds is supported by specific government grants and commuted sums with the balance being funded by borrowing. In response to the revised timescale for the delivery of units at the Malletsheugh site, the associated grant income has been reduced by £752,000 and commuted sums reduced by £50,000.
Both the grant and commuted sums remain available to support the expenditure incurred in future years.
- Purchase of Property/Rental Off The Shelf
With no properties being purchased this year the grant drawdown of £50,000 has been removed.
- Borrowing
In light of the expenditure and income movements outlined above the planned use of borrowing during the year has been reduced by £1.100m.

COMMENT

11. The projected shortfall of £103,000 represents 0.7% of the resources available and is within manageable limits.

PARTNERSHIP WORKING

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

RECOMMENDATIONS

13. The Cabinet is asked to:-

- note and approve the current movements within the programme; and
- note the shortfall of £103,000 and that this will be managed and reported within the final accounts for the year.

Further information is available from Paul Parsons, Principal Accountant – Capital, telephone 07741 701 451.

Margaret McCrossan
Head of Accountancy Services (Chief Financial Officer)
MMcC/PP
16 February, 2023

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EAST RENFREWSHIRE COUNCIL

HOUSING CAPITAL PROGRAMME

PROGRESS REPORT

2022/2023

Appendix A
8 February 2023

COST CODE	PROJECT NAME	ANNUAL COSTS £'000			COMMENT	TOTAL COST £'000		
		CURRENT YEAR APPROVED 01.12.22	PROJECTED OUTTURN FOR CURRENT YEAR	ACTUAL EXPENDITURE IN YEAR to 31.12.22		SPENT PRIOR TO 31.03.22	PREVIOUS TOTAL COST	REVISED TOTAL COST
835000002	Renewal of Heating Systems	551	551	240	Work in progress	0	799	799
832000001	Rewiring (including smoke/carbon monoxide detectors)	345	220	73	Work in progress	0	470	470
831000002	External Structural Works	2,399	2,399	1,599	Work in progress	0	2,399	2,399
835000008	Estate Works	100	100	66	Work in progress	0	116	116
835000006	Energy Efficiency (Including Cavity Wall Insulation)	303	50	27	Work in progress	0	303	303
835000010	Aids and Adaptations	268	375	319	Work in progress	0	268	375
831500001	Internal Element Renewals (including kitchens, bathrooms and doors)	1,828	1,653	988	Work in progress	0	1,860	1,860
835000005	Communal Door Entry Systems	99	0	0	Work scheduled 2223/24	0	99	99
835000012	Sheltered Housing	875	875	578	Work in progress	0	2,417	2,417
830500003	Purchase of Property (CPO/Mortgage to Rent Acquisition)	100	0	0	No properties identified	0	100	100
835000003	IT Systems	53	53	18	Work in progress	200	256	256
Grouped	Capital New Build Phase 1	1,214	1,267	1,267	Work in progress	13,285	16,015	16,015
Grouped	Capital New Build Phase 2	7,987	6,525	4,466	Work in progress	5,324	48,010	48,010
N/A	Retentions	10	10	2		0	10	10
		16,132	14,078	9,643		18,809	73,122	73,229

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EAST RENFREWSHIRE COUNCIL
HOUSING CAPITAL PROGRAMME 2022/23

Appendix B
8 February 2023

PROGRESS REPORT

RESOURCES

	£'000
Borrowing	10,365
Commuted Sums - New Build	235
Grant - New Build Phase 1	-
Grant - New Build Phase 2	3,135
Recharges to Owner Occupiers (including HEEPS grant)	240
Capital Receipts	-
Purchase of Property/Rental off the Shelf (ROTS)	-
Total	<u>13,975</u>