

To: Finance, Resources and Customer Services Policy Board

On: 11 November 2020

Report by: Director of Finance and Resources

Heading: Revenue and Capital Budget Monitoring as at 18 September 2020

1. Summary of Financial Position

- 1.1. The projected Revenue outturn at 31 March 2021 for Finance, Resources and Customer Services is an underspend position of £0.814m (0.9%) against the revised budget for the year. This position results from the fact that additional government funding related to the COVID-19 pandemic is currently held within central Miscellaneous budgets and has not been allocated to departments.
- 1.2. The projected Capital outturn at 31 March 2021 for Finance, Resources and Customer Services is a break-even position.
- 1.3. This is summarised over the relevant services in the table below and further analysis is provided in the Appendices.
- 1.4. For the financial year 2020/21, the projected outturn position is split into Core (or business as usual) and COVID-19 related variances to help readers understand the impact of the pandemic on service finances.

Table 1: Revenue

| Division | Revised Annual Budget £m | Projected Outturn Core £m | Projected Outturn COVID-19 £m | Total Projected Outturn £m | Budget Variance (Adv)/Fav £m | Budget Variance % |
|--------------------------------|-----------------------------|------------------------------|----------------------------------|-------------------------------|---------------------------------|----------------------|
| Finance and Resources | 35.898 | 35.595 | 1.574 | 37.169 | (1.271) | 3.5% |
| Environment and Infrastructure | 15.882 | 14.426 | 4.213 | 18.639 | (2.757) | 17.4% |
| Miscellaneous | 42.907 | 42.907 | (4.842) | 38.065 | 4.842 | (11.3%) |
| Total | 94.687 | 92.928 | 0.945 | 93.873 | 0.814 | 0.9% |

| Table 2: Capital | | | | | | |
|--|---------------------------------------|--|--|---|---------------------------------|------------------------------|
| Division | Revised Annual Budget £000 | Projected Outturn Core £000 | Projected Outturn COVID-19 £000 | Total Projected Outturn £000 | Budget Variance £000 | Budget Variance % |
| Finance, Resources and Customer Services, including Environment and Infrastructure | £6,611 | £6,611 | £0 | £6,611 | £0 | 0.0% |

2. Recommendations

Members are requested to:

- 2.1. Note the projected Revenue outturn position detailed in Table 1 above, considering that the forecast position is based on best estimates and confirmed government support at this point in time; forecasts are likely to be subject to considerable fluctuation as the full service implications and associated costs of the pandemic become clear;
- 2.2. Note the projected Capital outturn position detailed in Table 2 above; and
- 2.3. Note the budget adjustments detailed at sections 4 and 6.

3. Revenue

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected annual underspend of £0.814m (0.9% of total budget) for services reporting to the Finance, Resources and Customer Services Policy Board. This position results from the fact that all additional government funding related to the Covid19 pandemic is currently held within central Miscellaneous budgets and has not been allocated to departments. Detailed division service reports can be also be found here, along with an explanation of each significant projected variance.
- 3.2. The projected outturn is based on information currently available and assumptions made by service budget holders. Any changes to these projections will be detailed in future reports to this Board.
- 3.3. The main reason for the projected outturn position are indicated below the tables showing both the subjective analysis (what the budget is spent on) and the objective analysis (which division is spending the budget).

4. Revenue Budget Adjustments

- 4.1. Members are requested to note from Appendix 1 that budget adjustments totalling £1.883m have been processed since the last report. These related mainly to:

- Finance and Resources:
 - £1.778m Housing Benefits net costs transferred from Communities, Housing and Planning Services for budget monitoring within Finance and Resources;
 - £0.258m of Early Years support staff costs transferred from Children's Services into Finance and Resources;
 - (£0.800m) transferred from Finance and Resources into Miscellaneous Services towards the Right for Renfrewshire savings target for Customer Transactions;
 - (£0.473m) of Local Partnership budgets transferred from Finance and Resources into Chief Executive Services.
- Environment and Infrastructure:
 - £0.046m of School Maintenance costs transferred from Children Services for Flooring. Fencing and Safety work.
- Miscellaneous:
 - £0.646m transferred into Miscellaneous Services from Council Tax funding to realign the Council Tax Reduction budget;
 - £0.800m staff costs transferred from Finance and Resources towards the Right for Renfrewshire savings target for Customer Transactions;
 - (£0.192m) of funding transferred from Miscellaneous Services to Children's Services for Modern Languages and Pupil Equity Fund;
 - (£0.112m) of funding transferred from Miscellaneous Services to Communities, Housing and Planning Services for Rapid Rehousing Transition planning.

5. Capital

- 5.1. The Capital Investment Programme 2020/21 to 2024/25 was approved by the Council on 9th March 2020.
- 5.2. The Capital Monitoring report at Appendix 2 indicates a reduction in the approved capital programme for Finance, Resources and Customer Services for the year of £2.682m.
- 5.3. Further detail, including reasons for significant variances, can be found at Appendix 2.

6. Capital Budget Adjustments

6.1. Since the last report, budget changes in totalling £2.682m have arisen which reflect the following:

- Budget reprofiled from 2020/21 to 2021/22 (£1.855m):
 - ICT Infrastructure & Renewal (£0.175m) due to timing of expected Info@Work upgrade expected to take place between May and June 2021.
 - Lifecycle Capital Maintenance & Energy Efficiency (£1.680m) due to delays in capital work resulting from the Covid-19 emergency.
- Budget Transfers 2020/21 (£0.827m):
 - Lifecycle Capital Maintenance & Energy Efficiency (£0.827m) to Early Years 1,140 Expansion project as a contribution to Lifecycle work incorporated into the Extension and Refurbishment projects, primarily Kilbarchan Extension and Hollybush Refurbishment.

Implications of this report

1. **Financial** – The projected budget outturn position for Finance, Resources and Customer Services' Revenue budget is an underspend of £0.814m. Income and expenditure will continue to be monitored closely for the rest of the financial year and, as far as possible, steps will be taken to mitigate any overspend.

The projected outturn position for Finance, Resources and Customer Services' Capital budget is break-even. The Capital programme will continue to be monitored closely for the rest of the financial year and, where necessary, steps will be taken to mitigate any overspend.

Any changes to current projections in either Revenue or Capital budgets will be reported to the board as early as possible, along with an explanation for the movement.

2. **HR and Organisational Development**
None directly arising from this report.
3. **Community/Council Planning**
None directly arising from this report.
4. **Legal**
None directly arising from this report.

- 5. Property/Assets**
The Capital expenditure in this board will result in lifecycle maintenance improvements to existing properties and replacement of ICT assets and infrastructure.
- 6. Information Technology**
None directly arising from this report.
- 7. Equality and Human Rights**
The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
- 8. Health and Safety**
None directly arising from this report.
- 9. Procurement**
None directly arising from this report.
- 10. Risk**
The potential risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.
- 11. Privacy Impact**
None directly arising from this report.
- 12. Cosla Policy Position**
N/a.
- 13. Climate Risk**
None directly arising from this report.

List of Background Papers

Revenue Budget and Council Tax 2020/21. Council, 9th March 2020.

Non-housing Capital Investment Programme, Prudential Framework and Treasury Management Strategy, and Capital Strategy 2020/21 – 24/25. Council, 9th March 2020.

Revenue and Capital Budget Monitoring as at 26 June 2020 - Finance, Resources and Customer Services Policy Board, 2 September 2020

Authors:

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 18th September 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES

| Objective Summary | Revised Annual Budget at Period 3 | New Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID-19 | Total Projected Outturn | Budget Variance (Adverse) / Favourable | | Previous Projected Outturn Variance | Movement (Adverse) / Favourable |
|--------------------------------|---|---------------------------|--------------------------|---------------------------------------|----------------------------------|-------------------------------|---|-------------|--|---------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Finance and Resources | 35,221 | 677 | 35,898 | 35,595 | 1,574 | 37,169 | (1,271) | (3.5%) | (1,130) | (141) |
| Environment and Infrastructure | 15,836 | 46 | 15,882 | 14,426 | 4,213 | 18,639 | (2,757) | (17.4%) | (2,068) | (689) |
| Miscellaneous | 41,747 | 1,160 | 42,907 | 42,907 | (4,842) | 38,065 | 4,842 | 11.3% | 4,742 | 100 |
| NET EXPENDITURE | 92,804 | 1,883 | 94,687 | 92,928 | 945 | 93,873 | 814 | 0.9% | 1,544 | (730) |

| Subjective Summary | Revised Annual Budget at Period 3 | New Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID-19 | Total Projected Outturn | Budget Variance (Adverse) / Favourable | | Previous Projected Outturn Variance | Movement (Adverse) / Favourable |
|------------------------------------|---|---------------------------|--------------------------|---------------------------------------|----------------------------------|-------------------------------|---|-------------|--|---------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Employees | 80,680 | (2,922) | 77,758 | 76,643 | 1,635 | 78,278 | (520) | (0.7%) | (28) | (492) |
| Premises Related | 9,730 | (571) | 9,159 | 9,331 | 0 | 9,331 | (172) | (1.9%) | 64 | (236) |
| Transport Related | 1,238 | (422) | 816 | 1,154 | 79 | 1,233 | (417) | (51.1%) | (20) | (396) |
| Supplies and Services | 28,016 | (3,093) | 24,923 | 24,948 | (3,720) | 21,228 | 3,695 | 14.8% | 4,025 | (330) |
| Third Party Payments | 1,892 | 110 | 2,002 | 2,004 | 0 | 2,004 | (2) | (0.1%) | (8) | 6 |
| Transfer Payments | 72 | 63,701 | 63,773 | 55,694 | 0 | 55,694 | 8,079 | 12.7% | (94) | 8,173 |
| Support Services | 2,861 | (381) | 2,480 | 2,673 | 0 | 2,673 | (193) | (7.8%) | 94 | (287) |
| Depreciation and Impairment Losses | 13,190 | 6 | 13,196 | 13,196 | 0 | 13,196 | 0 | 0.0% | 0 | 0 |
| GROSS EXPENDITURE | 137,679 | 56,428 | 194,107 | 185,642 | (2,006) | 183,637 | 10,470 | 5.4% | 4,033 | 6,437 |
| Income | (44,875) | (54,545) | (99,420) | (92,714) | 2,951 | (89,763) | (9,657) | (9.7%) | (2,490) | (7,167) |
| NET EXPENDITURE | 92,804 | 1,883 | 94,687 | 92,928 | 945 | 93,873 | 814 | 0.9% | 1,544 | (730) |

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 18th September 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES

| Objective Summary | Revised Annual Budget at Period 3 | New Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID-19 | Total Projected Outturn | Budget Variance (Adverse) / Favourable | | Previous Projected Outturn Variance | Movement (Adverse) / Favourable |
|-----------------------------------|---|---------------------------|--------------------------|---------------------------------------|----------------------------------|-------------------------------|---|---------------|--|---------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Finance and Resources Directorate | (449) | (336) | (785) | -807 | 0 | (807) | 22 | 2.8% | 0 | 22 |
| Corporate Governance | 3,440 | (458) | 2,982 | 2,963 | 203 | 3,166 | (184) | (6.2%) | (129) | (55) |
| Finance Services | 3,411 | (8) | 3,403 | 3,425 | 0 | 3,425 | (22) | (0.6%) | 30 | (52) |
| ICT Services | 8,826 | 528 | 9,354 | 9,695 | 84 | 9,779 | (425) | (4.5%) | (330) | (95) |
| HR, OD and Workforce Strategy | 2,516 | (1) | 2,515 | 2,776 | 0 | 2,776 | (261) | (10.4%) | (231) | (30) |
| Customer and Business Services | 15,493 | (839) | 14,654 | 14,104 | 828 | 14,932 | (278) | (1.9%) | (319) | 41 |
| Housing Benefits | 0 | 1,778 | 1,778 | 1,774 | 0 | 1,774 | 4 | 0.2% | 0 | 4 |
| Property Services | 620 | 29 | 649 | 404 | 401 | 805 | (156) | (24.0%) | (164) | 8 |
| Social care (non-delegated) | 743 | 0 | 743 | 741 | 0 | 741 | 2 | 0.3% | (26) | 28 |
| Change Fund | 19 | 0 | 19 | (39) | 58 | 19 | 0 | 0.0% | 0 | 0 |
| Finance projects | (1) | 0 | (1) | (1) | 0 | (1) | 0 | 0.0% | 0 | 0 |
| Audit Services | 603 | (16) | 587 | 560 | 0 | 560 | 27 | 4.6% | 39 | (12) |
| NET EXPENDITURE | 35,221 | 677 | 35,898 | 35,595 | 1,574 | 37,169 | (1,271) | (3.5%) | (1,130) | (141) |

| Objective Heading | Key Reasons for Significant Projected Variances |
|--------------------------------|---|
| Corporate Governance | COVID-19 overspend arises from loss of income within Licensing and Registration services; the projection for this has increased since Period 3 |
| ICT Services | Anticipated overspend within Business World team owing to overlap of software contract re-tender exercise this year; COVID-19 overspend arises from increased kit and data requirements over the period of lockdown. Projected overspend has increased as anticipated staff cost savings cannot be achieved given service pressures |
| HR, OD and Workforce Strategy | Projected overspend largely relates to temporary staff costs in the Project Management Unit |
| Customer and Business Services | COVID-19 overspend arises from loss of income from statutory additions and Water Direct, mitigated by savings in postage and printing costs |
| Property Services | COVID-19 overspend arises from loss of income within the Technical Unit (fees from capital projects) and from commercial rents, mitigated by savings in external consultant costs |

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 18th September 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - FINANCE & RESOURCES

| Subjective Summary | Revised Annual Budget at Period 3 | New Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID- 19 | Total Projected Outturn | Budget Variance (Adverse) or Favourable | | Previous Projected Outturn | Movement |
|--------------------------|---|---------------------------|--------------------------|---------------------------------------|-----------------------------------|----------------------------|--|---------------|----------------------------------|--------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Employees | 33,267 | (289) | 32,978 | 33,389 | 45 | 33,434 | (456) | (1.4%) | (197) | (259) |
| Premises Related | 2,456 | (371) | 2,085 | 2,148 | 0 | 2,148 | (63) | (3.0%) | 65 | (128) |
| Transport Related | 79 | 2 | 81 | 80 | 0 | 80 | 1 | 1.2% | (20) | 21 |
| Supplies and Services | 8,287 | (68) | 8,219 | 8,505 | 122 | 8,627 | (408) | (5.0%) | (389) | (19) |
| Third Party Payments | 1,640 | (3) | 1,637 | 1,639 | 0 | 1,639 | (2) | (0.1%) | (8) | 6 |
| Transfer Payments | 671 | 62,934 | 63,605 | 55,456 | 0 | 55,456 | 8,149 | 12.8% | (59) | 8,208 |
| Support Services | 620 | 7 | 627 | 529 | 0 | 529 | 98 | 15.6% | 95 | 3 |
| GROSS EXPENDITURE | 47,020 | 62,212 | 109,232 | 101,746 | 167 | 101,913 | 7,319 | 20.1% | (513) | 7,832 |
| Income | (11,799) | (61,535) | (73,334) | (66,151) | 1,407 | (64,744) | (8,590) | (11.7%) | (617) | (7,973) |
| NET EXPENDITURE | 35,221 | 677 | 35,898 | 35,595 | 1,574 | 37,169 | (1,271) | (3.5%) | (1,130) | (141) |

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 18th September 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - ENVIRONMENT AND INFRASTRUCTURE

| Objective Summary | Revised Annual Budget at Period 3 | New Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID-19 | Total Projected Outturn | Budget Variance (Adverse) / Favourable | | Previous Projected Outturn Variance | Movement (Adverse) / Favourable |
|----------------------------------|---|---------------------------|--------------------------|---------------------------------------|----------------------------------|-------------------------------|---|----------------|--|---------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Building Services | (342) | 4 | -338 | -338 | 501 | 163 | (501) | 148.4% | (367) | (134) |
| Street Lighting Maintenance Work | 373 | 0 | 373 | 523 | 0 | 523 | (150) | (40.3%) | 0 | (150) |
| Public Building Repairs | 3,419 | 77 | 3,496 | 3,496 | 0 | 3,496 | 0 | 0.0% | 0 | 0 |
| Cleaning And Janitorial Services | 7,117 | 9 | 7,126 | 6,335 | 822 | 7,157 | (31) | (0.4%) | 20 | (51) |
| Catering | 4,607 | (44) | 4,563 | 3,817 | 2,890 | 6,707 | (2,144) | (47.0%) | (1,729) | (415) |
| School Crossing Patrols | 662 | 0 | 662 | 592 | | 592 | 70 | 10.5% | 8 | 62 |
| NET EXPENDITURE | 15,836 | 46 | 15,882 | 14,426 | 4,213 | 18,639 | (2,757) | (17.4%) | (2,068) | (689) |

| Objective Heading | Key Reasons for Significant Projected Variances |
|----------------------------------|--|
| Building Services | Increased employee costs due to the delivery of the food insecurity packages across Renfrewshire. Due to restrictions on construction work there is a loss of productivity and therefore lower income. Measures are being put in place to try and minimise the effect of this for the remainder of the year. |
| Street Lighting Maintenance | This revised projected overspend is due to essential contractor repairs and maintenance being required to electrical boxes, and cable repairs, following an internal inspection of this infrastructure. |
| Cleaning And Janitorial Services | There is a significant spend related to the service response to the pandemic, including significant additional cleaning in schools, and additional hours required to cover for absence related to staff shielding. |
| Catering | The pressure due to the pandemic includes, a loss of income from school meals and Renfrewshire House café. Also includes food costs of the food insecurity packages delivered to residents across Renfrewshire. These are partially offset by savings in food purchases. Projected employee costs for the provision of school catering service have increased due to additional hours required for service delivery and to cover for absence related to staff shielding. |

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 18th September 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - ENVIRONMENT AND INFRASTRUCTURE

| Subjective Summary | Revised Annual Budget at Period 3 | New Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID-19 | Total Projected Outturn | Budget Variance (Adverse) / Favourable | | Previous Projected Outturn Variance | Movement (Adverse) / Favourable |
|------------------------------------|---|---------------------------|--------------------------|---------------------------------------|----------------------------------|-------------------------------|---|----------------|--|---------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Employees | 21,733 | (3,053) | 18,680 | 17,152 | 1,590 | 18,742 | (62) | (0.3%) | 168 | (230) |
| Premises Related | 3,406 | (186) | 3,220 | 3,329 | 0 | 3,329 | (109) | (3.4%) | 0 | (109) |
| Transport Related | 1,154 | (420) | 734 | 1,074 | 79 | 1,153 | (419) | (57.1%) | 1 | (419) |
| Supplies and Services | 8,371 | (2,904) | 5,467 | 5,206 | 1,000 | 6,206 | (739) | (13.5%) | (328) | (411) |
| Third Party Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0 |
| Transfer Payments | 1 | 0 | 1 | 72 | 0 | 72 | (71) | (7134.5%) | (35) | (36) |
| Support Services | 934 | (388) | 546 | 837 | 0 | 837 | (291) | (53.3%) | (1) | (290) |
| Depreciation and Impairment Losses | (6) | 6 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0 |
| GROSS EXPENDITURE | 35,593 | (6,945) | 28,648 | 27,669 | 2,669 | 30,339 | (1,691) | (5.9%) | (195) | (1,496) |
| Income | (19,757) | 6,991 | (12,766) | (13,243) | 1,544 | (11,699) | (1,067) | (8.4%) | (1,874) | 807 |
| NET EXPENDITURE | 15,836 | 46 | 15,882 | 14,426 | 4,213 | 18,639 | (2,757) | (17.4%) | (2,068) | (689) |

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 18th September 2020

POLICY BOARD : FINANCE, RESOURCES & CUSTOMER SERVICES - MISCELLANEOUS

| Subjective Summary | Approved Annual Budget | Budget Adjustments | Revised Annual Budget | Projected Outturn Core Business | Projected Outturn COVID-19 | Total Projected Outturn | Budget Variance (Adverse) / Favourable | | Previous Projected Outturn Variance | Movement (Adverse) / Favourable |
|------------------------------------|---------------------------|-----------------------|--------------------------|---------------------------------------|----------------------------------|-------------------------------|---|--------------|--|---------------------------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | £000 | £000 |
| Employees | 25,679 | 423 | 26,102 | 26,102 | 0 | 26,102 | 0 | 0.0% | 0 | 0 |
| Premises Related | 3,869 | (15) | 3,854 | 3,854 | 0 | 3,854 | 0 | 0.0% | 0 | 0 |
| Transport Related | 6 | (6) | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0 |
| Supplies and Services | 11,358 | (121) | 11,237 | 11,237 | (4,842) | 6,395 | 4,842 | 43.1% | 4,742 | 100 |
| Third Party Payments | 252 | 113 | 365 | 365 | 0 | 365 | 0 | 0.0% | 0 | 0 |
| Transfer Payments | (600) | 766 | 166 | 166 | 0 | 166 | 0 | 0.0% | 0 | 0 |
| Support Services | 1,307 | 0 | 1,307 | 1,307 | 0 | 1,307 | 0 | 0.0% | 0 | 0 |
| Depreciation and Impairment Losses | 13,196 | 0 | 13,196 | 13,196 | 0 | 13,196 | 0 | 0.0% | 0 | 0 |
| GROSS EXPENDITURE | 55,067 | 1,160 | 56,227 | 56,227 | (4,842) | 51,385 | 4,842 | 8.6% | 4,742 | 100 |
| Income | (13,320) | 0 | (13,320) | (13,320) | 0 | (13,320) | 0 | 0.0% | 0 | 0 |
| NET EXPENDITURE | 41,747 | 1,160 | 42,907 | 42,907 | (4,842) | 38,065 | 4,842 | 11.3% | 4,742 | 100 |

| Subjective Heading | Key Reasons for Significant Projected Variances |
|-----------------------|---|
| Employee Costs | Budget adjustment relates to realignment of Council Tax Reduction budgets to Council Tax |
| Supplies and Services | COVID-19 projection relates to an overspend of £0.500m in Free School Meal and an under-recovery in savings of £0.850m due to the pause in R4R arising from the pandemic. An under-recovery in investment income of £0.5m is also anticipated. These are offset by £6.7m of additional COVID-19 funding from the Scottish Government that has not been allocated to services. |
| Transfer Payments | Budget adjustment relates to R4R savings being transferred in from Finance and Resources |

RENFREWSHIRE COUNCIL
CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES
1st April to 18th September 2020
POLICY BOARD: FINANCE, RESOURCES & CUSTOMER SERVICES

| Project Title | Prior Years Expenditure to 31/03/2020* | Current Year 2020-21 | | | | | | Full Programme - All years | | | |
|---|--|-------------------------------|-------------------------------------|------------------------------|---------------------------------|--|-----------|--|--|--|-----------|
| | | Approved Budget 2020-21 | Budget Adjustments in 2020-21 | Revised Budget 2020-21 | Projected Outturn 2020-21 | Budget Variance (Adverse) or Favourable | | Total Approved Budget to 31-Mar-25 £000 | Projected Outturn to 31-Mar-25 £000 | Budget Variance (Adverse) or Favourable | |
| | £000 | £000 | £000 | £000 | £000 | | | | | | |
| CORPORATE PROJECTS | | | | | | | | | | | |
| ICT Infrastructure Maintenance & Renewal Programme | 0 | 1,231 | 519 | 1,750 | 1,750 | 0 | 0% | 3,525 | 3,525 | 0 | 0% |
| Strategic Asset Management Fund | 0 | 645 | (645) | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Energy Efficiency Programme | 0 | 402 | (402) | 0 | 0 | 0 | 0% | 147 | 147 | 0 | 0% |
| Lifecycle Capital Maintenance (LCM) Fund | 0 | 5,157 | (2,221) | 2,936 | 2,936 | 0 | 0% | 9,290 | 9,290 | 0 | 0% |
| Digital Infrastructure Provision | 435 | 1,200 | 0 | 1,200 | 1,200 | 0 | 0% | 1,935 | 1,935 | 0 | 0% |
| Community Empowerment Fund | 74 | 351 | (8) | 343 | 343 | 0 | 0% | 951 | 951 | 0 | 0% |
| Greenspaces and Parks | 193 | 396 | (14) | 382 | 382 | 0 | 0% | 1,016 | 1,016 | 0 | 0% |
| Villages Improvement Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 150 | 150 | 0 | 0% |
| TOTAL FINANCE, RESOURCES & CUSTOMER SERVICES BOARD | 702 | 9,382 | -2,771 | 6,611 | 6,611 | 0 | 0% | 17,014 | 17,014 | 0 | 0% |

*Rolling programmes have a prior year year expenditure of £0 as the expenditure is not directly linked from one year to the next as a singular project.