

---

**To:** Leadership Board  
**On:** 16 September 2020

---

**Report by:** Chief Executive, Director of Finance and Resources, and Chief Finance Officer Renfrewshire HSCP

---

**Heading:** Revenue and Capital Budget Monitoring as at 26 June 2020

---

## 1. Summary of Financial Position

- 1.1. The table below outlines the projected Revenue and Capital outturn positions as at 31 March 2021 across all services reported to the Leadership Board. Further analysis on the expected variances for each service is provided in the Appendices to this report.
- 1.2. 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.

<b>Table 1: Revenue</b>						
<b>Division</b>	<b>Revised Annual Budget £000</b>	<b>Projected Outturn Core £000</b>	<b>Projected Outturn COVID-19 £000</b>	<b>Total Projected Outturn £000</b>	<b>Budget Variance £000</b>	<b>Budget Variance %</b>
Adult Services	72,259	70,670	0	70,760	1,589	2.2%
Chief Executives	20,606	21,063	3,600	24,663	(4,057)	(19.7%)
Communities, Housing & Planning Services (Paisley Legacy)	415	415	0	415	0	0.0%

<b>Table 2: Capital</b>						
<b>Division</b>	<b>Revised Annual Budget £000</b>	<b>Projected Outturn Core £000</b>	<b>Projected Outturn COVID-19 £000</b>	<b>Total Projected Outturn £000</b>	<b>Budget Variance £000</b>	<b>Budget Variance %</b>
Chief Executives	£31,981	£31,981	£0	<b>£31,981</b>	£0	0%
Leisure Services	£1,095	£1,095	£0	<b>£1,095</b>	£0	0%

## **2. Recommendations**

Members are requested to:

- 2.1. Note the projected Revenue outturn position detailed in Table 1 above;
- 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 overspend of (£2.468m) (2.6% of total budget) for all services reporting to this Policy Board. Detailed division service reports can be found in Appendix 2, 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 reasons 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).
- 3.4. The most significant areas to bring to member's attention relate to the projected impact of the COVID19 on both Renfrewshire Leisure and the HSCP.
  - At present RL remain heavily impacted by the lockdown response to the COVID crisis with facilities only recently approved for re-opening under the Scottish Government's phase three arrangements and as a consequence have experienced a significant loss of income. It is anticipated that over the course of the remainder of 2020/21 RL will experience only a partial financial recovery due to the ongoing operational restrictions impacting on the revenue recovery as well as additional operational costs. It is forecast that over the course of 2020/21 the Council will be required to provide RL with an additional £4.5m of financial support and this is reflected within the reported figures.

- Within adult services managed by Renfrewshire HSCP, the service has been required to take unprecedented measures in response to the coronavirus pandemic, including substantial levels of support to external care providers in order to ensure their ongoing financial sustainability. As at period 3, the service estimates that costs incurred specifically in relation to COVID-19 may reach £20m by the end of the financial year. The Scottish Government has provided in principle confirmation that all reasonable additional costs associated with the crisis will be fully funded. The IJB has recently sought more specific formal follow up confirmation from the Scottish Government on this funding commitment. On this basis, at present additional cost relating to the COVID response is not therefore included within this report on the expectation of these costs being funded directly by the Scottish Government.

#### **4. Revenue Budget Adjustments**

- 4.1. Members are requested to note from Appendix 1 that budget adjustments totalling £0.034m have been processed since the last report. These related mainly to:
  - £0.244m budget decrease in Adult Services due to a budget transfer to ICT for Care at Home Scheduling and Monitoring System.
  - £0.047m increase in budget to fund a dedicated resource within Corporate Communications
  - £0.013m transfer of budget to Finance & Resources to reflect a centralisation of ICT resource
  - £0.437m transfer of funding from corporate resources for the continued delivery of Future Paisley
  - £0.260m decrease in budget to reflect the reduction in staff numbers as a result of officers leaving under the VR/VER scheme approved as part of the Right for Renfrewshire programme prior to suspension.

#### **5. Capital**

- 5.1. The Capital Investment Programme 2020/21 to 2024/25 was approved by the Council on 9<sup>th</sup> March 2020. For the Chief Executive's Service the approved capital spend for 2020/21 is £58.465m.
- 5.2. The Capital Monitoring report at Appendix 3 indicates movement in the approved capital programme for the Chief Executive's Service for the year of £26.484m. This arises across the programme in both the City Deal and Paisley Venues & Town Centre Infrastructure areas, owing to delays in progressing individual project milestones at varying stages due to the COVID-19 pandemic.

- 5.3. For Leisure Services the approved capital spend for 2020/21 is £1.095m.
- 5.4. The Capital Monitoring report at Appendix 3 indicates no change in the approved capital programme for Leisure Services, with the programme expected to continue in line with projected timescales at this stage.
- 5.5. Further detail, including reasons for significant variances, can be found at Appendix 3.

## **6. Capital Budget Adjustments**

- 6.1. Since the last report, budget changes in totalling £26.484m have arisen which reflect the following:

Budget increases in 2020-21 (£2.350m):

- Paisley Venues & Town Centre Infrastructure - Town Centre Capital Fund (£2.250m) approved by Council to provide further investment in town centres across Renfrewshire, building on the investment support through the Scottish Government's Town Centre Fund grant in 2019/20;
- Paisley Venues & Town Centre Infrastructure - Retail Improvement Scheme (£0.100m) approved by Council to augment the existing Retail Improvement Fund directed to support local businesses improve shop fronts.

Budget Transfers in 2020-21 (£0.445m):

- Leisure Services - Lagoon Internal Play Centre (£0.445m) from the Strategic Asset Management Fund.

Budget Carried Forward from 2019-20 into 2020-21 (£0.048m):

- Paisley Venues & Town Centre Infrastructure - Townscape Heritage CARS 2 (£0.048m).

Budget Brought Forward to 2019-20 from 2020-21 due to accelerated expenditure (£0.837m):

- Paisley Venues & Town Centre Infrastructure (£0.837m) mainly in respect of professional fees to meet project milestones across the programme for design and planning stages.

Budget Brought Forward to 2020-21 from 2021-22 (£0.646m) due to minor amendments to programme timescales:

- City Deal Projects - Glasgow Airport Investment Area (£0.563m);
- Paisley Venues & Town Centre Infrastructure - Paisley Learning & Culture Hub (£0.083m).

Budget Carried Forward to 2021-22 from 2020-21 (£29.136m) due to amendments to programme timescales arising as a result of the Covid-19 pandemic:

- City Deal – Clyde Waterfront & Renfrew Riverside and Airport Access (£17.405m);
  - City Deal Related Projects – AMIDS: Public Realm Phase 1 (£1.560m)
  - Paisley Venues & Town Centre Infrastructure (£9.726m);
  - Leisure Services – Lagoon Internal Play Centre (£0.445m).
- 

## **Implications of this report**

1. **Financial** – The projected budget outturn position for Leadership Board Revenue budget is an overspend of (£2.468m). Income and expenditure will continue to be monitored closely for the rest of the financial year and, where necessary, steps will be taken to mitigate any overspend.

The projected outturn position for Leadership Board Capital budget is breakeven. The Capital programme will continue to be monitored closely for the rest of the financial year.

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**  
Capital projects will result in new assets (City Deal) and refurbishment and improvement to Cultural Infrastructure and Public Realm assets.

- 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 9<sup>th</sup> March 2020

Non-housing Capital Investment Programme, Prudential Framework and Treasury Management Strategy, and Capital Strategy 2020/21 to 2022/23  
Council, 9th March 2020.

---

**Author:**      Valerie Howie, Revenue  
                     Geoff Borland, Capital

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2020/21**  
**1st April 2020 to 26th June 2020**

**POLICY BOARD : LEADERSHIP BOARD**

Objective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Adult Services	72,504	(245)	72,259	70,670	0	70,670	1,589	2.2%
Chief Executive's Service	20,610	(4)	20,606	21,063	3,600	24,663	(4,057)	(19.7%)
Communities, Housing & Planning Services (Paisley Legacy)	200	215	415	415	0	415	0	0.0%
<b>NET EXPENDITURE</b>	<b>93,314</b>	<b>(34)</b>	<b>93,280</b>	<b>92,148</b>	<b>3,600</b>	<b>95,748</b>	<b>(2,468)</b>	<b>(2.6%)</b>

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Employees	38,403	1,425	39,828	38,608	(60)	38,548	1,280	3.2%
Premises Related	821	0	821	930	0	930	(109)	(13.3%)
Transport Related	802	0	802	738	0	738	64	8.0%
Supplies and Services	14,316	0	14,316	14,764	3,620	18,384	(4,068)	(28.4%)
Third Party Payments	57,181	1,171	58,352	57,787	0	57,787	565	1.0%
Transfer Payments	8,288	(143)	8,145	8,496	0	8,496	(351)	(4.3%)
Support Services	126	0	126	103	0	103	23	18.3%
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>119,937</b>	<b>2,453</b>	<b>122,390</b>	<b>121,426</b>	<b>3,560</b>	<b>124,986</b>	<b>(2,596)</b>	<b>(2.1%)</b>
Income	(26,623)	(2,487)	(29,110)	(29,278)	40	(29,238)	128	0.4%
<b>NET EXPENDITURE</b>	<b>93,314</b>	<b>(34)</b>	<b>93,280</b>	<b>92,148</b>	<b>3,600</b>	<b>95,748</b>	<b>(2,468)</b>	<b>(2.6%)</b>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2020/21**  
**1st April 2020 to 26th June 2020**

**POLICY BOARD : LEADERSHIP BOARD - ADULT SERVICES**

Objective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Older People	48,806	2	48,808	46,584	0	46,584	2,224	4.6%
Physical or Sensory Difficulties	6,174	(133)	6,041	6,695	0	6,695	(654)	(10.8%)
Learning Difficulties	14,417	(114)	14,303	14,605	0	14,605	(302)	(2.1%)
Mental Health Needs	2,445	0	2,445	2,172	0	2,172	273	11.2%
Addiction Services	662	0	662	614	0	614	48	7.3%
<b>NET EXPENDITURE</b>	<b>72,504</b>	<b>(245)</b>	<b>72,259</b>	<b>70,670</b>	<b>0</b>	<b>70,670</b>	<b>1,589</b>	<b>2.2%</b>

Objective Heading	Key Reasons for Projected Variance
Older People	Underspends in employee costs reflecting vacancies due to recruitment issues. Under occupancy in internal and external care homes due to COVID pandemic.
Physical or Sensory Difficulties	The overspend within PD is mainly due to pressures on the Adult placement budget reflecting the impact of increasing demand and SDS.
Learning Difficulties	The overspend within LD is mainly due to pressures on the Adult placement budget reflecting the impact of increasing demand and SDS.
Mental Health Needs	Underspends in employee costs reflecting vacancies due to recruitment issues.



**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2020/21**  
**1st April 2020 to 26th June 2020**

**POLICY BOARD : LEADERSHIP BOARD - ADULT SERVICES**

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Employees	31,842	(509)	31,333	30,168	0	30,168	1,165	3.7%
Premises Related	353	0	353	363	0	363	(10)	(2.8%)
Transport Related	800	0	800	736	0	736	64	8.0%
Supplies and Services	1,735	0	1,735	1,782	0	1,782	(47)	(2.7%)
Third Party Payments	57,062	1,171	58,233	57,668	0	57,668	565	1.0%
Transfer Payments	6,243	(253)	5,990	5,962	0	5,962	28	0.5%
Support Services	70	0	70	57	0	57	13	18.6%
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>98,105</b>	<b>409</b>	<b>98,514</b>	<b>96,736</b>	<b>0</b>	<b>96,736</b>	<b>1,778</b>	<b>1.8%</b>
Income	(25,601)	(654)	(26,255)	(26,066)	0	(26,066)	(189)	(0.7%)
<b>NET EXPENDITURE</b>	<b>72,504</b>	<b>(245)</b>	<b>72,259</b>	<b>70,670</b>	<b>0</b>	<b>70,670</b>	<b>1,589</b>	<b>2.2%</b>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2020/21**  
**1st April 2020 to 26th June 2020**

**POLICY BOARD : LEADERSHIP BOARD - CHIEF EXECUTIVE'S SERVICE**

Obbjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Chief Executive and Management	357	(4)	353	366	15	381	(28)	(7.9%)
Policy and Commissioning	4,042	(6)	4,036	4,513	(100)	4,413	(377)	(9.3%)
Marketing and Communications	2,680	206	2,886	2,922	(700)	2,222	664	23.0%
City Deal	0	0	0	0	0	0	0	0.0%
Regeneration and Economic Development	2,491	(200)	2,291	2,222	85	2,307	(16)	(0.7%)
Leisure Services (incl Renfrewshire Leisure)	11,040	0	11,040	11,040	4,300	15,340	(4,300)	(38.9%)
<b>NET EXPENDITURE</b>	<b>20,610</b>	<b>(4)</b>	<b>20,606</b>	<b>21,063</b>	<b>3,600</b>	<b>24,663</b>	<b>(4,057)</b>	<b>(19.7%)</b>

Objective Heading	Key Reasons for Projected Variance
Chief Executive and Management	Mainly due to the estimated costs for overtime service wide which may be required as the service continues to respond to the easing of lockdown measures.
Policy and Commissioning	The adverse variance represents the net effect of a reduction in employee costs due to staff turnover and staff on parenting leave which will assist in funding an element of the costs incurred in responding to the COVID-19 pandemic, set against expenditure on strategic investment projects for Public Wifi and Tackling Poverty which will be funded by a drawdown from earmarked reserves as required.
Marketing and Communications	The net reduction in costs from the cancellation of the Renfrewshire Council events programme for 2020.
Regeneration and Economic Development	Amounts commissioned on studies to assist in determining the impact on the Renfrewshire economy of COVID-19 together with the cost of irrecoverable grant due to staff redeployment.
Leisure Services (incl Renfrewshire Leisure)	The projected costs of supporting Renfrewshire Leisure with a revised level of requisition as a result of the net impact of income loss and increased costs incurred as a result of the closure of facilities during the lockdown period.

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2020/21**  
**1st April 2020 to 26th June 2020**

**POLICY BOARD : LEADERSHIP BOARD - CHIEF EXECUTIVE'S SERVICE**

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Employees	6,561	1,770	8,331	8,276	(60)	8,216	115	1.4%
Premises Related	468	0	468	567		567	(99)	(21.2%)
Transport Related	2	0	2	2		2	0	0.0%
Supplies and Services	12,581	0	12,581	12,982	3,620	16,602	(4,021)	(32.0%)
Third Party Payments	119	0	119	119		119	0	0.0%
Transfer Payments	1,845	59	1,904	2,283		2,283	(379)	(19.9%)
Support Services	56	0	56	46		46	10	17.9%
Depreciation and Impairment Losses	0	0	0			0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>21,632</b>	<b>1,829</b>	<b>23,461</b>	<b>24,275</b>	<b>3,560</b>	<b>27,835</b>	<b>(4,374)</b>	<b>(18.6%)</b>
Income	(1,022)	(1,833)	(2,855)	(3,212)	40	(3,172)	317	11.1%
<b>NET EXPENDITURE</b>	<b>20,610</b>	<b>(4)</b>	<b>20,606</b>	<b>21,063</b>	<b>3,600</b>	<b>24,663</b>	<b>(4,057)</b>	<b>(19.7%)</b>

**RENFREWSHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2020/21**  
**1st April 2020 to 26th June 2020**

**POLICY BOARD : LEADERSHIP BOARD - PAISLEY LEGACY**

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Employees	0	164	164	164	0	164	0	0.0%
Premises Related	0	0	0	0	0	0	0	0.0%
Transport Related	0	0	0	0	0	0	0	0.0%
Supplies and Services	0	0	0	0	0	0	0	0.0%
Third Party Payments	0	0	0	0	0	0	0	0.0%
Transfer Payments	200	51	251	251	0	251	0	0.0%
Support Services	0	0	0	0	0	0	0	0.0%
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0.0%
<b>GROSS EXPENDITURE</b>	<b>200</b>	<b>215</b>	<b>415</b>	<b>415</b>	<b>0</b>	<b>415</b>	<b>0</b>	<b>0.0%</b>
Income	0	0	0	0	0	0	0	0.0%
<b>NET EXPENDITURE</b>	<b>200</b>	<b>215</b>	<b>415</b>	<b>415</b>	<b>0</b>	<b>415</b>	<b>0</b>	<b>0.0%</b>

RENFREWSHIRE COUNCIL  
CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES  
1st April to 26th June 2020  
POLICY BOARD: LEADERSHIP

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						
<b>LEISURE SERVICES</b>											
Leisure Investment Programme	52,266	334	0	334	334	0	0%	52,600	52,600	0	0%
Grass Pitches & Changing Facilities	3,564	637	0	637	637	0	0%	4,201	4,201	0	0%
Community Halls Refurbishment	19	124	0	124	124	0	0%	2,536	2,536	0	0%
Lagoon Internal Play Centre	0	0	0	0	0	0	0%	500	500	0	0%
<b>Total Leisure Services</b>	<b>55,849</b>	<b>1,095</b>	<b>0</b>	<b>1,095</b>	<b>1,095</b>	<b>0</b>	<b>0%</b>	<b>59,837</b>	<b>59,837</b>	<b>0</b>	<b>0%</b>
<b>CHIEF EXECUTIVES</b>											
<b>City Deal Projects</b>											
Glasgow Airport Investment Area	21,931	15,340	563	15,903	15,903	0	0%	38,944	38,944	0	0%
Clyde Waterfront & Renfrew Riverside	15,116	17,921	(16,203)	1,718	1,718	0	0%	82,848	82,848	0	0%
Airport Access	2,934	1,202	(1,202)	0	0	0	0%	96,346	96,346	0	0%
<b>City Deal Related Projects</b>											
GAIA Regeneration	0	2,000	0	2,000	2,000	0	0%	5,500	5,500	0	0%
AMIDS: Public Realm Phase 1 Netheron Square	89	2,277	(1,560)	717	717	0	0%	2,477	2,477	0	0%
<b>Paisley Venues &amp; Town Centre Infrastructure</b>											
Paisley Art Centre Redevelopment	233	400	(367)	33	33	0	0%	2,800	2,800	0	0%
Paisley Town Hall Redevelopment	1,613	3,366	(2,237)	1,129	1,129	0	0%	22,650	22,650	0	0%
Flexible Outdoor Facility/Travel & Accessibility Infrastru	266	2,519	(2,213)	306	306	0	0%	9,700	9,700	0	0%
Playing Fields and Sports Development	392	1,404	(1,249)	155	155	0	0%	7,500	7,500	0	0%
Paisley Museum	5,979	5,616	(2,910)	2,706	2,706	0	0%	42,500	42,500	0	0%
Town Centre Capital Fund	329	1,333	2,047	3,380	3,380	0	0%	3,709	3,709	0	0%
Paisley Learning & Cultural Hub	1,593	2,802	(15)	2,787	2,787	0	0%	7,000	7,000	0	0%
Retail Improvement Fund	0	0	100	100	100	0	0%	100	100	0	0%
Townscape Heritage CARS 2	911	2,285	(1,238)	1,047	1,047	0	0%	4,099	4,099	0	0%
<b>Total Chief Executives</b>	<b>51,386</b>	<b>58,465</b>	<b>(26,484)</b>	<b>31,981</b>	<b>31,981</b>	<b>0</b>	<b>0%</b>	<b>326,173</b>	<b>326,173</b>	<b>0</b>	<b>0%</b>
<b>TOTAL LEADERSHIP BOARD</b>	<b>107,235</b>	<b>59,560</b>	<b>(26,484)</b>	<b>33,076</b>	<b>33,076</b>	<b>0</b>	<b>0%</b>	<b>386,010</b>	<b>386,010</b>	<b>0</b>	<b>0%</b>

\*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.

Objective Heading	Key Reasons for Potential Variance
City Deal Projects/City Deal Related Projects	The programme has been delayed as a result of the Covid-19 pandemic with net projected expenditure of £18.402m slipping into future years to reflect revised timescales.
Paisley Venues & Town Centres Infrastructure	As a result of the Covid-19 pandemic, £10.229m of programmed expenditure has been reprofiled into future years to reflect revised timescales. £2.350m has been added to the programme to support investment in the Town Centre Capital and Retail Improvement Funds as approved by Council at its meeting of 9 March 2020.