

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
SUMMARY

APPENDIX 1

PERIOD END DATE 31 October 2020

Department Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%		£000	£000
Procurement	550	492	504	(46)	-8%	↑	(1)	(45)
Resources	5,239	5,212	5,119	(120)	-2%	↑	(8)	(112)
Regulatory	2,974	1,655	2,907	(67)	-2%	↑	(19)	(48)
People & Technology	6,283	4,189	6,312	29	0%	↓	(3)	32
Communications, Culture, Community and Facilities	16,974	9,253	16,673	(301)	-2%	↑	26	(327)
Education, Learning and Attainment	100,987	48,281	101,886	899	1%	↓	242	657
Environment and Neighbourhood	13,508	9,538	13,867	358	3%	↓	249	109
Housing and Employability	4,515	2,776	4,515	(0)	0%	↑	30	(30)
Regeneration	(1,717)	1,733	(1,746)	(29)	2%	↑	164	(193)
Miscellaneous Services	5,928	3,969	5,874	(54)	-1%	↑	(8)	(46)
Loan Charges	7,072	4,125	7,072	0	0%	→	0	0
Requisition (VJB)	728	425	728	0	0%	→	0	0
Requisition (SPT)	1,592	928	1,592	0	0%	→	0	0
Requisition (CJP)	1,742	1,016	1,742	0	0%	→	0	0
Requisition (HSCP)	70,622	41,196	70,622	0	0%	→	0	0
Non GAE Allocation	(7,173)	(3,797)	(6,509)	664	-9%	↓	664	0
Contingency Fund	0	0	0	0	0%	→	0	0
Net Covid position	5,413	2,924	6,179	766	14%	→	766	0
Total Expenditure	235,237	133,915	237,336	2,099	1%	↓	2,102	(3)
Council Tax/CT Replacement Scheme	(36,620)	(20,929)	(36,620)	0	0%	→	0	0
Revenue Support Grant/ NDR	(190,188)	(138,161)	(190,188)	0	0%	→	0	0
Covid Funding	(6,319)	0	(6,319)	0	0%	→	0	0
Use of Reserves	(2,110)	(1,231)	(2,110)	0	0%	→	0	0
Total Resources	(235,237)	(160,321)	(235,237)	0	0%	→	0	0
Net Expenditure	0	(26,406)	2,099	2,099	0.89%	↓	2,102	(3)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 PROCUREMENT

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%	£000	£000
Service Summary							
Procurement	550	492	504	(46)	-8%	↑	(1)
Total Net Expenditure	550	492	504	(46)	-8%	↑	(1)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
RESOURCES SUMMARY

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Audit	134	167	100	(34)	-25%	↑	(0)	(34)
Central Administration Support	2,416	1,279	2,323	(93)	-4%	↑	(4)	(89)
Finance	1,402	941	1,420	18	1%	↓	(1)	19
Rent Rebates & Allowances	(231)	404	(231)	0	0%	→	0	0
Revenues & Benefits	1,999	1,613	1,980	(19)	-1%	↑	(2)	(17)
Finance Business Centre	287	155	289	2	1%	↓	(0)	2
Cost of Collection of Rates	20	834	19	(1)	-5%	↑	0	(1)
Cost of Collection of Council Tax	(788)	(181)	(781)	7	-1%	↓	0	7
Total Net Expenditure	5,239	5,212	5,119	(120)	-2%	↑	(8)	(112)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 REGULATORY SUMMARY

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PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%		£000	£000
Democratic and Registration Service	815	453	808	(7)	-1%	↑	(11)	4
Environmental Health	693	381	692	(1)	0%	↑	(5)	4
Licensing	(74)	(81)	(89)	(15)	20%	↑	0	(15)
Legal Services	957	577	943	(14)	-1%	↑	(0)	(14)
Planning	583	325	553	(30)	-5%	↑	(3)	(27)
Total Net Expenditure	2,974	1,655	2,907	(67)	-2%	↑	(19)	(48)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 PEOPLE AND TECHNOLOGY

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000
Transactional Services	690	373	696	6	1%	↓	(0)
Human Resources (including risk)	1,225	657	1,243	18	1%	↓	(2)
Information Services	4,064	3,005	4,094	30	1%	↓	(1)
Change Support	304	154	279	(25)	-8%	↑	(1)
Total Net Expenditure	6,283	4,189	6,312	29	0%	↓	(3)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 COMMUNICATIONS, CULTURE, COMMUNITIES AND FACILITIES

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%		£000	£000
Communications & Marketing	313	187	317	4	1%	↓	0	4
Citizen Services	1,351	757	1,366	16	1%	↓	0	16
Performance & Strategy	342	190	342	(0)	0%	↑	0	(0)
Libraries, Museums, Culture	1,593	769	1,608	15	1%	↓	12	4
Arts and Heritage	369	217	367	(2)	0%	↑	0	(2)
Office Accommodation	1,485	437	1,455	(29)	-2%	↑	0	(29)
Clydebank Town Hall	445	66	361	(83)	-19%	↑	0	(83)
Catering Services	4,385	1,932	4,165	(220)	-5%	↑	0	(220)
Building Cleaning	1,473	869	1,514	41	3%	↓	0	41
Building Cleaning PPP	(292)	(214)	(315)	(22)	8%	↑	0	(22)
Facilities Assistants	1,916	1,002	1,919	3	0%	↓	14	(11)
Facilities Management	334	180	311	(23)	-7%	↑	0	(23)
Leisure Management	3,262	2,860	3,262	0	0%	→	0	0
Events	0	0	0	0	0%	↓	0	0
Total Net Expenditure	16,974	9,253	16,673	(301)	-2%	↑	26	(327)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
EDUCATION, LEARNING AND ATTAINMENT

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%		£000	£000
Primary Schools	28,813	15,705	29,000	187	1%	↓	0	187
Secondary Schools	29,025	16,673	29,264	238	1%	↓	0	238
Specialist Educational Provision	16,502	8,735	16,941	439	3%	↓	181	258
Psychological Services	484	331	445	(40)	-8%	↑	0	(40)
Sport Development / Active Schools	589	267	589	0	0%	→	0	0
Early Education	8,216	(2,288)	8,213	(3)	0%	↑	11	(14)
PPP	14,481	7,965	14,477	(4)	0%	↑	0	(4)
Creative Arts	594	351	599	5	1%	↓	18	(13)
Curriculum for Excellence	61	46	61	(0)	0%	↑	0	(0)
Central Admin	184	(441)	191	7	4%	↓	17	(10)
Workforce CPD	309	123	309	0	0%	↓	0	0
Performance & Improvement	448	253	459	12	3%	↓	15	(3)
Education Development	1,281	561	1,338	57	4%	↓	0	57
Raising Attainment - Primary	0	0	0	0	0%	→	0	0
Raising Attainment - Secondary	(0)	(0)	0	0	-100%	↓	0	0
Pupil Equity Fund (including LAC PEF)	(0)	0	0	0	-100%	↓	0	0
Total Net Expenditure	100,987	48,281	101,886	899	1%	↓	242	657

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 ENVIRONMENT AND NEIGHBOURHOOD

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid	
	£000	£000	£000	£000	%		£000	£000
Roads Operations	(1,145)	542	(327)	818	-71%	↓	851	(33)
Roads Services	3,908	1,622	3,239	(669)	-17%	↑	(602)	(67)
Transport, Fleet & Maintenance Services	(506)	(243)	(504)	2	0%	↓	0	2
Grounds Maintenance & Street Cleaning Client	7,360	4,293	7,360	0	0%	→	0	0
Outdoor Services	249	(27)	189	(60)	-24%	↑	0	(60)
Burial Grounds	(157)	(223)	(160)	(3)	2%	↑	0	(3)
Crematorium	(1,001)	(444)	(962)	39	-4%	↓	0	39
Waste Services	7,542	4,609	7,773	231	3%	↓	0	231
Depots	0	0	0	0	0%	→	0	0
Ground Maintenance & Street Cleaning Trading A/c	(2,742)	(592)	(2,742)	0	0%	→	0	0
Total Net Expenditure	13,508	9,538	13,867	358	3%	↓	249	109

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 HOUSING AND EMPLOYABILITY

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%		£000	£000
Working 4 U	2,728	1,866	2,738	10	0%	↓	30	(20)
Communities	876	469	854	(23)	-3%	↑	0	(23)
Homeless Persons	377	110	354	(24)	-6%	↑	0	(24)
Private Sector housing	42	24	42	0	0%	→	0	0
Anti Social Behaviour	492	307	527	35	7%	↓	0	35
Total Net Expenditure	4,515	2,776	4,515	(2)	0%	↑	30	(32)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
REGENERATION

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21		Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%		£000	£000
Housing Maintenance Trading A/c	340	931	220	(120)	-35%	↑	0	(120)
Housing Asset and Investment	49	0	1	(48)	-98%	↑	0	(48)
Corporate Assets and Capital Investment Programme	(2,989)	(477)	(2,882)	107	-4%	↓	164	(58)
Economic Development	224	342	219	(5)	-2%	↑	0	(5)
Central Repairs & Maintenance	(11)	141	(13)	(1)	10%	↑	0	(1)
Private Sector Housing Grants	11	116	12	1	6%	↓	0	1
Consultancy Services	659	680	697	38	6%	↓	0	38
Total Net Expenditure	(1,717)	1,733	(1,746)	(29)	2%	↑	164	(194)

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 MISCELLANEOUS

APPENDIX 2

PERIOD END DATE

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
Service Summary	£000	£000	£000	£000	%	£000	£000
Sundry Services	3,539	2,488	3,496	(43)	-1%	0	(43)
Members Allowances, etc	599	328	585	(14)	-2%	0	(14)
European Employability	510	298	510	0	0%	0	0
Chief Executive, Directors and Strategic Leads	1,280	855	1,283	3	0%	(8)	11
Total Net Expenditure	5,928	3,969	5,874	(54)	-1%	(8)	(46)

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
COVID - LOCAL GOVERNMENT HARDSHIP FUND

PERIOD END DATE

31 October 2020

Scottish Government Local Govt Funding	WDC allocation	Service / Subjective Summary	Total Budget 2020/21	Spend to Date 2020/21	Projected Spend	Variance	
£000	£000	Service Summary	£000	£000	£000	£000	%
(155,000)	(2,729)	Local Government Income	(2,729)	0	(2,729)	0	0%
(50,000)	(880)	Hardship Fund	(880)	0	(880)	0	0%
(70,000)	(684)	Food - Grant Income	(684)	0	(684)	0	0%
		Additional funding (Free School Meals and Additional SGovt)	(632)	0	(632)	0	0%
		Additional consequentials	(862)	0	(862)	0	0%
(45,000)	(532)	Social Welfare Fund	(532)	(168)	(532)	0	0%
		Funding total	(6,319)	(168)	(6,319)	0	0%
		Council Service budget adjustments due to covid (funding provided to services)	1,690	0	1,690	0	0%
		Council Service controllable spend budget adjustments due to covid	(784)	0	(784)	0	0%
		Budget available total	(5,413)	(168)	(5,413)	0	0%
		General spend held centrally*	3,565	1,758	4,331	766	21%
		Catering Spend	1,316	1,166	1,316	0	0%
		Social Welfare Fund - Spend	532	168	532	0	0%
		Spend total	5,413	3,092	6,179	766	21%
		Net Expenditure	0	2,924	766	766	0%

* please note that there remains variances within services due to increases in demand/ lost income/ reduced costs that are due to covid which requires to be considered against the income received as Government Funding

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Resources

Central Administration Support	2,416	2,323	(93)	-4%	↑
Service Description	This services deals with administration functions within the Authority				
Main Issues / Reason for Variance	The main reason for the favourable variance is vacancies				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	It is anticipated that the underspend will continue throughout the year				

Communications, Culture, Community and Facilities

Catering Services	4,385	4,165	(220)	-5%	↑
Service Description	Catering Services across WDC				
Main Issues / Reason for Variance	There has been a reduction in food purchases with the closure of schools and Early Years facilities. Take-up of meals since the reopening of the schools has been lower than normal for a number of reasons eg lower pupil numbers due to self-isolation etc				
Mitigating Action	None required although the service will be continually monitored				
Anticipated Outcome	Underspend by year-end				

Clydebank Town Hall	445	361	(83)	-19%	↑
Service Description	The service provides civic accommodation and facilities within Clydebank				
Main Issues / Reason for Variance	The main reason for the variance is that the vacancies held are unlikely to be filled in 20/21.				
Mitigating Action	No action can be taken at this time				
Anticipated Outcome	An underspend is anticipated.				

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Education , Learning and Attainment					
Primary Schools	28,813	29,000	187	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise due to an overspend in employee costs (£287k) mainly due to teacher turnover materialising and unbudgeted maternity pay. There is an anticipated overspend against heating costs as a result of increased ventilation as part of our covid response measures. However, at this stage it is anticipated that the heating costs will be covered by a combination of additional SG grant and our own financial flexibilities. Covid has impacted on our ability to roll out the extension of free school meals in the primaries from the October week by delaying work on kitchens and dining areas. As a consequence of this delay there is now a favourable variance anticipated against school meals income (£115k).				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved albeit partially mitigated by a favourable variance against school meals income.				
Secondary Schools	29,025	29,264	238	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Savings from teacher turnover have not materialised. There is an anticipated overspend against heating costs as a result of increased ventilation as part of our covid response measures. However, at this stage it is anticipated that these heating costs will be covered by a combination of additional SG grant and our own financial flexibilities.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved				

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Specialist Educational Provision	16,502	16,941	439	3%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	<p>Payments to Other Bodies are currently overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements. Residential placements are demand-led and can fluctuate throughout the year. However, at present the number of placements is up over 10% on last year and the average cost is up 6%. Most of the overspend on residential is attributable to covid - either in delays to childrens' hearings or preventing engagement with parents prior to their departure from residential placements. The remainder of the variance is attributable to budgeted staff turnover not being realised.</p>				
Mitigating Action	<p>The requirement for Residential Placements are demand-led services and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.</p>				
Anticipated Outcome	<p>If current levels of demand continue then it is anticipated that Residential and Day budgets will overspend. Staff turnover is unlikely to be achieved.</p>				
Education Development	1,281	1,338	57	4%	↓
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	<p>After allowing for Gaelic grant there is a small overspend on employee costs as staff turnover has not materialised. There is a projected increase in the senior phase bus contract for 2020/21.</p>				
Mitigating Action	Officers will continue to monitor the budget .				
Anticipated Outcome	An overspend is anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Environment and Neighbourhood					
Roads Operations	(1,145)	(327)	818	-71%	↓
Service Description	This service covers the delivery of roads works orders raised				
Main Issues / Reason for Variance	Some work has not been able to be carried out due to COVID, resulting in less income being achievable. Partially offset by underspends in materials and transport				
Mitigating Action	This overspend will be offset to some degree by an underspend in Roads services				
Anticipated Outcome	Overspend at year end				
Roads Services	3,908	3,239	(669)	-17%	↑
Service Description	This service relates to Roads design , structures , street lighting , road safety and school crossing patrols				
Main Issues / Reason for Variance	Some work has not been able to be carried out due to COVID-19 lockdown, resulting in less recharges come from Roads operation				
Mitigating Action	This underspend is offset to some degree by an underspend in Roads services				
Anticipated Outcome	Work completed will be less than budgeted due to covid				
Outdoor Services	249	189	(60)	-24%	↑
Service Description	This service covers the outdoor sporting facilities provided by WDC and public conveniences				
Main Issues / Reason for Variance	This favourable variance is due mainly to staff vacancies and additional Golf income				
Mitigating Action	None required although the service will continually monitored throughout the year.				
Anticipated Outcome	An underspend is expected at year end				
Waste Services	7,542	7,773	231	3%	↓
Service Description	Waste Collection and Refuse disposal services				
Main Issues / Reason for Variance	There has been a general increase in household rubbish related to home working. There has also been increased costs from the recycling contractor due to higher levels of contaminated loads which attract higher rate for processing				
Mitigating Action	The service will commence with a communication strategy as soon as possible to remind residents of how to correctly recycle to reduce contaminated recycling loads				
Anticipated Outcome	Overspend anticipated				

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2020/21
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Projected Spend	Variance		
	£000	£000	£000	%	
Regeneration					
Housing Maintenance Trading A/c	340	220	(120)	-35%	↑
Service Description	This service delivers maintenance and investment services to the council's housing stock.				
Main Issues / Reason for Variance	The reduced loss is due to the service projecting additional income from void house works				
Mitigating Action	A successful staff furlough claim made to HMRC. Plans are in place to maximise income during the remainder of this financial year				
Anticipated Outcome	A positive variance is projected against the revised budget. This financial position will be subject to review as recovery plans are implemented.				
Corporate Assets and Capital Investment Programme	(2,989)	(2,882)	107	-4%	↓
Service Description	This service provides asset and estate management				
Main Issues / Reason for Variance	This projected adverse variance is mainly due to salary capitalisation not anticipated to be fully achieved during the COVID-19 lockdown.				
Mitigating Action	The budget will continue to be monitored throughout the year and any actions which can be taken to mitigate the overspend are being identified				
Anticipated Outcome	Overspend anticipated				
Other					
Non GAE Allocation	(7,173)	(6,509)	664	-9%	↓
Service Description	This is the allocation of support service costs to other council services - excluding General Services) - such as HRA, capital, external bodies				
Main Issues / Reason for Variance	This adverse variance is due to the allocation of central administration to non GAE services being lower than budgeted due to covid				
Mitigating Action	Limited action can be taken to minimise this overspend.				
Anticipated Outcome	An adverse variance is anticipated				

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2020/21
 ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis			
	Total Budget	Projected Spend	Variance	RAG Status
	£000	£000	£000	%

Net Covid position	5,413	6,179	766	14%	↓
Service Description	This represents the funding from Scottish Government specifically for covid and additional spend identified outwith specific Council Services				
Main Issues / Reason for Variance	The adverse variance is due to a transfer from services of increases in demand/ lost income/ reduced costs that are due to covid, partially offset by income received as Government Funding				
Mitigating Action	Limited action can be taken to minimise this overspend, although management will take action identified to minimise this position.				
Anticipated Outcome	An adverse variance is anticipated				