



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by the Executive Director of Finance

Contact: Martin Booth Ext: 73837

Item 2  
2nd October 2019

## BUDGET MONITORING 2019-20; PERIOD 6

### Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2019 to 30 August 2019.

This report was considered by the City Administration Committee on 26 September 2019.

### Recommendations:

The Committee is asked to note the contents of this report.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes  No

consulted: Yes  No

#### **PLEASE NOTE THE FOLLOWING:**

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## 1. Introduction

1.1 This report provides a summary of financial performance for the period 1 April 2019 to 30 August 2019.

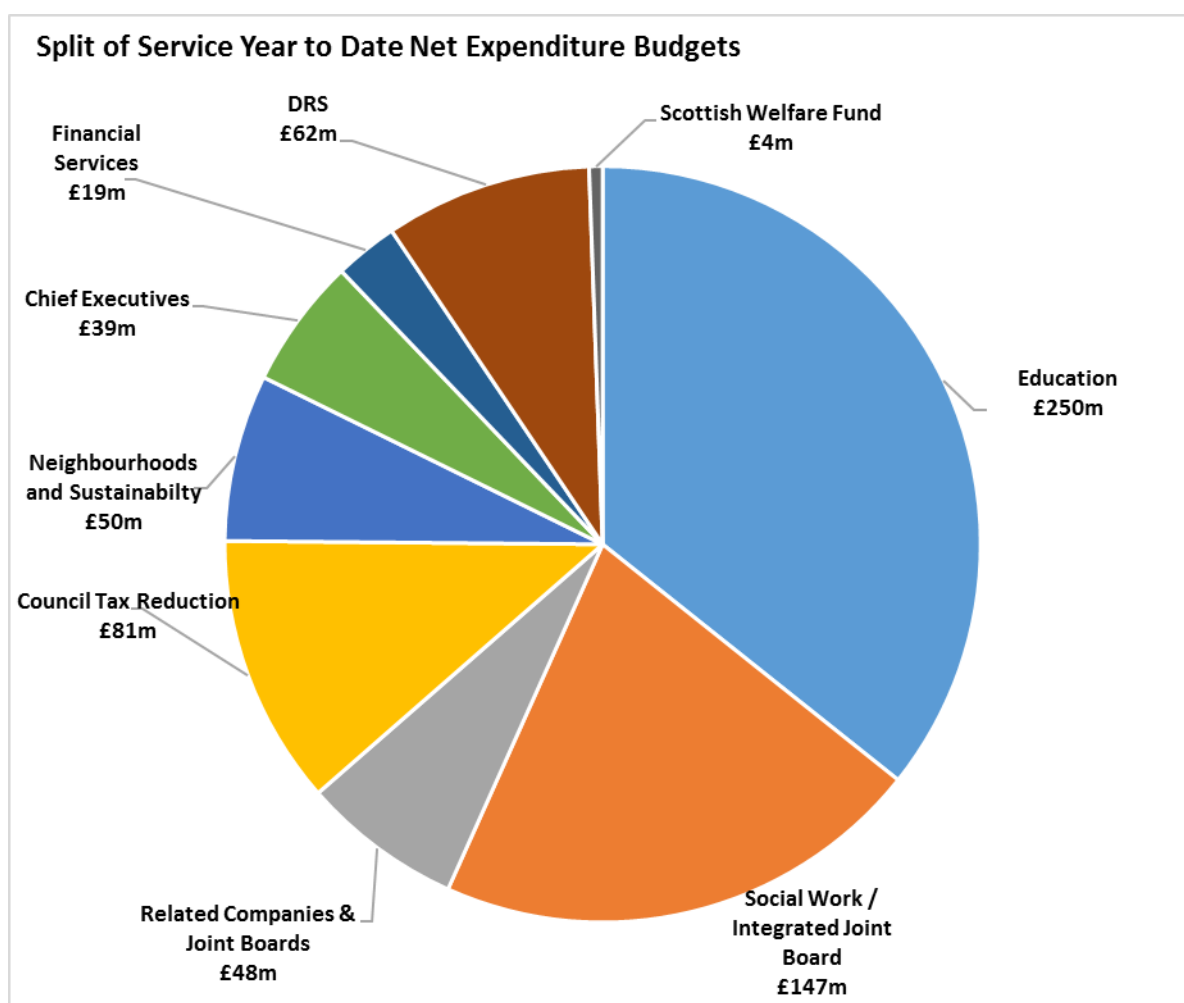
## 2. Reporting Format

2.1 This report provides a summary of the Council's financial position.

## 3. Approved Budget

3.1 The 2019-20 budget was approved by Council on 21 February 2019 and the detailed service estimates subsequently approved by the City Administration Committee on 4 April 2019. These budgets are shown as "Original Annual Budget", in the attached monitoring statements. In order to monitor financial performance accurately, budgets will be updated each period to reflect new monies, operational changes and any additional approvals.

3.2



3.3 The key changes to the original budget made up to period 6 are outlined in section 4, below.

## **4. Revenue Budget**

- 4.1 During period 5 and 6 there has been a net budget increase of £3.0m resulting in a cumulative budget increase of £13.6m to date. Service specific budget changes are summarised in the paragraph below.
- 4.2 The significant budget changes since period 4 are as follows:
- 4.2.1 Expenditure budgets have increased within Chief Executive's Office and Financial Services by £2.3m to reflect the drawdown of previously approved carry forwards.
- 4.2.2 Expenditure budgets have increased within Education Services by £1.5m in respect of additional funding from the Scottish Government in relation to Probationers costs.
- 4.2.3 Income and expenditure budgets within Development and Regeneration Services have increased by £0.3m to reflect additional Scottish Government funding for the No One Gets Left Behind employability funding stream project.
- 4.2.4 Income and expenditure budgets within Education Services have increased by £1.0m to reflect additional Scottish Government funding in relation to No One Gets Left Behind employability funding stream project (£0.4m), additional Arts Council funding in relation to Youth Music Initiative (£0.4m) and additional Glasgow Chamber of Commerce funding in relation to Developing Young Workforce (0.2m).
- 4.2.5 Income and expenditure budgets within Financial Services have increased by £0.3m to reflect additional NHS funding for Money Matters and Money Advice Service (£0.2m) and additional funding in respect of various small grants from external sources (£0.1m).
- 4.2.6 Income and expenditure budgets within Neighbourhoods and Sustainability have increased by £0.2m to reflect additional Transport Scotland funding in relation to Low Emission Zones (£0.1m) and additional funding in relation to the Scottish Cities Alliance and other projects (£0.1m).
- 4.2.7 Income and expenditure budgets within Social Work Services have increased by £0.5m to reflect increased Health Board Resource Transfer.
- 4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Finance's delegated powers and budget realignments between and within various service departments to reflect the transfer of responsibilities and service reconfigurations.

## **5. Summary Position**

### **Revenues**

#### **5.1 Council Tax**

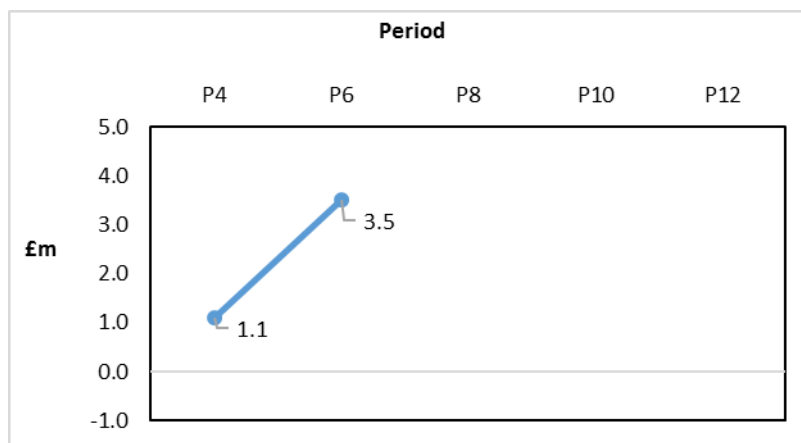
- 5.1.1 At this stage of the year, the actual income expected to be collected from council tax is £290.6m in line with the approved budget.
- 5.1.2 The council tax collected to 31 August 2019 amounts to £118.4m. This represents 48.12% of the figure to be collected and is 0.38% ahead of last year's equivalent collection figure. The target rate of collection for Council Tax this year is 95.03%.

## 5.2 Non Domestic Rates

- 5.2.1 Non Domestic Rates income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue grant to ensure no overall change in the total revenue support provided by the Scottish Government.
- 5.2.2 The Non Domestic Rates collected to 31 August 2019 amounts to £156.1m. This represents 40.92% of the figure to be collected and is 0.23% behind last year's equivalent collection figure. The target rate for collection for Non Domestic Rates for this year is 97.7%.

## 6. General Fund

- 6.1 Net expenditure is running at 100.7% of profile, representing an overspend of £3.5m. This reflects overspends within Development and Regeneration Services, Education Services and Neighbourhoods and Sustainability offset by savings within Financial Services.
- 6.2 Net Expenditure Position – budget variance:



## 7. Services

### 7.1 Development and Regeneration Services £0.9m

- 7.1.1 This reflects an overspend in the property and land services division due to overspends on rents, property repairs and utilities. Employee costs are also overspent mainly within Non Schools Catering and FM Services. These overspends are partly offset by an over recovery of income.

### 7.2 Education Services £1.8m

- 7.2.1 This reflects overspends in employee costs, transport and supplies and services offset by savings in Additional Support for Learning external placements.

### **7.3 Neighbourhoods and Sustainability £1.1m**

- 7.3.1 This reflects lower income within refuse collection and lower parking income. The fall in the overall level of income received from waste recycling has also reduced the service's capacity to offset these pressures going forward. In addition, Community Safety is showing an overspend due to higher staff costs than anticipated.

### **7.4 Financial Services – Council Tax Reduction / Benefits Payments -£0.3m**

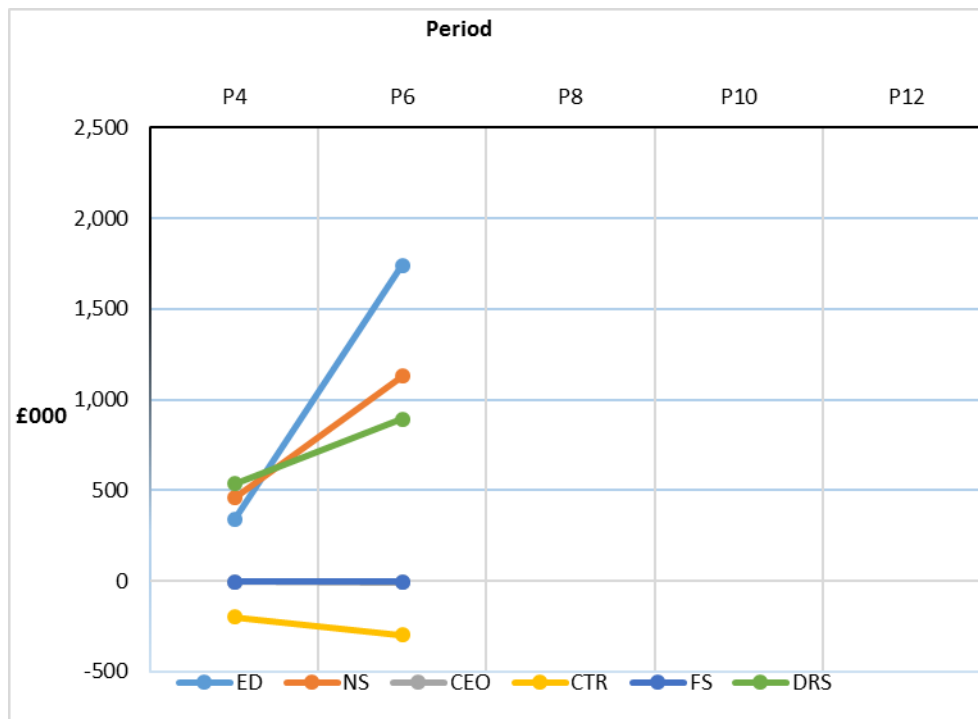
- 7.4.1 This reflects a lower level of commitment in respect of the Council Tax Reduction scheme.

## **8. Social Work Services**

- 8.1 The Glasgow City Integration Joint board (IJB) is now responsible for the planning and commissioning of health and social care services within the city.
- 8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.
- 8.3 At period 6 Social Work Services is showing an overspend of £0.9m. This overspend is mainly within Homecare Services in Older People and is reflective of costs of services which have transferred from Cordia. There are also overspends within Adult Services which is offset by an underspend in Children and Families as a result of staff vacancies within the service.
- 8.4 The council and the IJB have considered the scale of the homecare overspend and propose that it is jointly funded in 2019-20 with a 50% contribution from the council. This is currently estimated at £2.35 million. This will also be added to the base budget in future years.

## 9 Service Variance Comparison

9.1 Service financial performance across the year to date is illustrated below:



## 10. Trading Operations

10.1 Both Trading Operations are currently generating a surplus in line with budget.

10.2 It is expected that both trading operations will achieve a break-even position in 2019-20 (excluding IAS 19 employee benefits costs, which are not included in Trading Operations' charge-out rates).

## 11. Forecast

11.1 A full probable out-turn exercise will be undertaken for the next report scheduled for Period 8.

## 12. Recommendations

12.1 The Committee is asked to note the contents of this report.

LIST of Attachments:

- Key Figures
- Council Tax Income
- Non Domestic Rates Income
- General Fund Summary
- Social Work Services Summary
- Detailed Service Reports

## APPENDIX 1

### GLASGOW CITY COUNCIL BUDGET MONITORING

#### KEY FIGURES

#### PERIOD 6 - 1 April 2019 to 30 August 2019

<b>Measure</b>	<b>Status (Under or Over Budget Profile)</b>	<b>Period 6</b>
Council Tax Income	On budget	
Council Tax Collection Rate	Ahead	+0.38%
Non Domestic Rates Collection Rate	Behind	-0.23%
General Fund Net Expenditure	Over	+£3.7m
 <b><u>Service Departments:</u></b>		
Chief Executive's Office	On budget	
Development and Regeneration Services	Over	+£0.9m
Education Services	Over	+£1.8m
Financial Services	On budget	
Financial Services – Benefit Payments	Under	-£0.3m
Financial Services – Scottish Welfare Fund	On budget	
Neighbourhoods and Sustainability	Over	+£1.1m
		<hr/> <b>+£3.5m</b> <hr/>
Social Work Services	Over	+£0.9m



## Glasgow City Council

### Budget Monitoring 2019/20

#### Revenues - Income Monitoring and Cash Collection

Period to 30th August 2019

#### Council Tax

Income Monitoring	Estimate 2019/20 £000	Forecast Outturn 2019/20 £000	Variance £000
	290,599	290,599	0

#### Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	32,027	32,027	13.20	12.93	0.27
May	21,557	53,584	21.93	21.57	0.36
June	20,473	74,057	29.95	29.90	0.05
July	22,684	96,741	39.16	38.89	0.27
August	21,662	118,403	48.12	47.74	0.38
September			0.00	56.51	
October			0.00	66.01	
November			0.00	75.10	
December			0.00	84.59	
January			0.00	91.02	
February			0.00	93.61	
March			0.00	95.03	

**Total Cash to be Collected** **246,047**  
(i.e. net of Council Tax Reduction etc)

**Target collection in year (95.03%)** **233,818**

## Glasgow City Council

### Budget Monitoring 2019/20

#### Revenues - Cash Collection

Period to 30th August 2019

#### Non Domestic Rates

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	24,420	24,420	6.40	9.05	-2.65
May	43,917	68,337	17.93	17.65	0.28
June	29,160	97,497	25.49	25.49	0.00
July	28,733	126,230	33.08	33.04	0.04
August	29,847	156,077	40.92	41.15	-0.23
September			0.00	54.99	
October			0.00	64.69	
November			0.00	72.51	
December			0.00	80.68	
January			0.00	88.95	
February			0.00	96.32	
March			0.00	97.98	
<b>Total Cash to be Collected</b>		<b>381,463</b>			
<b>Target collection in year (97.7%)</b>		<b>372,689</b>			

**GLASGOW CITY COUNCIL**  
**2019/20 REVENUE BUDGET : MONITORING REPORT**  
**GENERAL FUND SERVICE SUMMARY**

PERIOD 6: 1 APRIL 2019 TO 30 AUGUST 2019

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000
				Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	
				£000	£000	£000	£000	£000	£000	
89,524	1,206	90,730	Chief Executive's Office	40,631	40,639	1,899	1,898	38,732	38,741	-9
61,277	-5,340	55,937	Development & Regeneration Services	124,305	123,327	61,608	61,522	62,697	61,805	892 OVER
579,640	17,754	597,394	Education Services	259,463	257,993	7,832	8,102	251,631	249,891	1,740 OVER
38,606	485	39,091	Financial Services	23,590	23,594	4,505	4,505	19,085	19,089	-4
80,905	-188	80,717	Financial Services - Council Tax Reduction Scheme/Benefit Payments	220,050	220,348	139,656	139,656	80,394	80,692	-298
6,812	0	6,812	Financial Services - Scottish Welfare Fund	3,610	3,610	0	0	3,610	3,610	0
121,665	2,492	124,157	Neighbourhoods and Sustainability	78,492	78,520	27,122	28,279	51,370	50,241	1,129 OVER
101,457	95	101,552	Related Companies and Joint Boards	48,584	48,584	802	802	47,782	47,782	0
-52,094	-384	-52,478	Specific Grant	0	0	52,218	52,218	-52,218	-52,218	0
<b>1,027,792</b>	<b>16,120</b>	<b>1,043,912</b>	<b>TOTAL</b>	<b>798,725</b>	<b>796,615</b>	<b>295,642</b>	<b>296,982</b>	<b>503,083</b>	<b>499,633</b>	<b>3,450 OVER</b>

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	6	8	10	12
Percentage	100.3%	100.7%			

**NEIGHBOURHOODS AND SUSTAINABILITY - MANAGED SERVICES SUMMARY**

PERIOD 6: 1 APRIL 2019 TO 30 AUGUST 2019

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Committee/Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure
				Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	
				£000	£000	£000	£000	£000	£000	
0	0	0	<u>Neighbourhoods and Sustainability</u> Public Analyst	1,357	1,242	1,357	1,242	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL</b>	<b>1,357</b>	<b>1,242</b>	<b>1,357</b>	<b>1,242</b>	<b>0</b>	<b>0</b>	<b>0</b>

Expenditure as a Percentage of Income to Date

	4	6	8	10	12
Percentage	100.0%	100.0%			

**CITY OF GLASGOW COUNCIL  
2019/20 REVENUE BUDGET : MONITORING REPORT  
SOCIAL WORK SERVICES SUMMARY**

PERIOD 6: 1 APRIL 2019 TO 30 AUGUST 2019

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000
				Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	£000
				£000	£000	£000	£000	£000	£000	
428,804	229	429,033	Social Work Services	248,554	247,144	95,300	94,753	153,254	152,391	863 OVER
-15,161	0	-15,161	Specific Grant	0	0	5,054	5,054	-5,054	-5,054	0
0	0	0	Draw from LJB reserves	0	0	863	0	-863	0	-863
<b>413,643</b>	<b>229</b>	<b>413,872</b>	<b>TOTAL</b>	<b>248,554</b>	<b>247,144</b>	<b>101,217</b>	<b>99,807</b>	<b>147,337</b>	<b>147,337</b>	<b>0</b>

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	6	8	10	12
Percentage	100.0%	100.0%			

## **DETAILED SERVICE STATEMENTS**



**Glasgow City Council**

**Education Services**

**Joint Report by the Executive Director of Finance and the Executive Director of Education Services.**

**Contact: David McClelland – ext. 74573**

**Revenue Budget Monitoring: Period 6 - Education Services**

**1. Introduction**

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2019 to 30 August 2019.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

**2. Budget Changes**

2.1 During periods 5 and 6 the net expenditure budget had increased by £6,925,000.

2.2 The significant changes for periods 5 and 6 are as follows:

2.2.1 Expenditure budgets have increased by £1.538m to reflect additional funding from the Scottish Government in relation to probationer teacher costs.

2.2.2 Income and expenditure budgets have increased by £0.398m reflecting additional funding from Scottish Government in relation to No One Left Behind.

2.2.3 Income and expenditure budgets have increased by £0.184m reflecting additional funding from Glasgow Chamber of Commerce in relation to Developing Young Workforce.

2.2.4 Income and expenditure budgets have increased by £0.378m reflecting additional funding from Creative Scotland in relation to Youth Music Initiative.

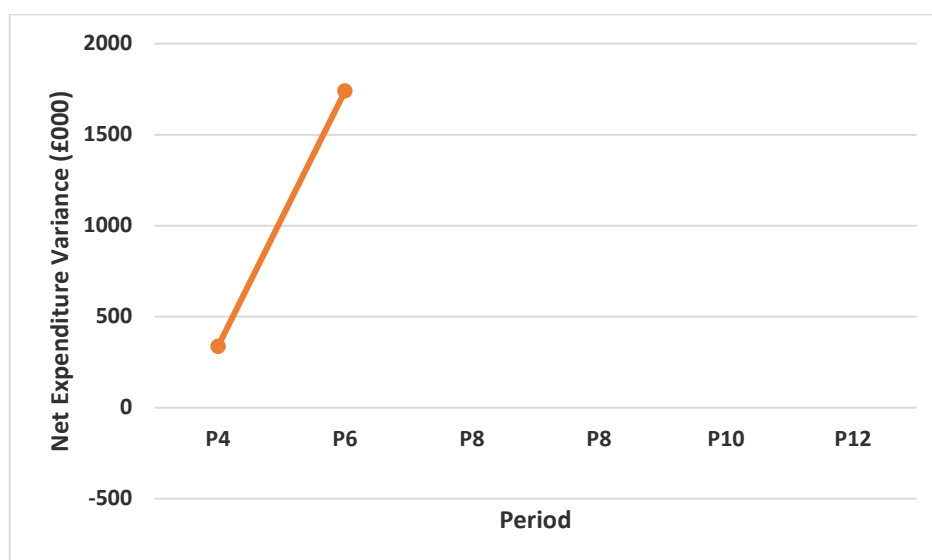
2.2.5 Income and expenditure budgets have increased by £0.482m reflecting additional funding streams and budget realignments.

2.3 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

### 3. Summary Position

3.1 Gross expenditure is £1,470,000 more than budget and gross income is £270,000 less than budget. This results in net expenditure being £1,740,000 more than budget at period 6. This reflects overspends in staffing, transport and supplies and services offset by savings in Additional Support for learning external placements. The under recovery in income is due to the under achievement of additional income targets.

#### 3.2 Variance Comparison



3.3 The 2019-20 budget includes approved savings of £3.897m. At this stage of the year, it is anticipated that the savings package will be achieved in full.

#### 4. **Reasons for Variances**

4.1 Within Education Services, the net variances are referenced in the table below.

<b>Service Area</b>	<b>Net Variance Over/Under (-) £000</b>	<b>Impact on Net Expenditure from Previous Report</b>
Support Services	-20	↓
Early Years Service	-985	↑
Primary Schools	228	↓
Secondary Schools	2,415	↑
Additional Support for Learning	-119	↓
Other Education Mainheads	221	↑

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below.

#### 4.2 **Support Services**

At period 6 the net underspend is £20,000. An underspend in salaries from secondments is offset by an overspend in supplies and services legal costs.

#### 4.3 **Early Years**

The net underspend of £985,000 at period 6 is mainly represented by an underspend in salaries of £655,000 attributed to the level of vacancies for which recruitment is underway. There is also an underspend of £150,000 in transfer payments attributable to the recruitment of additional graduates within partnership nurseries.

An over recovery in income of £180,000 relates to additional fee income, Nurture training and Early Years Milk Subsidy.

#### 4.4 **Primary**

There is a net overspend of £228,000 at period 6 arising from an overspend in employee costs of £33,000 and a £77,000 overspend in supplies & services due to the ongoing impact of pupil roll increases.

Over the last two academic sessions the pupil roll has increased by about 280 equivalent to a new medium sized Primary School.

There is also an under recovery in income of £95,000 as a result of lower than budgeted levels of letting and secondment income.



The service continues to progress measures to minimise the impact of rising pupil rolls on employee cost budgets as well as re-directing any available resources into this area.

#### 4.5 **Secondary**

At period 6 the net overspend is £2,415,000. This is represented by an overspend in employee costs of £1,746,000 attributable to pupil roll increases and a £542,000 overspend in supplies and services, mainly attributable to PPP lifecycle costs of £323,000 and payments to the Scottish Qualifications Authority for pupil examinations.

The estimated roll increase for the 2019/20 academic session is 1,357 equivalent to a new Secondary School.

There is also an under recovery in income of £175,000 as a result of lower than budgeted levels of letting and secondment income.

#### 4.6 **Additional Support for Learning (ASL)**

The net underspend of £119,000 at period 6 is represented by an underspend of £418,000 in pupil placements within external provision which continues the reducing trend from the previous year.

This is partially offset by an overspend in transport costs of £271,000, linked to historic pressures around the home to school transport provision. There is also an under recovery in income of £65,000 in relation to pupil placements from other Local Authorities.

#### 4.7 **Other Education Mainheads**

The net overspend of £221,000 to period 6 comprises an overspend in employee costs of £128,000 arising from incremental drift and the use of sessional staff at Blairvadach Outdoor Education Centre and an under recovery of Income of £116,000 due to the non-realisation of prior year savings.

### 5. **Action**

The Executive Director of Education Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report. This includes:

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement, and taking appropriate action if not.
- Progressing savings initiatives
- Recruitment to posts by exception only

- Identifying further opportunities to secure external funding
- Adopting a targeted approach to improving attendance in those areas of the service affected by high levels of absence and cover.
- Reconfiguration of staffing within Early Years to align with the demand for extended day and extended year provision.
- Identifying opportunities for efficiencies through procurement.

## **6. Forecast**

The senior management team will continue to address the financial pressures through a series of management actions to contain the level of overspend over the remainder of the year.

**GLASGOW CITY COUNCIL  
2019/20 REVENUE BUDGET: MONITORING REPORT**

**EDUCATION SERVICES  
PERIOD 6 - 1 APRIL 2019 TO 30 AUGUST 2019**

**EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
3,604	290	3,894	Support Services	1,616	1,632	-16	-1	<b>UNDER</b>	
94,888	1,409	96,297	Early Years Service	36,318	37,124	-806	-2	<b>UNDER</b>	
209,578	14,736	224,314	Primary Schools	93,970	93,838	132	0	<b>OVER</b>	
210,779	8,339	219,118	Secondary Schools	95,377	93,137	2,240	2	<b>OVER</b>	
65,532	1,418	66,950	Additional Support for Learning	25,748	25,932	-184	-1	<b>UNDER</b>	
4,079	179	4,258	Schools - Other	2,085	1,922	163	8	<b>OVER</b>	
3,260	0	3,260	Education Maintenance Allowance / Bursaries	871	871	0	0		
123	0	123	Gateway	123	123	0	0		
1,950	123	2,073	Education Improvement Services	1,130	1,189	-59	-5	<b>UNDER</b>	
2,117	1,010	3,127	Education - Miscellaneous	1,124	1,124	0	0		
2,740	566	3,306	Vocational Training	1,101	1,101	0	0		
<b>598,650</b>	<b>28,070</b>	<b>626,720</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>259,463</b>	<b>257,993</b>	<b>1,470</b>	<b>1</b>	<b>OVER</b>	

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
202	0	202	Support Services	35	31	4	0	<b>OVER</b>	
4,456	28	4,484	Early Years Service	1,817	1,638	179	11	<b>OVER</b>	
3,292	6,946	10,238	Primary Schools	1,279	1,375	-96	-7	<b>UNDER</b>	
3,269	2,904	6,173	Secondary Schools	1,002	1,177	-175	-15	<b>UNDER</b>	
2,193	-354	1,839	Additional Support for Learning	626	691	-65	-9	<b>UNDER</b>	
811	98	909	Schools - Other	193	309	-116	0	<b>UNDER</b>	
3,000	0	3,000	Education Maintenance Allowance / Bursaries	826	826	0	0		
0	0	0	Gateway	0	0	0	0		
1,787	72	1,859	Education Improvement Services	1,832	1,833	-1	0		
0	0	0	Education - Miscellaneous	0	0	0	0		
0	622	622	Vocational Training	222	222	0	0		
<b>19,010</b>	<b>10,316</b>	<b>29,326</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>7,832</b>	<b>8,102</b>	<b>-270</b>	<b>-3</b>	<b>UNDER</b>	
<b>579,640</b>	<b>17,754</b>	<b>597,394</b>	<b>DIRECT NET EXPENDITURE</b>	<b>251,631</b>	<b>249,891</b>	<b>1,740</b>	<b>1</b>	<b>OVER</b>	
52,094	384	52,478	Specific Government Grant	52,218	52,218	0	0		
<b>527,546</b>	<b>17,370</b>	<b>544,916</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>199,413</b>	<b>197,673</b>	<b>1,740</b>	<b>1</b>	<b>OVER</b>	



**Glasgow City Council**

**Glasgow City Health and Social Care Partnership**

**Joint Report by the Executive Director of Finance and the  
Chief Officer, Glasgow Health and Social Care Partnership**

**Contact: Sharon Wearing - ext 78838**

**Budget Monitoring: 2019/20 Period 6  
– Social Work Services**

## **1. Introduction**

1.1 This monitoring statement provides a summary of the financial performance of **Social Work Services** for the period 1 April 2019 to 30 August 2019.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

1.2 The Glasgow City Integration Joint Board (IJB) is now responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.

## **2. Budget Changes**

2.1 Prior to the end of period 4 the 2019/20 net expenditure budget had increased by £1,152,770. During periods 5 and 6 the net expenditure budget has decreased by £923,400. The cumulative net expenditure budget has therefore increased by £229,370 to 30 August 2019.

2.2 The significant changes are detailed below:

2.2.1 In Periods 5 and 6 Health Board Resource Transfer budgets increased by a total of £503,000 as a result of agreeing funding levels from the Health Board. The consequential increase in the expenditure budgets is broken down as follows:

i)	Resources	£35,000
ii)	Carers	£98,000
iii)	Adults	<u>£370,000</u>
		<b><u>£503,000</u></b>

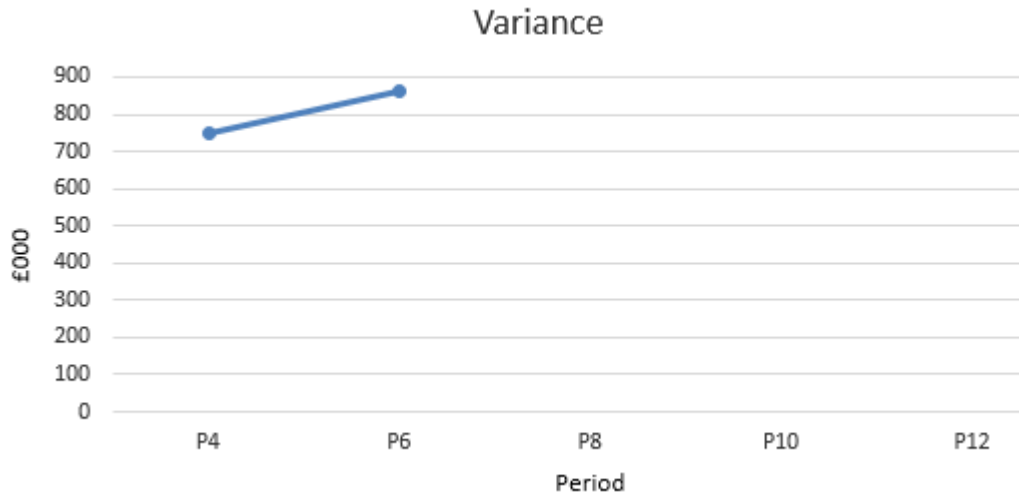
2.2.2 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the powers of the Executive Director of Finance.

## **3. Summary Position**

3.1 Gross expenditure is £1,410,000 (0.5%) more than budget and income is £547,000 (0.2%) more than budget, giving net expenditure of £863,000 (0.5%) more than budget. This

overspend is mainly within Homecare Services in Older People and is reflective of costs of services which have transferred from Cordia LLP. There are also overspends within Adult Services, which is offset by an underspend in Children and Families as a result of staff vacancies within the service. There is an overspend of £2,261,000 in relation to Homecare Services which have transferred from Cordia LLP. The Council and the IJB have considered the scale of the homecare overspend and propose that it is jointly funded in 2019-20 with a 50% contribution from the council. This is currently estimated at £2.35 million. This will also be added to the base budget in future years.

### 3.2 Variance Comparison



**3.3** The 2019-20 budget includes approved savings of £11.7m. At this stage of the year, it is anticipated that actual savings will amount to £7.7m representing 66% of target. This is linked to the delivery of part year savings in Adult Services and Older People Services of £4m for which detailed plans are currently being developed as part of the Maximising Independence Programme. Further scrutiny of the financial position, including authorisations, reviews and transitions from Children and Family, Adults and Older People is currently underway. This is reflected in the overall financial position reported in this monitoring statement.

## 4. Reasons for Budget Variances

**4.1** Within Social Work Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Adults	1,118	↑
Older People/Physical Disability	1,982	↑
Children and Families	-2,137	↓
Criminal Justice	0	-
Resources	-100	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

## **4.2 Adults Services**

There is a net overspend of £1,118,000

The main area of overspend is within Purchased Care Services for Learning Disability clients (£1,020,000 overspend) and reflects current demand for services and non-delivery of savings identified at 3.3. Within Homelessness, Housing First is currently overspending by £248,000. Funding is being pursued from The Corra Foundation and confirmation is expected in due course. These overspends are partly offset by underspends in Employee Costs (£510,000) in Homelessness due to a number of vacancies in the first few months of the year. These posts are now filled so the underspend should decrease over the next few months.

## **4.3 Older People/Physical Disability**

There is a net overspend of £1,982,000.

Homecare Services is overspent by £2,261,000 and is reflective of the costs of services which have transferred from Cordia LLP.

## **4.4 Children and Families**

There is a net underspend of £2,136,000.

Employee Costs is underspending by £1,676,000 due to turnover as a result of vacancies and timing in relation to the recruitment associated with new investment within this service area. Income is over-recovering by £459,000 which is mainly as a result of additional income received for 2018/19 from the Home Office for Unaccompanied Asylum Seeking Children (UASC). In addition, the service is experiencing an underspend in a number of areas including foster care, adoption, and residential placements and is reflective of the early delivery of the Transformation Programme and a reduction in demand across some elements of the service.

## **5 Action**

The Chief Officer continues to manage and review the budget across all areas of the Service in conjunction with the leadership team.

## **6 Conclusion**

The position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

**GLASGOW CITY COUNCIL**  
**2019/20 REVENUE BUDGET: MONITORING REPORT**  
**SERVICE SUMMARY**

**SOCIAL WORK SERVICES**  
**PERIOD 6 - 1 APRIL 2019 TO 30 AUGUST 2019**

**EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
178,547	33	178,580	Adults	73,501	72,521	980	1		<b>OVER</b>
247,745	7,008	254,753	Older People/Physical Disability	98,707	96,519	2,188	2		<b>OVER</b>
137,306	-3,006	134,300	Children and Families	54,880	56,557	-1,677	-3		<b>UNDER</b>
19,413	-933	18,480	Criminal Justice	6,912	6,912	0	0		
30,403	14,206	44,609	Resources	14,554	14,635	-81	-1		<b>UNDER</b>
<b>613,414</b>	<b>17,308</b>	<b>630,722</b>	<b>TOTAL EXPENDITURE</b>	<b>248,554</b>	<b>247,144</b>	<b>1,410</b>	<b>1</b>		<b>OVER</b>

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
28,987	-7	28,980	Adults	11,615	11,753	-138	-1		<b>UNDER</b>
22,613	1,740	24,353	Older People/Physical Disability	10,335	10,129	206	2		<b>OVER</b>
1,527	1,230	2,757	Children and Families	1,543	1,083	460	42		<b>OVER</b>
4,649	-933	3,716	Criminal Justice	1,216	1,216	0	0		
126,834	15,049	141,883	Resources	70,591	70,572	19	0		<b>OVER</b>
<b>184,610</b>	<b>17,079</b>	<b>201,689</b>	<b>TOTAL INCOME</b>	<b>95,300</b>	<b>94,753</b>	<b>547</b>	<b>1</b>		<b>OVER</b>
<b>428,804</b>	<b>229</b>	<b>429,033</b>	<b>NET EXPENDITURE</b>	<b>153,254</b>	<b>152,391</b>	<b>863</b>	<b>1</b>		<b>OVER</b>
15,161	0	15,161	Specific Grant	5,054	5,054	0			
<b>413,643</b>	<b>229</b>	<b>413,872</b>	<b>REVISED NET EXPENDITURE</b>	<b>148,200</b>	<b>147,337</b>	<b>863</b>	<b>0.6</b>		<b>OVER</b>
0	0	0	Draw from IJB reserves	-863	0	-863			
<b>413,643</b>	<b>229</b>	<b>413,872</b>	<b>FINAL NET EXPENDITURE</b>	<b>147,337</b>	<b>147,337</b>	<b>0</b>			



**Glasgow City Council  
Neighbourhoods and Sustainability**

**Joint Report by the Executive Director of Finance and the Executive  
Director of Neighbourhoods and Sustainability**

**Contact: Lorna Goldie - Ext 74367**

**Budget Monitoring: Period 6**

**1. Introduction**

This monitoring statement provides a summary of the financial performance of **Neighbourhoods and Sustainability** including **Area Operations, Transport Trading Operations and Managed Services** for the period from 1 April to 30 August 2019.

It is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

**2. Budget Changes**

2.1 Prior to the end of period 4 the net expenditure budget had increased by £660,000. During periods 5 and 6 the net expenditure budget increased by £1,832,000. The cumulative net expenditure budget has therefore increased by £2,492,000 to 30 August 2019.

2.2 The significant changes for periods 5 and 6 are as follows:

2.21 Income and expenditure budgets have increased by £0.093m to reflect additional funding from Transport Scotland in relation to the Low Emission Zone.

2.22 Income and expenditure budgets have also been increased by £0.063m to reflect additional funding in relation to the Scottish Cities Alliance and other projects.

2.3 In addition there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

**Area Operations Trading Operation**

There was an increase of £30,000 in the expenditure budget to reflect service reconfigurations. The net budgeted surplus is now £877,000 at 30 August, 2019.



## **Transport Trading Operation**

There was a reduction in the expenditure budget of £10,000 to reflect service reconfigurations. This has changed the budgeted surplus to £706,000 at 30 August, 2019.

## **Managed Services**

There is a no movement in the net expenditure budget to Period 6. The net position is £0, at 30 August, 2019.

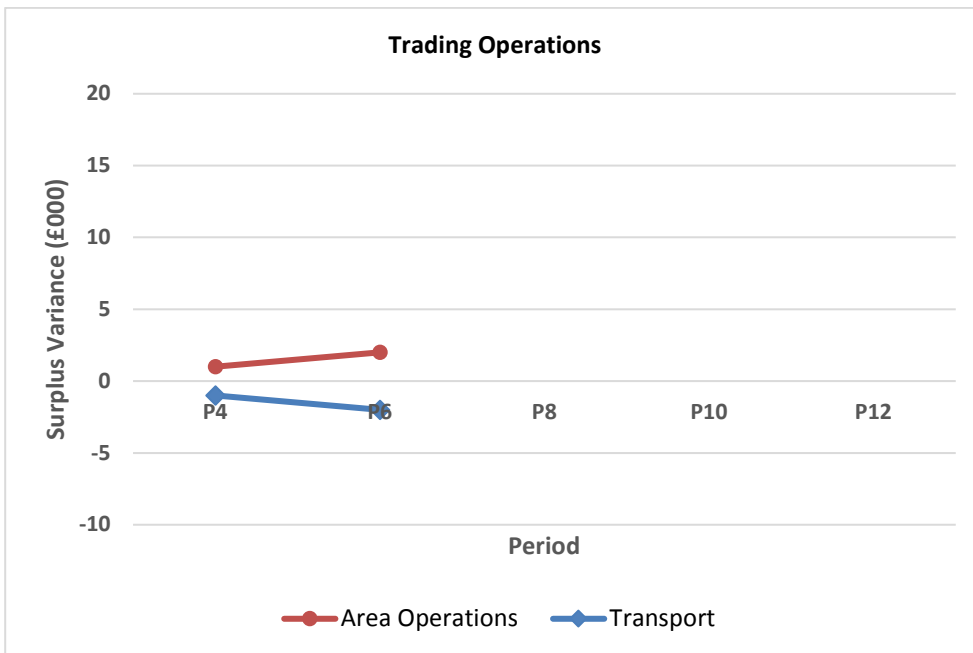
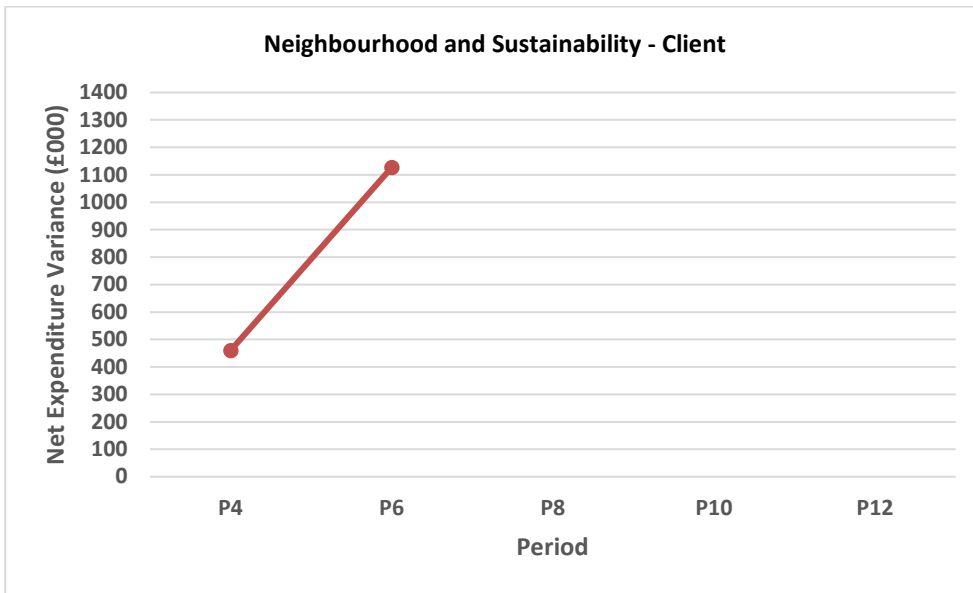
### **3. Summary Position**

- 3.1 The 2019-20 budget includes approved savings of £3.543m. At this stage of the year, it is anticipated that actual savings will amount to £3.022m representing 85% of target. Three reforms are not delivering on target; CSG attrition, Environmental Levy and the review of fees and charges. There is a lower than anticipated attrition rate within CSG since the start of the year. To date there is an issue with the Environmental Levy due to the phased implementation of the charges. This is not expected to make full recovery until 2020/21, although discussions are ongoing to increase the number of events. The review of fees and charges saving is under-recovering by £25,000 due to a fall in the financial value of commercial waste contracts from the previous year. The success of 100% recovery from all projects aligned to this target is dependent on the delivery of major service reform.
- 3.2 There are several major projects Three Weekly Collections £275,000 and Bin replacement Programme £446,000 where delivery is targeted in the second half of the financial year. At this stage these projects are anticipating full capacity, however indications are that there may be some slippage on the financial targets.
- 3.3 Gross expenditure is £28,000 less than budget and gross income is £1,157,000 less than budget. This results in net expenditure being £1,129,000 more than budget at period 6. This overspend is 2.2% of the overall phased budget.

The Area Trading operation is reporting a surplus of £345,000 which is £2,000 more than the budgeted surplus to date. The Transport trading operation is reporting a surplus of £268,000 which is £2,000 less than the budgeted surplus to date.

The Managed Service is reporting a breakeven position.

### 3.4 Variance Comparison



#### 4. Reasons for Variances

4.1 Within Neighbourhoods and Sustainability, the net variances are referenced in the table below.

<b>Service Area</b>	<b>Net Variance Over/Under (-) £000</b>	<b>Impact on Net Expenditure from Previous Report</b>
Business Support	1	↑
Clean Glasgow Projects	0	-
Project Management & Design	-106	↓
Environmental Services	-196	↓
Public Toilets	3	↑
Refuse Collection	561	↑
Street Cleansing	-44	↓
Disposal Service	457	↑
Parking	201	↓
Parks & Open Spaces	-137	↓
Bereavement Services	81	↑
Roads Operations	74	↓
Traffic	-21	↑
Trading Standards	-40	↓
Community Safety	295	↑
<b>TOTAL</b>	<b>1,129</b>	<b>↑</b>

<b>Trading Operation</b>	<b>Surplus Variance Over/Under(-) £000</b>	<b>Impact on Surplus from Previous Report</b>
Area Operations	2	↑
Transport	-2	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below

#### 4.2 **Neighbourhoods and Sustainability – Client**

- 4.3 **Project Management and Design** has a net underspend of £106,000. This is due to a level of vacancies within the team. There is also an underspend within private contractors (£44,000) offset by an under-recovery in income £47,000.
- 4.5 **Environmental Services** has a net underspend of £196,000. In the main this is due to an over recovery of income from external sources.
- 4.6 **Refuse Collection** has a net overspend of £561,000, in the main due to income under-recovery of £636,000, mainly in relation to the commercial clients. There has been a reduction in the number of commercial clients which has resulted in further budgetary pressures in year. Many of these external companies are moving to national frameworks for facilities management services.
- 4.7 **Street Cleansing** has a net underspend of £44,000, this mainly relates to a lower level of bin repairs due to the street bin replacement programme.
- 4.8 **Waste Disposal** has a net overspend of £457,000. In the main this is due to the downturn in the national recycling income and the pressure in the reduced income element of commercial disposal. The bulk contract was awarded in July and allows the department to access reduced rates for bulk tonnages. The previous absence of a contract, due to a legal dispute, resulted in a proportion of waste being processed at higher costs per tonne. The level of waste is increasing, as well as the costs of processing and may result in pressures going forward.
- 4.9 **Parking** has a net overspend of £201,000. Income is under-recovered by £264,000, which is offset by an underspend of £63,000 on employee costs. Future periods will include the recently introduced West end schemes and the two new bus gate cameras from September. Sunday Parking is delivering in line with expectations.
- 4.10 **Parks & Open Spaces** has a net underspend of £137,000. This mainly relates to an underspend on employee costs, £63,000 and an over-recovery on income, £79,000.
- 4.11 **Bereavement Services** has a net overspend of £81,000. This mainly relates to an overspend on external plant hire, £27,000, and an under recovery of income of £43,000.
- 4.12 **Roads Operations** has a net overspend of £74,000. The pressure associated historic tariff increases within street lighting power costs at period 6 is £665,000 and is partially offset by underspends in employee costs
- 4.13 **Traffic** Traffic is £21,000 underspend, mainly due to an over recovery of income from the bus shelter contract rental.
- 4.14 **Trading Standards** The underspend of £40,000 is due to vacancies within the trading standards team.
- 4.15 **Community Safety** has an overspend of £295,000 this in the main in employee costs due to the phasing of attrition savings and the deficit in supplies and services. There

are also pressures within the provision of security services and a shortfall in the income recovered through fines and penalties.

#### 4.16 **Area Operations Trading Operation**

The actual surplus at Period 3 is £2,000 more than the budgeted surplus. Expenditure is underspent mainly due to the current work programme and expenditure controls, which is reflected in decreased income.

#### 4.17 **Transport Trading Operation**

There is a £2,000 deficit against the budgeted surplus.

#### 4.18 **Managed Services**

The actual net expenditure is in line with budget at Period 6.

### 5. **Action**

Vacancy management and strict management controls over expenditure will continue throughout 2019/20 in order to meet budgeted targets.

Energy costs relating to street lighting and pressures relating to income and the global downturn in the recycling market will continue to be managed within the context of the overall budget through 2019/20.

The management of waste disposal costs to ensure the most efficient method of disposal is used.

### 6 **Forecast**

#### **Neighbourhoods and Sustainability – Client**

The overspend in parking levels coupled with the global downturn in recycling and a fall in commercial income will place further pressure on attempting to improve this position. In addition to the pressure highlighted above it will be extremely challenging to contain the financial impact of pressures in streetlighting costs within the allocated departmental budget. The delivery of major service reform will be required to manage the deficit position within the former CSG division of service. The rise in waste tonnages also brings a financial pressure, partly attributed to population growth within Glasgow.

#### **Area Operations Trading**

It is forecast that the Area Operations Trading Operation will achieve its budgeted surplus in the current financial year. This is dependent on the delivery of three weekly collections savings £275,000, which are phased within the second half of the year. The difficulties experienced with sickness levels will need to improve to reduce the reliance on agency staff.

#### **Transport Trading Operation**

At this stage It is forecast that the NAS Transport Trading Operation will achieve its budgeted surplus in the current financial year however, progress will be required in securing additional transport services across the council family, including the Cordia

fleet, and this will continue to be monitored throughout the year. There are also financial pressures contained within the cost recovery levels of ASL drivers.

#### 6.4 **Managed Services**

Managed Services is reporting a break even position, in line with the budget position for the year.

**GLASGOW CITY COUNCIL**  
**2019/20 REVENUE BUDGET: MONITORING REPORT**

**NEIGHBOURHOODS AND SUSTAINABILITY**  
**PERIOD 6: 1 April to 30 August 2019**

**EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
136	362	498	Business Support	153	51	102	200		<b>OVER</b>
2,375	0	2,375	Clean Glasgow Projects	1,012	1,012	0			
4,997	0	4,997	Project Management & Design	1,655	1,809	-154	-9		<b>UNDER</b>
6,588	1,115	7,703	Environmental Services	3,202	3,169	33	1		<b>OVER</b>
429	-80	349	Public Toilets	212	209	3	1		<b>OVER</b>
29,388	0	29,388	Refuse Collection	12,118	12,193	-75	-1		<b>UNDER</b>
18,604	0	18,604	Street Cleansing	7,005	7,079	-74	-1		<b>UNDER</b>
46,122	-261	45,861	Disposal Service	19,550	19,930	-380	-2		<b>UNDER</b>
3,268	38	3,306	Parking	1,223	1,286	-63	-5		<b>UNDER</b>
26,093	-167	25,926	Parks & Open Spaces	11,343	11,412	-69	-1		<b>UNDER</b>
3,167	11	3,178	Bereavement Services	1,376	1,337	39	3		<b>OVER</b>
21,259	7	21,266	Roads Operations	8,312	8,084	228	3		<b>OVER</b>
7,530	-41	7,489	Traffic	2,969	2,838	131	5		<b>OVER</b>
1,287	55	1,342	Trading Standards	526	549	-23	-4		<b>UNDER</b>
18,992	2,415	21,407	Community Safety	7,836	7,562	274	4		<b>OVER</b>
<b>190,235</b>	<b>3,454</b>	<b>193,689</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>78,492</b>	<b>78,520</b>	<b>-28</b>	0		<b>UNDER</b>

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
136	0	136	Business Support	128	27	101	374		<b>OVER</b>
0	0	0	Clean Glasgow Projects	0	0	0			
3,141	0	3,141	Project Management & Design	1,219	1,267	-48	-4		<b>UNDER</b>
434	1,119	1,553	Environmental Services	847	618	229	37		<b>OVER</b>
5	0	5	Public Toilets	2	2	0			
4,850	0	4,850	Refuse Collection	1,199	1,835	-636	-35		<b>UNDER</b>
204	0	204	Street Cleansing	48	78	-30	-38		<b>UNDER</b>
6,726	-236	6,490	Disposal Service	1,613	2,450	-837	-34		<b>UNDER</b>
23,725	172	23,897	Parking	9,758	10,022	-264	-3		<b>UNDER</b>
6,517	0	6,517	Parks & Open Spaces	2,642	2,574	68	3		<b>OVER</b>
4,511	0	4,511	Bereavement Services	1,624	1,666	-42	-3		<b>UNDER</b>
965	0	965	Roads Operations	662	508	154	30		<b>OVER</b>
4,809	0	4,809	Traffic	2,111	1,959	152	8		<b>OVER</b>
36	55	91	Trading Standards	52	35	17	49		<b>OVER</b>
12,511	-148	12,363	Community Safety	5,217	5,238	-21	0		<b>UNDER</b>
<b>68,570</b>	<b>962</b>	<b>69,532</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>27,122</b>	<b>28,279</b>	<b>-1,157</b>	-4		<b>UNDER</b>
<b>121,665</b>	<b>2,492</b>	<b>124,157</b>	<b>DIRECT NET EXPENDITURE</b>	<b>51,370</b>	<b>50,241</b>	<b>1,129</b>	2		<b>OVER</b>
0	0	0	Specific Government Grant	0	0	0	0		
<b>121,665</b>	<b>2,492</b>	<b>124,157</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>51,370</b>	<b>50,241</b>	<b>1,129</b>	2		<b>OVER</b>

GLASGOW CITY COUNCIL

2019/20 REVENUE BUDGET: MONITORING REPORT

AREA OPERATIONS TRADING OPERATION

PERIOD 6: 1 April to 30 August 2019

Original Business Plan	Approved Variations	Revised Business Plan		Actual To Date	Budget To Date	Variance (-under) (over)		Surplus / Deficit (-) as % of Budget to date	
								Period	%
£000	£000	£000		£000	£000	£000	%	04	101%
80,965	-120	80,845	Operating costs	33,001	34,102	-1,101	-3	06	101%
87	0	87	Capital Financing costs	36	36	0	0	08	
								10	
<b>81,052</b>	<b>-120</b>	<b>80,932</b>	<b>Total Expenditure</b>	<b>33,037</b>	<b>34,138</b>	<b>-1,101</b>	<b>-3</b>	<b>12</b>	
<b>81,959</b>	<b>-150</b>	<b>81,809</b>	<b>Income</b>	<b>33,382</b>	<b>34,481</b>	<b>-1,099</b>	<b>-3</b>		
<b>907</b>	<b>-30</b>	<b>877</b>	<b>SURPLUS / DEFICIT (-)</b>	<b>345</b>	<b>343</b>	<b>2</b>	<b>1</b>		



GLASGOW CITY COUNCIL

2019/20 REVENUE BUDGET: MONITORING REPORT

TRANSPORT TRADING OPERATIONS

PERIOD 6: 1 April to 30 August 2019

Original Business Plan	Approved Variations	Revised Business Plan		Actual To Date	Budget To Date	Variance (-under) (over)		Surplus / Deficit (-) as % of Budget to date	
								Period	%
£000	£000	£000		£000	£000	£000	%	04	99%
28,901	-10	28,891	Operating costs	10,803	10,671	132	1	06	99%
0	0	0	Cost Of Use of Assets	0	0	0		08	
								10	
								12	
<b>28,901</b>	<b>-10</b>	<b>28,891</b>	<b>Total Expenditure</b>	<b>10,803</b>	<b>10,671</b>	<b>132</b>	<b>1</b>		
<b>29,597</b>	<b>0</b>	<b>29,597</b>	<b>Income</b>	<b>11,071</b>	<b>10,941</b>	<b>130</b>	<b>1</b>		
<b>696</b>	<b>10</b>	<b>706</b>	<b>SURPLUS / DEFICIT (-)</b>	<b>268</b>	<b>270</b>	<b>-2</b>	<b>-1</b>		

**CITY OF GLASGOW COUNCIL  
2019/20 REVENUE BUDGET: MONITORING REPORT**

**SCIENTIFIC SERVICES - MANAGED SERVICES  
PERIOD 6: 1 April to 30 August 2019**

**EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>		
£000	£000	£000		£000	£000	£000		%
2,945	-4	2,941	Scientific Services	1,357	1,242	115		9
<b>2,945</b>	<b>-4</b>	<b>2,941</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>1,357</b>	<b>1,242</b>	<b>115</b>		<b>9</b>
								<b>OVER</b>

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>		
£000	£000	£000		£000	£000	£000		%
2,945	-4	2,941	Scientific Services	1,357	1,242	115		9
<b>2,945</b>	<b>-4</b>	<b>2,941</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>1,357</b>	<b>1,242</b>	<b>115</b>		<b>9</b>
								<b>OVER</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>DIRECT NET EXPENDITURE / Net Income (-)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
0	0	0	Specific Government Grant	0	0	0		
<b>0</b>	<b>0</b>	<b>0</b>	<b>REVISED NET EXPENDITURE / Net Income (-)</b>	<b>0</b>	<b>0</b>	<b>0</b>		



**Glasgow City Council**

**Financial Services**

**Report by the Executive Director of Finance**

**Contact: Colin McGuire – ext 74565**

<b>Budget Monitoring: Period 6 - Financial Services</b>
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**1. Introduction**

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2019 to 30 August 2019.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

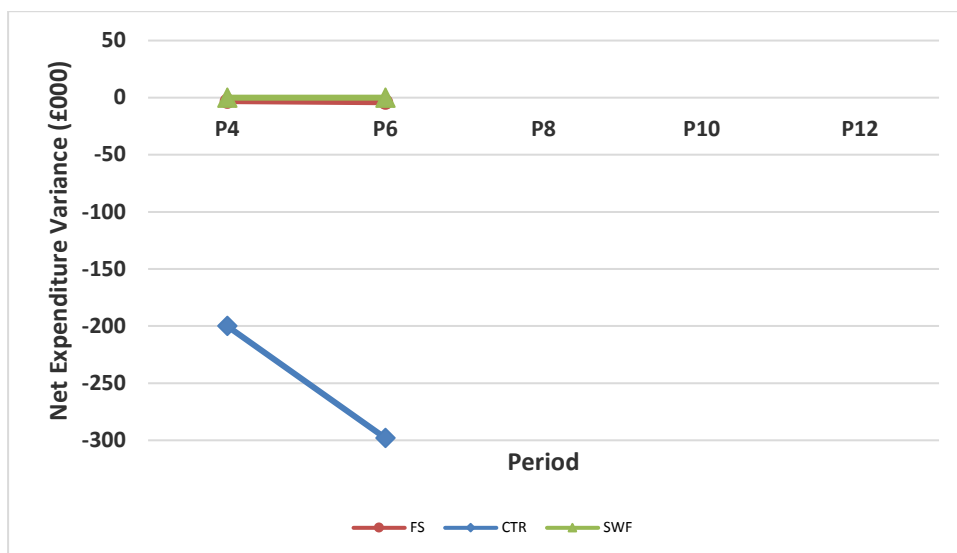
The attached monitoring statements compare actual financial performance to date with the budgeted position.

**2. Budget Changes**

- 2.1 Prior to the end of period 4 the net expenditure budget had decreased by £677,900. During periods 5 and 6 the net expenditure budget increased by £975,100. The cumulative net expenditure budget has therefore increased by £297,200 to 30 August 2019.
- 2.2 The significant changes to period 6 are:
  - 2.2.1 Income and expenditure budgets have increased by £0.084m to reflect additional funding in respect of various small grants from external sources.
  - 2.2.2 Income and expenditure budgets have increased by £0.255m to reflect additional income from the National Health Service in relation to SNIPS (Special needs in pregnancy) Advice Money and HSCP GP embedded money advice service.
  - 2.2.3 Expenditure budgets have increased by £0.820m to reflect the drawdown of previously approved carry forwards.
  - 2.2.4 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

### 3. Summary Position

- 3.1 Gross expenditure is £4,000 less than estimate and income is on line. This results in departmental net underspend of £4,000 (0.0%) to date.
- 3.2 Financial Services is also responsible for benefit payments, including related income streams, and Council Tax Reduction. Council Tax Reduction expenditure is currently £298,000 (0.4%) underspent.
- 3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund. The Scottish Welfare Fund is currently reporting spend of £3,610,000 which is on line with budget.
- 3.4 Overall the Financial Services Department shows a net underspend of £302,000 or 0.3% of the net budget to date.
- 3.5 Variance Comparison



- 3.6 The 2019-20 budget includes approved savings of £0.550m. At this stage of the year, it is anticipated that actual savings will amount to £0.550m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

#### 4. **Reasons for Variances**

4.1 Within Financial Services, the net variances are referenced in the table below.

<b>Service Area</b>	<b>Net Variance Over/Under (-) £000</b>	<b>Impact on Net Expenditure from Previous Report</b>
Customer & Business Services	-4	↓
Council Tax Reduction	-298	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

#### 4.2 **Customer & Business Services**

The net underspend of £4,000 is due to an underspend in employee costs due to staff turnover.

#### 4.3 **Council Tax Reduction**

Within Council Tax Reduction Scheme and Benefits payments, more accurate real time information is being received from HMRC leading to a negative impact on the amount of Council Tax Reduction awarded.

#### 5. **Action**

No action is required at this stage.

#### 6. **Forecast**

It is anticipated that the department as a whole will remain within the annual budgeted net expenditure.

**GLASGOW CITY COUNCIL  
2019/20 REVENUE BUDGET: MONITORING REPORT**

**FINANCIAL SERVICES  
PERIOD 6: 1 APRIL 2019 TO 30 AUGUST 2019**

**EXPENDITURE TO DATE**

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,654	31	9,685	Financial Strategy & Management	2,850	2,850	0	0	
1,436	0	1,436	Audit & Inspection	606	606	0	0	
6,204	0	6,204	Support Services	1,682	1,682	0	0	
3,448	0	3,448	Assessor & E.R.O.	1,505	1,505	0	0	
3,494	0	3,494	Strathclyde Pension Fund Office	1,291	1,291	0	0	
1,725	1,122	2,847	Financial Inclusion	1,158	1,158	0	0	
37,206	-39	37,167	Customer & Business Services	14,498	14,502	-4	0	<b>UNDER</b>
<b>63,167</b>	<b>1,114</b>	<b>64,281</b>	<b>TOTAL DEPARTMENTAL EXPENDITURE</b>	<b>23,590</b>	<b>23,594</b>	<b>-4</b>	<b>0</b>	<b>UNDER</b>

**INCOME TO DATE**

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
7,718	0	7,718	Financial Strategy & Management	673	673	0	0	
228	0	228	Audit & Inspection	29	29	0	0	
2,565	0	2,565	Support Services	0	0	0	0	
455	0	455	Assessor & E.R.O.	210	210	0	0	
4,455	0	4,455	Strathclyde Pension Fund Office	0	0	0	0	
852	328	1,180	Financial Inclusion	491	491	0	0	
8,288	301	8,589	Customer & Business Services	3,102	3,102	0	0	
<b>24,561</b>	<b>629</b>	<b>25,190</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>4,505</b>	<b>4,505</b>	<b>0</b>	<b>0</b>	
<b>38,606</b>	<b>485</b>	<b>39,091</b>	<b>DIRECT DEPARTMENTAL NET EXPENDITURE</b>	<b>19,085</b>	<b>19,089</b>	<b>-4</b>	<b>0</b>	<b>UNDER</b>
0	0	0	Specific Government Grant	0	0	0		
<b>38,606</b>	<b>485</b>	<b>39,091</b>	<b>ADJUSTED DEPARTMENTAL NET EXPENDITURE</b>	<b>19,085</b>	<b>19,089</b>	<b>-4</b>	<b>0</b>	<b>UNDER</b>

**COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS**

**EXPENDITURE TO DATE**

322,347	0	322,347	Housing Benefit Payments	146,473	146,473	0	0	
9,536	-188	9,348	Discretionary Housing Payments	4,748	4,748	0	0	
70,369	0	70,369	Council Tax Reduction	68,829	69,127	-298	0	<b>UNDER</b>
<b>402,252</b>	<b>-188</b>	<b>402,064</b>	<b>TOTAL BENEFIT EXPENDITURE</b>	<b>220,050</b>	<b>220,348</b>	<b>-298</b>	<b>0</b>	<b>UNDER</b>

**INCOME TO DATE**

321,347	0	321,347	Housing Benefit Payments	139,656	139,656	0	0	
<b>321,347</b>	<b>0</b>	<b>321,347</b>	<b>TOTAL BENEFIT INCOME</b>	<b>139,656</b>	<b>139,656</b>	<b>0</b>	<b>0</b>	
<b>80,905</b>	<b>-188</b>	<b>80,717</b>	<b>COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EXPENSE</b>	<b>80,394</b>	<b>80,692</b>	<b>-298</b>		<b>UNDER</b>

**RING-FENCED FUNDS**

6,812	0	6,812	Scottish Welfare Fund	3,610	3,610	0	0	
<b>126,323</b>	<b>297</b>	<b>126,620</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>103,089</b>	<b>103,391</b>	<b>-302</b>	<b>0</b>	<b>UNDER</b>



**Glasgow City Council**

**Chief Executive's Office**

**Joint Report by the Executive Director of Finance and the Chief Executive**

**Contact: Colin McGuire – ext 74565**

**Budget Monitoring: Period 6 – Chief Executive's Office**

**1. Introduction**

This monitoring statement provides a summary of the financial performance of the **Chief Executive's Office** for the period 1 April 2019 to 30 August 2019.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

**2. Budget Changes**

2.1 Prior to the end of period 4 the net expenditure budget has decreased by £335,400. During periods 5 and 6 the net expenditure budget has increased by £1,541,500. The cumulative net expenditure budget has therefore increased by £1,206,100 to 30 August 2019.

2.2 Of these changes, those above the delegated authority level of political basis are as follows:

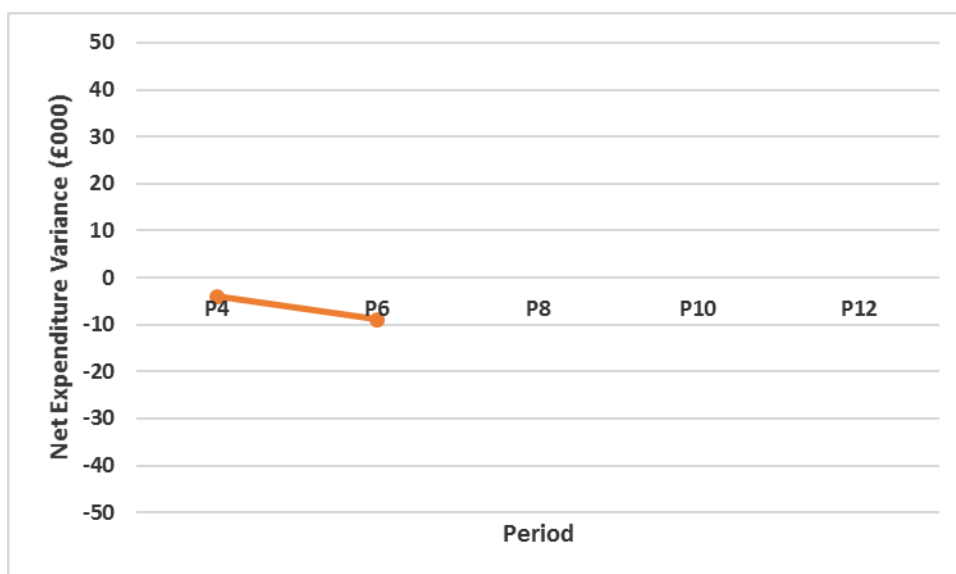
2.2.1 Expenditure budgets have increased by £1,547,000 to reflect the drawdown of previously approved carry forwards.

2.3 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

**3. Summary Position**

3.1 Gross expenditure is £8,000 less than budget and income is £1,000 over-recovered. This results in a net underspend of £9,000 to date. The underspend is mainly due to underspends in employee costs across the service.

### 3.2 Variance Comparison



3.3 The 2019-20 budget includes approved savings of £0.73m. At this stage of the year, it is anticipated that actual savings will amount to £0.73m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

## 4. Reasons for Variances

4.1 Within Chief Executive's Office, the net variances are referenced in the table below:

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Community Empowerment Services	-2	↓
Governance	-2	-
Other Chief Executive's Office Divisions	-5	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below:



#### 4.2 **Community Empowerment Services**

The underspend of £2,000 in Community Empowerment Services is due to an underspend in supplies and services.

#### 4.3 **Governance**

The underspend of £2,000 in Governance is due to an underspend in employee costs.

#### 4.4 **Other Chief Executive's Office Divisions**

The underspend of £4,000 to period 6 is mainly due to underspends in employee costs across the division. The over recovery of income of £1,000 is due to legal recharges to ALEO's.

#### 5. **Action**

No action is required at this stage.

#### 6. **Forecast**

It is anticipated that the department as a whole will remain within the annual budgeted net expenditure.

**GLASGOW CITY COUNCIL  
2019/20 REVENUE BUDGET: MONITORING REPORT**

**CHIEF EXECUTIVE'S OFFICE  
PERIOD 06: 1 APRIL 2019 TO 30 AUGUST 2019**

**EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>%</b>	
£000	£000	£000		£000	£000	£000		
5,826	142	5,968	Chief Executive's Office	2,484	2,485	-1	0	<b>UNDER</b>
37,586	910	38,496	Community Empowerment Services	14,337	14,339	-2	0	<b>UNDER</b>
6,800	29	6,829	Legal & Administration	3,255	3,255	0		
1,129	173	1,302	Governance	670	672	-2	0	<b>UNDER</b>
4,995	127	5,122	Human Resources	2,313	2,314	-1	0	<b>UNDER</b>
1,807	199	2,006	Procurement	834	835	-1	0	<b>UNDER</b>
511	-32	479	Transforming Glasgow PMO	286	286	0		
46,476	50	46,526	ICT	16,452	16,453	-1	0	<b>UNDER</b>
<b>105,130</b>	<b>1,598</b>	<b>106,728</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>40,631</b>	<b>40,639</b>	<b>-8</b>	<b>0</b>	<b>UNDER</b>

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>%</b>	
£000	£000	£000		£000	£000	£000		
201	68	269	Chief Executive's Office	84	84	0		
934	0	934	Community Empowerment Services	160	160	0		
5,240	78	5,318	Legal & Administration	1,513	1,512	1	0	<b>OVER</b>
55	0	55	Governance	28	28	0		
551	78	629	Human Resources	37	37	0		
382	150	532	Procurement	4	4	0		
18	18	36	Transforming Glasgow PMO	36	36	0		
8,225	0	8,225	ICT	37	37	0		
<b>15,606</b>	<b>392</b>	<b>15,998</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>1,899</b>	<b>1,898</b>	<b>1</b>	<b>0</b>	<b>OVER</b>
<b>89,524</b>	<b>1,206</b>	<b>90,730</b>	<b>DIRECT NET EXPENDITURE</b>	<b>38,732</b>	<b>38,741</b>	<b>-9</b>	<b>0</b>	<b>UNDER</b>
			0 Specific Government Grant			0		
<b>89,524</b>	<b>1,206</b>	<b>90,730</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>38,732</b>	<b>38,741</b>	<b>-9</b>	<b>0</b>	<b>UNDER</b>



**Glasgow City Council**

**Development and Regeneration Services**

**Joint Report by the Executive Director of Finance and the  
Executive Director of Regeneration and the Economy**

**Contact: Jenny O'Hagan – ext. 79901**

**Budget Monitoring: Period 6 – Development and Regeneration Services**

**1. Introduction**

- 1.1 This monitoring statement provides a summary of the revenue financial performance of **Development and Regeneration Services** for the period 1 April 2019 to 30 August 2019.
- 1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.
- 1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

**2. Budget Changes**

- 2.1 The net expenditure budget on the 1<sup>st</sup> April 2019 was £61,277,000. Prior to period 6 the net expenditure budget had decreased by £710,000. During periods 5 to 6 the net expenditure budget decreased by further £4,630,000. The cumulative net expenditure budget therefore is £55,937,000 at the 30 August 2019.

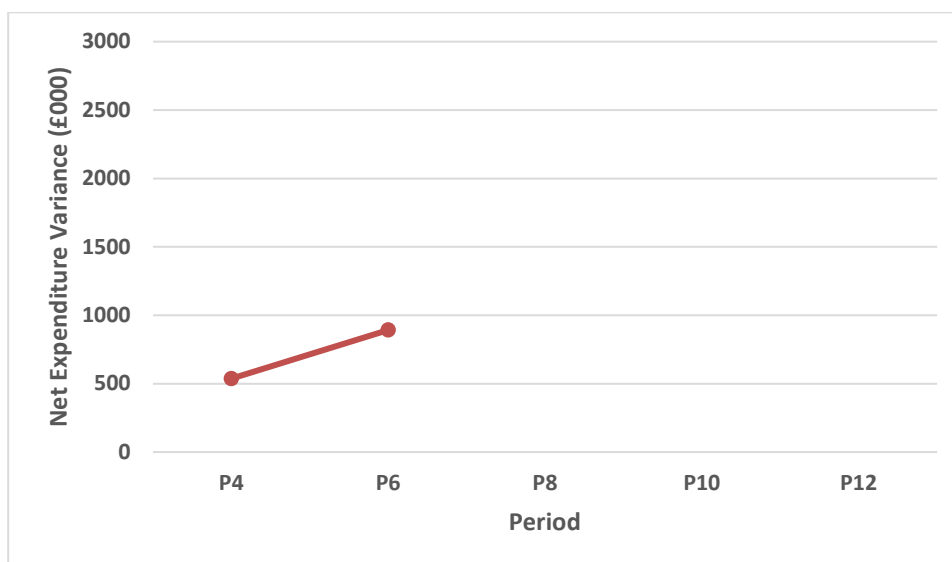
The significant changes to period 6 are as follows:

- 2.2 Expenditure and income budgets have increased in the Economic Development Division by £260,000 for additional funding from the Scottish Government relating to the No One Gets Left Behind project
- 2.3 In addition there have been a number of budget transfers during periods 5 and 6 to reflect service reconfigurations and budget adjustments approved under the delegated powers of the Executive Director of Finance.

### 3. Summary Position

3.1 Gross expenditure is £978,000 more than budget and gross income is £86,000 more than budget. This results in net expenditure being £892,000 more than budget at period 6 representing 1% of the overall phased budget.

#### 3.2 Variance Comparison



3.3 The 2019-20 budget includes approved savings of £0.125m. At this stage of the year, it is anticipated that actual savings will amount to £0.125m representing 100% of the target. This is reflected in the overall financial position reported in this monitoring statement.

### 4. Reasons for Variances

4.1 Within Development and Regeneration Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Economic Development	-192	↓
Housing Investment	48	↑
Project Management – Design	624	↑
Service Development	97	↑
Building Standards	-453	↓
Planning Services	-95	↓
Property and Land Services	863	↑

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances are presented below

#### 4.2 **Economic Development**

There is an underspend on grant expenditure within the Division as a result of a number of new initiatives taking longer than expected to implement.

#### 4.3 **Project Management and Design**

The annual bills relating to the Stairlighting Service have now been issued to customers and indications are income will be less than the budgeted target. The deficit will be partly offset by lower costs as the implementation of more efficient lighting continues within the Service.

#### 4.4 **Building Standards**

Income from Building Control fees is higher than budgeted at this stage of the year resulting in an underspend on net expenditure within the Division.

#### 4.5 **Property and Land Services**

At period 6 there are overspends on rents, property repairs and utilities linked to unfunded tariff increases. Employee costs are also overspent, mainly within Non Schools Catering and FM services. These overspends are partly offset by an over recovery of income.

### 5. **Action**

5.1 The Executive Director of Development and Regeneration Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures as outlined in this report. In particular:-

- Review opportunities for income generation whether through charging for existing services or identifying new sources of grant funding.
- To continue to review current operational procedures in order to generate efficiencies in the cost of the day to day running of the Department.
- Implement an action plan targeting the legacy overspends in Property and Land Services.

**6. Forecast**

- 6.1 If this trend continues, then it is likely that the department will be forecasting an overspend, however senior management will review the options and whenever possible implement actions to contain the net overspend.

**GLASGOW CITY COUNCIL  
2019/2020 REVENUE BUDGET: MONITORING REPORT**

**DEVELOPMENT and REGENERATION SERVICES  
PERIOD 6 - 1 APRIL 2019 TO 30 AUGUST 2019  
EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
18,752	2,180	20,932	Economic Development	5,608	5,725	-117	-2		<b>Under</b>
113,638	14,757	128,395	Housing Investment	34,168	34,077	91	0		<b>Over</b>
7,038	0	7,038	Project Management - Design	3,853	3,918	-65	-2		<b>Under</b>
4,481	-5	4,476	Service Development	1,810	1,808	2	0		<b>Over</b>
2,303	0	2,303	Building Standards	1,059	1,043	16	2		<b>Over</b>
6,443	340	6,783	Planning Services	2,512	2,573	-61	-2		<b>Under</b>
210,189	825	211,014	Property & Land Services	75,295	74,183	1,112	1		<b>Over</b>
		0							
<b>362,844</b>	<b>18,097</b>	<b>380,941</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>124,305</b>	<b>123,327</b>	<b>978</b>	<b>1</b>		<b>Over</b>

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Budget</b>		<b>Actual</b>	<b>Budget</b>	<b>Variance</b>			
£000	£000	£000		£000	£000	£000	%		
1,556	2,786	4,342	Economic Development	753	678	75	11		<b>Over</b>
113,561	14,725	128,286	Housing Investment	34,459	34,416	43	0		<b>Over</b>
5,839	0	5,839	Project Management - Design	3,063	3,752	-689	-18		<b>Under</b>
474	200	674	Service Development	165	260	-95	-37		<b>Under</b>
3,355	0	3,355	Building Standards	2,084	1,615	469	29		<b>Over</b>
2,142	340	2,482	Planning Services	1,086	1,052	34	3		<b>Over</b>
174,640	5,386	180,026	Property & Land Services	19,998	19,749	249	1		<b>Over</b>
<b>301,567</b>	<b>23,437</b>	<b>325,004</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>61,608</b>	<b>61,522</b>	<b>86</b>	<b>0</b>		<b>Over</b>
<b>61,277</b>	<b>-5,340</b>	<b>55,937</b>	<b>DIRECT NET EXPENDITURE</b>	<b>62,697</b>	<b>61,805</b>	<b>892</b>	<b>1</b>		<b>Over</b>
0	0	0	Specific Government Grant	0	0	0	0		
<b>61,277</b>	<b>-5,340</b>	<b>55,937</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>62,697</b>	<b>61,805</b>	<b>892</b>	<b>1</b>		<b>Over</b>



**Glasgow City Council**

**Related Companies**

**Report by the Executive Director of Financial Services**

**Contact Colin McGuire Ext 74565**

## **Budget Monitoring: Period 6 - Related Companies and Joint Boards**

### **1. Introduction**

This monitoring statement provides a summary of the financial performance of **Related Companies and Joint Boards** for the period 1 April to 30 August 2019.

The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position of service fees due to, and service income due from the Council's Arms-Length Organisations (ALEO's).

The council's budget includes estimated contributions from City Building (Joint Venture) and City Building Contracts (£6m).

### **2. Budget Changes**

Prior to period 6, the cumulative net expenditure budget increased by £42,000. During period 6, the net expenditure budget increased by £53,000. The cumulative net expenditure budget is therefore £95,000.

There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

### **3. Summary Position**

Net expenditure is in line with budget to date.

### **4. Forecast**

It is anticipated that net expenditure within Related Companies will remain within annual budget as shown in the attached monitoring statements.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £6m in 2019/20 and these will be reported as part of the probable out-turn.

As in previous years, any significant variances and issues will be reported during the year to this Committee.



**GLASGOW CITY COUNCIL  
2019/20 REVENUE BUDGET: MONITORING REPORT**

**RELATED COMPANIES AND JOINT BOARDS  
PERIOD 6 : 1 APRIL TO 30 AUGUST 2019**

**EXPENDITURE TO DATE**

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
2,851	0	2,851	City Building Joint Venture	1,808	1,808	0	0
500	0	500	City Building Contracts	500	500	0	0
5,417	0	5,417	City Parking LLP	2,632	2,632	0	0
74,963	57	75,020	Glasgow Life	34,525	34,525	0	0
4,891	0	4,891	Jobs & Business Glasgow	2,038	2,038	0	0
1,331	170	1,501	City Property (Glasgow) LLP	685	685	0	0
2,217	-170	2,047	City Property Investment	1,024	1,024	0	0
10,743	0	10,743	Strathclyde Partnership for Transport	5,372	5,372	0	0
<b>102,913</b>	<b>57</b>	<b>102,970</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>48,584</b>	<b>48,584</b>	<b>0</b>	<b>0</b>

**INCOME TO DATE**

Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
139	-38	101	City Building Joint Venture	109	109	0	0
1,317	0	1,317	City Parking LLP	693	693	0	0
0	0	0	Glasgow Life	0	0	0	0
0	0	0	Jobs & Business Glasgow	0	0	0	0
0	0	0	City Property (Glasgow) LLP	0	0	0	0
0	0	0	City Property Investment	0	0	0	0
0	0	0	Strathclyde Partnership for Transport	0	0	0	0
<b>1,456</b>	<b>-38</b>	<b>1,418</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>802</b>	<b>802</b>	<b>0</b>	<b>0</b>
<b>101,457</b>	<b>95</b>	<b>101,552</b>	<b>DIRECT NET EXPENDITURE</b>	<b>47,782</b>	<b>47,782</b>	<b>0</b>	<b>0</b>
0	0	0	Specific Government Grant	0	0	0	0
<b>101,457</b>	<b>95</b>	<b>101,552</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>47,782</b>	<b>47,782</b>	<b>0</b>	<b>0</b>



**Glasgow City Council**

**Common Good**

**Report by the Executive Director of Finance**

**Contact: Colin McGuire – ext 74565**

**Budget Monitoring: Period 6 – Common Good**

**1. Introduction**

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2019 to 30 August 2019.

It is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

**2. Budget Changes**

There have been no budget changes to the Common Good budget during this year.

**3. Summary Position**

This monitoring report covers a period equivalent to 42% of the financial year. Gross expenditure at this time is £196,000, which is 26% of the annual gross expenditure budget. Gross income received to date is £307,000, resulting in net income of £111,000.

The majority of gross expenditure incurred by the Common Good Fund relates to Civic Receptions held throughout the year, with a budget of £522,000 for 2019/20, including administration costs.

The table below details the year to date expenditure on Civic Receptions:

<b>Category</b>	<b>Actual Costs</b>
Anniversaries	£28,971
Charities	£10,532
Events	£41,966
International Visitors	£9,154
Special Individuals	£10,212
Sport	£5,787
Administration costs	£15,327
<b>Total</b>	<b>£121,949</b>

#### **4. Forecast**

To date £121,949 has been spent and a further £83,505 has been committed for civic receptions in 2019/20. The remaining civic receptions expenditure budget of £316,546 is available for spend up to 31 March 2020. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events.

In addition, £36,335 has been committed in respect of events beyond 2019/20 and it is envisaged that this will be funded from future year's budget. A detailed breakdown of 2019/20 and 2020/21 commitments is provided in Appendix 1.

Income is mainly derived from returns on Common Good investments and these returns are closely monitored throughout the year. Any significant fluctuations in Common Good income up to 31 March 2020 will be reflected through budget changes in 2020/21 with a view to maintaining the overall capital value of the Fund.

The Common Good Fund is expected to remain within the annual net expenditure budget for 2019/20.

## Appendix 1

### Civic Receptions Committed 2019/20

#### 2019/20 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
04-Oct-19	City of Glasgow College Maritime 50 Event	21-Mar-19	£1,400	Anniversaries
18-Oct-19	Knights of St Columba Centenary	10-Feb-17	£10,000	Anniversaries
04-Dec-19	Health Protection in Scotland 50 <sup>th</sup> Anniversary	18-Jun-19	£1,750	Anniversaries
06-Mar-20	Bridgeton Burn Club 150 <sup>th</sup> Anniversary	16-Jan-19	£6,000	Anniversaries
	<b>Total for Anniversaries</b>		<b>£19,150</b>	

Date	Function	Approved	Cost	Category
19-Sep-19	Glasgow Street Pastors Volunteers	25-Feb-19	£2,400	Charities
20-Sep-19	Glasgow Children's Hospital Charity	15-May-19	£350	Charities
24-Oct-19	Scottish Refugee Council AGM and Public Meeting	25-Apr-19	£390	Charities
18-Nov-19	Girlguiding Glasgow Annual Review	26-Apr-19	£900	Charities
21-Nov-19	Sportscotland Coaching, Officiating and Volunteering Awards	14-Feb-19	£1,260	Charities
22-Nov-19	Carers Scotland AGM	25-Apr-19	£360	Charities
25-Nov-19	Prostate Scotland Fundraising Event	17-May-19	£700	Charities
05-Dec-19	Cancer Research Carol Concert	05-Feb-19	£770	Charities
<b>14-Dec-19</b>	<b>Roy Castle Lung Cancer Foundation Celebrate a Life Concert</b>	<b>12-Jul-19</b>	<b>£600</b>	<b>Charities</b>
26-Mar-20	No 23 Inner Wheel District Committee International Rally	04-Jun-19	£300	Charities
	<b>Total for Charities</b>		<b>£8,030</b>	

Date	Function	Approved	Cost	Category
03-Sep-19	Merchant Navy Day	26-Jul-19	£1,460	Events
06-Sep-19	Social Enterprise Summit	22-Aug-19	£910	Events
09-Sep-19	Launch of Glasgow Crest Mapping	08-Aug-19	£180	Events
25-Sep-19	Children's Panel Awards 2019	14-Mar-19	£3,000	Events
07-Oct-19	Gathering of Armed Forces/Veterans & Champions	05-Jul-19	£1,000	Events
11-Oct-19	Royal National Mod Opening Concert	06-Mar-19	£2,250	Events
17-Oct-19	United Nations Eradication of Poverty	01-Aug-19	£210	Events
23-Oct-19	National Blood Transfusion Awards Ceremony	20-Feb-19	£4,000	Events
29-Oct-19	Glasgow Garden of Remembrance	12-Jul-19	£1,200	Events
13-Nov-19	Doors Open Day	01-Jul-19	£2,400	Events
13-Nov-19	Interfaith Week	07-Jun-19	£240	Events
07-Dec-19	Baby's First Christmas	16-Jul-19	£1,750	Events
15-Jan-20	Molendinar Lecture	11-Jun-19	£240	Events
	<b>Total for Events</b>		<b>£18,840</b>	

Date	Function	Approved	Cost	Category
03-Sep-19	SALAR Swedish Delegation	29-Apr-19	£600	International Visitors
19-Sep-19	Erasmus Mundus	19-Jul-19	£2,100	International Visitors
21-Mar-20	Delegation from Oslo	01-Mar-19	£55	International Visitors
	<b>Total for International Visitors</b>		<b>£2,755</b>	

Date	Function	Approved	Cost	Category
06-Sep-19	Memory of Water Project	08-Aug-19	£280	Special Individuals
17-Sep-19	Community Councils Civic Reception	05-Jun-19	£6,400	Special Individuals
28-Sep-19	National Police Memorial Day	05-Apr-17	£10,000	Special Individuals

<b>01-Oct-19</b>	<b>Friends of Glasgow Museums</b>	<b>17-Jul-19</b>	<b>£700</b>	<b>Special Individuals</b>
03-Oct-19	Sikhs in Scotland	22-Mar-19	£500	Special Individuals
<b>08-Oct-19</b>	<b>Opit Launch</b>	<b>08-Aug-19</b>	<b>£300</b>	<b>Special Individuals</b>
30-Oct-19	Glasgow Golden Generation AGM	28-Nov-18	£750	Special Individuals
<b>06-Dec-19</b>	<b>Glasgow Community Champions Awards</b>	<b>06-Dec-19</b>	<b>£7,500</b>	<b>Special Individuals</b>
	<b>Total for Special Individuals</b>		<b>£26,430</b>	

<b>Date</b>	<b>Function</b>	<b>Approved</b>	<b>Cost</b>	<b>Category</b>
<b>29-Sep-19</b>	<b>Great Scottish Run</b>	<b>24-Jul-19</b>	<b>£5,000</b>	<b>Sport</b>
<b>24-Nov-19</b>	<b>Badminton Scotland 2019 Scottish Open Championships</b>	<b>21-Aug-19</b>	<b>£2,250</b>	<b>Sport</b>
<b>07-Dec-19</b>	<b>LEN European Short Course Swimming Championships 2019</b>	<b>12-Jul-19</b>	<b>£1,050</b>	<b>Sport</b>
	<b>Total for Sport</b>		<b>£8,300</b>	

<b>Total Civic Hospitality Commitments for 2019/20</b>	<b>£83,505</b>
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## Civic Receptions Committed 2020/21

### 2020/21 Onwards Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
01-May-20	Fullarton Chapter No. 116 Order of the Easter Star 100th Anniversary	25-Apr-19	£3,500	Anniversaries
08-May-20	Lodge Stepps Centenary Dinner	18-Jun-18	£5,000	Anniversaries
07-Aug-20	Lodge Anima Glasgow No. 1223 Centenary	25-Feb-19	£4,500	Anniversaries
20-Aug-20	St Roch's FC Centenary	27-Feb-18	£5,000	Anniversaries
08-Sep-20	Lodge Kelvin Partick No 1207 100th Anniversary	31-Oct-18	£4,000	Anniversaries
<b>22-Oct-20</b>	<b>Hospital Broadcasting Service 50th Anniversary</b>	<b>09-Jul-19</b>	<b>£2,000</b>	<b>Anniversaries</b>
20-Nov-20	Glasgow Orchestral Society 150th Anniversary	14-Jan-18	£7,500	Anniversaries
27-Nov-20	Southern Cross Masonic Lodge Centenary	23-May-16	£2,500	Anniversaries
	<b>Total for Anniversaries</b>		<b>£34,000</b>	

Date	Function	Approved	Cost	Category
<b>28-May-20</b>	<b>Boys Brigade Queens Badge Presentation Ceremony</b>	<b>12-Jul-19</b>	<b>£900</b>	<b>Events</b>
03-Jun-20	Girls Brigade AGM	04-Jul-19	£525	Events
<b>01-Sep-20</b>	<b>Scottish International Piano Competition 2020</b>	<b>26-Aug-19</b>	<b>£910</b>	<b>Events</b>
	<b>Total for Events</b>		<b>£2,335</b>	

**Total Civic Hospitality Commitments for 2020/21 Onwards**

**£36,335**

Note: commitments reported to this committee for the first time have been highlighted in bold.

**GLASGOW CITY COUNCIL  
2019/20 REVENUE BUDGET: MONITORING REPORT**

**COMMON GOOD  
PERIOD 6 - 1 APRIL 2019 TO 30 AUGUST 2019**

**EXPENDITURE TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Annual Budget</b>	<b>HEADING</b>	<b>Actual</b>	<b>Remaining Budget</b>	<b>Budget Spent to Date</b>
£000	£000	£000		£000	£000	%
522	0	522	Civic Hospitality	122	400	23
70	0	70	Property Costs	19	51	27
155	0	155	Miscellaneous Charges	55	100	35
<b>747</b>	<b>0</b>	<b>747</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>196</b>	<b>551</b>	<b>26</b>

**INCOME TO DATE**

<b>Original Annual Budget</b>	<b>Approved Changes</b>	<b>Revised Annual Budget</b>		<b>Actual</b>	<b>Remaining Budget</b>	<b>Budget Received to Date</b>
£000	£000	£000		£000	£000	%
448	0	448	Investment Income & Realised Gains	188	260	42
52	0	52	Commission	16	36	31
247	0	247	Rental Income	103	144	42
<b>747</b>	<b>0</b>	<b>747</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>307</b>	<b>440</b>	<b>41</b>

<b>0</b>	<b>0</b>	<b>0</b>	<b>NET EXPENDITURE/NET INCOME (-)</b>	<b>-111</b>	<b>111</b>	<b>0</b>
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