

Report

Report to:	Community and Enterprise Resources Committee
Date of Meeting:	29 June 2021
Report by:	Executive Director (Finance and Corporate Resources) Executive Director (Community and Enterprise Resources)

Subject:	Community and Enterprise Resources- Revenue Budget Monitoring 2020/2021
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2020 to 31 March 2021 for Community and Enterprise Resources

2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):-

- (1) that the Community and Enterprise Resources' outturn position as at 31 March 2021 of an overspend of £1.638m before transfer to reserves, as detailed in Appendix A of the report, and after transfers to reserves of £7.061m, be noted; and
- (2) that the proposed budget virements as detailed in appendices B to G be approved.

3. Background

- 3.1. This is the final revenue budget monitoring report presented to the Community and Enterprise Resources Committee for the financial year 2020/2021.
- 3.2. The report details the financial position for Community and Enterprise Resources in Appendix A for the full financial year 2020/2021 compared to the probable outturn position and the individual services' reports in appendices B to F, including variance explanation.
- 3.3. Appendix G of the report details the additional costs incurred by the Resource in relation to COVID-19.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. **Year End Position as at 31 March 2021:** The yearend position is an overspend of £1.638m before approved transfers to reserves and after approved transfers to reserves an overspend of £7.061m. Removing the costs of COVID-19 leaves an underspend of £0.024m for the Resource in line with the probable outturn position.

The total cost of COVID-19 for the Resource is £7.085m. This includes additional costs of £3.843m as outlined in Appendix G in relation to staff costs, cleaning materials, PPE, equipment, transport and increased costs for waste disposal, as well as a payment to South Lanarkshire Leisure and Culture (SLLC) for loss of income of £0.139m due to COVID-19 closures.

The Resource COVID-19 position also includes the impact of loss of income of £5.328m covering parking income, school meals, Roads Construction Unit income and private care of gardens as well as savings not achieved of £0.100m. This is offset by unspent budget of £2.186m in the main relating to food cost for school meals, budget for Fireworks and Christmas events; flooding and fuel.

- 5.2. The core budget position for the Resource, an underspend of £0.024m, reflects an underspend in employee costs within Facilities, Streets and Waste and an over recovery of income within Planning and Economic Development offsetting an overspend in Fleet Services in respect of timing of efficiencies and reduced income and the cost of Waste contracts. Variance explanations for each individual service is detailed in appendices B to F.
- 5.3. The position reported in the paper includes proposed transfers to reserves (as detailed in the appendices) that are being considered for approval by the Executive Committee on 23 June 2021. At the time of publishing these papers, that meeting has still to take place. If these transfers to reserves are not approved at the Executive Committee, a verbal update will be provided at this meeting.
- 5.4. Virements are proposed to realign budgets across budget categories and with other Resources. These movements are detailed in the appendices B to F of this report.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

8 Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

Michael McGlynn
Executive Director (Community and Enterprise Resources)

2 June 2021

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 March 2021.

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

Community and Enterprise Resources Summary

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion 31/03/21	Actual BEFORE Transfers 31/03/21	Variance 31/03/21	% Variance 31/03/21	Note
	£000	£000	£000	£000	£000	£000	£000		
<u>Budget Category</u>									
Employee Costs	84,159	83,054	1,105	1,105	84,159	82,991	1,168	under	1.4%
Property Costs	4,127	4,608	(481)	(481)	4,127	4,539	(412)	over	(10.0%)
Supplies & Services	15,019	13,408	1,611	1,611	15,019	14,043	976	under	6.5%
Transport & Plant	21,468	19,839	1,629	1,584	21,468	20,539	929	under	4.3%
Administration Costs	911	940	(29)	(54)	911	925	(14)	over	(1.5%)
Payments to Other Bodies	42,847	42,592	255	115	42,847	37,896	4,951	under	11.6%
Payments to Contractors	39,612	42,798	(3,186)	(3,353)	39,612	42,291	(2,679)	over	(6.8%)
Transfer Payments	595	595	0	0	595	597	(2)	over	(0.3%)
Financing Charges	184	176	8	8	184	178	6	under	3.3%
Total Controllable Exp.	208,922	208,010	912	535	208,922	203,999	4,923	under	2.4%
Total Controllable Inc.	(93,811)	(85,177)	(8,634)	(8,704)	(93,811)	(87,250)	(6,561)	under recovered	(7.0%)
Net Controllable Exp.	115,111	122,833	(7,722)	(8,169)	115,111	116,749	(1,638)	over	(1.4%)
Transfer to Reserves (as at 31/03/21)	-	-	(447)	-	-	5,423	(5,423)	over	
Position After Transfers to Reserves (as at 31/03/21)	115,112	123,678	(8,169)	(8,169)	115,111	122,172	(7,061)	over	(6.1%)

Variance Explanations

Detailed in appendices B to G.

Budget Virements

Budget virements are shown in appendices B to G.

Approved Transfers to Reserves

Detailed in appendices B to G

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

Facilities, Streets and Waste (including Support)

Budget Category	Annual Budget £000	Forecast for Year BEFORE Transfers £000	Annual Forecast Variance BEFORE Transfers £000	Annual Forecast Variance AFTER Transfers £000	Budget Proportion 31/03/21 £000	Actual BEFORE Transfers 31/03/21 £000	Variance 31/03/21 £000		% Variance 31/03/21	Note
Employee Costs	54,618	54,082	536	536	54,618	53,524	1,094	under	2.0%	1,d
Property Costs	2,365	2,309	56	56	2,365	2,182	183	under	7.7%	2
Supplies & Services	6,533	5,782	751	751	6,533	5,184	1,349	under	20.6%	3
Transport & Plant	7,595	7,257	338	338	7,595	7,258	337	under	4.4%	4,a,b
Administration Costs	302	293	8	9	302	283	19	under	6.3%	
Payments to Other Bodies	51	43	8	8	51	45	6	under	11.8%	
Payments to Contractors	14,514	14,644	(130)	(297)	14,514	14,818	(304)	over	(2.1%)	5,c
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	77	63	14	14	77	61	16	under	20.8%	
Total Controllable Exp.	86,055	84,473	1,574	1,407	86,055	83,355	2,700	under	3.1%	
Total Controllable Inc.	(18,923)	(17,176)	(1,747)	(1,817)	(18,923)	(16,647)	(2,276)	under recovered	(12.0%)	6,b
Net Controllable Exp.	67,132	67,297	(165)	(410)	67,132	66,708	424	under	0.6%	
Transfer to Reserves (as at 31/03/21)	-	-	(237)	-	-	797	(797)	over		
Position After Transfers to Reserves (as at 31/03/21)	67,132	67,297	(402)	(410)	67,132	67,505	(373)	over	(0.5%)	

Variance Explanations

- The variance is mainly due to vacant posts within Facilities and having no seasonal staff employed in March within Grounds, partially offset by overtime costs.
- The variance is due to an under spend in rent as a result of vacating premises, partially offset by higher utility charges and an over spend in rates associated with a former civic amenity site, Muttonhole Road.
- The under spend is mainly due to food purchases within the Catering service due to school closures as a result of the COVID-19 pandemic. This is offset by a loss of school meals income during school closures. This is partially offset by greater material costs within Grounds for additional service requests and a greater spend on domestic waste bins which are partly offset by an over recovery of income.
- The underspend relates to Streets, where leasing costs are less than budget due to the timing of replacing vehicles, fuel and vehicle maintenance costs. There is an over spend within Waste on hired vehicles.
- The over spend is due to the cost of the fibre contract being higher than budget within Waste.
- The under recovery of income relates to Grounds, Waste and Facilities for services covering the care of gardens, bulky uplifts, school meals and coffee shops as a result of the COVID-19 pandemic.

Budget Virements

- Transfer to capital electric sweeper. Net effect (£0.060m): Transport and Plant (£0.060m).
- Realignment of budgets to reflect service delivery. Net effect £0.000: Transport and Plant (£0.193m), Income £0.193m.
- Transfer to reserves for SWF. Net effect (£0.215m): Payment to Contractor (£0.215m)
- Transfer of budget in relation to apprenticeship levy. Net effect £0.215m: Employee Costs £0.215m

Approved Transfers to Reserves (£0.237m):

- Parent Pay development (£0.070m)
- Crematorium Sinking fund (£0.025m)
- Electric Sweeper - Payback (£0.065m)
- Restoration works – Alexander Park, Stonehouse (£0.077m)

Additional Proposed Transfer to Reserves (£0.560m):

- Food regulations (£0.180m)
- Waste Strategy (£0.220m)
- Grounds Seasonals (£0.160m)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

Fleet and Environmental (Inc Projects)

Budget Category	Annual Budget £000	Forecast for Year BEFORE Transfers £000	Annual Forecast Variance BEFORE Transfers £000	Annual Forecast Variance AFTER Transfers £000	Budget Proportion 31/03/21 £000	Actual BEFORE Transfers 31/03/21 £000	Variance 31/03/21 £000		% Variance 31/02/21	Note
Employee Costs	9,009	8,531	478	478	9,009	8,515	494	under	5.5%	1,d
Property Costs	191	243	(52)	(52)	191	213	(22)	over	(11.5%)	
Supplies & Services	331	308	23	23	331	334	(3)	over	(0.9%)	a
Transport & Plant	9,544	8,143	1,401	1,356	9,544	8,832	712	under	7.5%	2,a,b
Administration Costs	92	95	(3)	(3)	92	93	(1)	over	(1.1%)	
Payments to Other Bodies	192	147	45	45	192	213	(21)	over	(10.9%)	3
Payments to Contractors	1,140	1,188	(48)	(48)	1,140	1,130	10	under	0.9%	4
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	24	22	2	2	24	20	4	under	16.7%	
Total Controllable Exp.	20,523	18,677	1,846	1,801	20,523	19,350	1,173	under	5.7%	
Total Controllable Inc.	(19,546)	(16,979)	(2,567)	(2,567)	(19,546)	(17,495)	(2,051)	under recovered	(10.5%)	5,b,c
Net Controllable Exp.	977	1,698	(721)	(766)	977	1,855	(878)	over	(89.9%)	
Transfer to Reserves (as at 31/03/21)	-	-	(45)	-	-	25	(25)	over		
Position After Transfers to Reserves (as at 31/03/21)	977	1,698	(766)	(766)	977	1,880	(903)	over	(92.4%)	

Variance Explanations

1. The variance is mainly due to vacancies within the services that are actively being recruited.
2. The variance relates mainly to an underspend in fuel and casual hire which is partially offset by greater than budgeted expenditure within the workshop and the timing of efficiencies. The underspend in fuel and casual hire is offset by an under recovery in income.
3. The overspend is due to higher than budgeted spend under projects, offset by underspend in payments to contractors also within Projects. This is partially offset by lower than anticipated payments for scientific services.
4. The variance relates to cost of clinical waste, which is demand led, and is offset by an over recovery of income and an underspend due to lower than anticipated spend within Projects.
5. The under recovery is mainly due to less income from fuel, casual hire and taxi inspections due to the COVID19 pandemic, partially offset by an over recovery for clinical waste.

Budget Virements

- a. Transfer to capital for electric bus and FLARE system. Net effect (£0.080m): Supplies & Services (£0.004m), Transport and Plant (£0.076m).
- b. Realignment of budgets to reflect service delivery. Net effect £0.000: Transport and Plant (£0.089m), Income £0.089m.
- c. Establish income budget for COVID Environmental Health officers. Net effect (£0.048m): Income (£0.048m)
- d. Transfer of budget in relation to apprenticeship levy. Net effect £0.033m: Employee Costs £0.033m

Approved Transfers to Reserves (£0.045m):

- i. Fleet Sinking fund (£0.045m) revised to (£0.025m)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

Leisure and Culture

Budget Category	Annual Budget £000	Forecast for Year BEFORE Transfers £000	Annual Forecast Variance BEFORE Transfers £000	Annual Forecast Variance AFTER Transfers £000	Budget Proportion 31/03/21 £000	Actual BEFORE Transfers 31/03/21 £000	Variance 31/03/21 £000		% Variance 31/03/21	Note
Employee Costs	82	83	(1)	(1)	82	84	(2)	over	(2.4%)	
Property Costs	207	192	15	15	207	193	14	under	6.8%	1,a
Supplies & Services	0	0	0	0	0	0	0	-	n/a	
Transport & Plant	0	0	0	0	0	0	0	-	n/a	
Administration Costs	8	8	0	0	8	8	0	-	0.0%	
Payments to Other Bodies	80	60	20	20	80	60	20	under	25.0%	2
Payments to Contractors	19,239	19,239	0	0	19,239	19,237	2	under	0.0%	
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	0	0	0	0	0	0	0	-	n/a	
Total Controllable Exp.	19,616	19,582	34	34	19,616	19,582	34	under	0.2%	
Total Controllable Inc.	0	(1)	1	1	0	(1)	1	over recovered	n/a	
Net Controllable Exp.	19,616	19,581	35	35	19,616	19,581	35	under	0.2%	
Transfer to Reserves (as at 31/03/21)	-	-	-	-	-	-	-	-		
Position After Transfers to Reserves (as at 31/03/21)	19,616	19,581	35	34	19,616	19,581	35	under	0.2%	

Variance Explanations

- The variance relates to reduced service charges for East Kilbride ice rink.
- The variance relates to the cancellation of the Fireworks events as a result of the COVID-19 pandemic

Budget Virements

- Transfer of budget in relation to apprenticeship levy. Net effect £0.079m: Employee Costs £0.079m

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

Planning and Economic Development

Budget Category	Annual Budget £000	Forecast for Year BEFORE Transfers £000	Annual Forecast Variance BEFORE Transfers £000	Annual Forecast Variance AFTER Transfers £000	Budget Proportion 31/03/21 £000	Actual BEFORE Transfers 31/03/21 £000	Variance 31/03/21 £000		% Variance 31/03/21	Note
Employee Costs	4,747	4,643	104	104	4,747	4,628	119	under	2.5%	1,c,d
Property Costs	607	650	(43)	(43)	607	612	(5)	over	(0.8%)	2
Supplies & Services	101	97	4	4	101	83	18	under	17.8%	
Transport & Plant	33	37	(4)	(4)	33	30	3	under	9.1%	
Administration Costs	104	82	22	(3)	104	98	6	under	5.8%	
Payments to Other Bodies	2,956	2,804	152	12	2,956	2,784	172	under	5.8%	3,a,b,d
Payments to Contractors	982	984	(2)	(2)	982	981	1	under	0.1%	d
Transfer Payments	0	0	0	0	0	0	0	-	n/a	
Financing Charges	34	34	0	0	34	35	(1)	over	(2.9%)	
Total Controllable Exp.	9,564	9,331	398	68	9,564	9,251	313	under	3.3%	
Total Controllable Inc.	(7,426)	(6,712)	(714)	(714)	(7,426)	(7,488)	62	over recovered	0.8%	4,a,b,d
Net Controllable Exp.	2,138	2,619	(481)	(646)	2,138	1,763	375	under	17.5%	
Transfer to Reserves (as at 31/03/21)	-	-	(165)	-	-	105	(105)	-		
Position After Transfers to Reserves (as at 31/03/21)	2,138	2,454	(481)	(481)	2,138	1,868	270	under	12.6%	

Variance Explanations

1. This variance is mainly due to flexible retirement arrangements within the service.
2. The over spend relates to additional rates costs for Economic Development rental properties as a result of vacant units.
3. The under spend is due to the cancellation of Christmas events as a result of COVID-19 and reduced spend on core business support grants due to COVID-19.
4. The over recovery is mainly due to increased income for planning and building warrant fee income.

Budget Virements

- a. Establish budget COVID-19, Framework Business Fund Hospitality, Retail and Leisure Sector Top-Ups, Large Self-Catering and Exclusive Properties Fund, Small Accommodation Providers Paying Council Tax - B&Bs Fund, Discretionary Fund Additional . Net effect £4.496m: Payment to Other Bodies £7.889m, Income (£3.393m).
- b. Transfer of Covid Grant from Planning and Economic Development to Covid Cost Centre Net effect (£4,496m): Payment to Other Bodies (£33,526m), Income £29,030m.
- c. Transfer of budget in relation to apprenticeship levy. Net effect £0.017m: Employee Costs £0.017m
- d. Budget realignment to reflect service delivery in respect of Crawfordjohn Open Space Project, Restoration Bonds, Paths for All Smarter Choices Smarter Places, LEADER, Strathaven CARS, Business Loans Scotland Funding, City Deal and NHS. Net Effect £0.000m: Employees (£0.140m), Payment to Other Bodies £0.279m, Payment to Contractor £0.033m, Income (£0.172m)

Approved Transfers to Reserves (£0.165m):

- i. Local Plan (£0.025m)
- ii. Business Support Grants (£0.140m) revised to (£0.080m)

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

Roads Total (Inc Roads Constructing Services)

Budget Category	Annual Budget £000	Forecast for Year BEFORE Transfers £000	Annual Forecast Variance BEFORE Transfers £000	Annual Forecast Variance AFTER Transfers £000	Budget Proportion 31/03/21 £000	Actual BEFORE Transfers 31/03/21 £000	Variance 31/03/21 £000		% Variance 31/03/21	Note
Employee Costs	15,703	15,083	620	620	15,703	15,610	93	under	0.6%	1,c
Property Costs	757	820	(63)	(63)	757	895	(138)	over	(18.2%)	2
Supplies & Services	8,054	6,829	1,225	1,225	8,054	8,085	(31)	over	(0.4%)	3
Transport & Plant	4,296	3,931	365	365	4,296	3,903	393	under	9.1%	4
Administration Costs	405	411	(6)	(6)	405	413	(8)	over	(2.0%)	
Payments to Other Bodies	6,042	6,012	30	30	6,042	5,764	278	under	4.6%	5
Payments to Contractors	3,737	3,982	(245)	(245)	3,737	4,263	(526)	over	(14.1%)	6,a,b
Transfer Payments	595	595	0	0	595	597	(2)	over	(0.3%)	
Financing Charges	49	57	(8)	(8)	49	58	(9)	over	(18.4%)	
Total Controllable Exp.	39,638	37,720	1,918	1,918	39,638	39,588	50	under	0.1%	
Total Controllable Inc.	(18,886)	(15,279)	(3,607)	(3,607)	(18,886)	(16,589)	(2,297)	under recovered	(12.2%)	7,b
Net Controllable Exp.	20,752	22,441	(1,689)	(1,689)	20,752	22,999	(2,247)	over	(10.8%)	
Transfer to Reserves (as at 31/03/21)	-	-	-	-	-	-	-			
Position After Transfers to Reserves (as at 31/03/21)	20,752	22,441	(1,689)	(1,689)	20,752	22,999	(2,247)	over	(10.8%)	

Variance Explanations

1. The variance relates to vacant posts within the service.
2. The over spend mainly relates to water utility charges and electricity costs for electrical vehicle charging points.
3. The over spend is due to street lighting electrical power, partially offset by reduced material costs as a result of reduced road maintenance works carried out during the pandemic.
4. The variance is mainly due to the level of hired vehicles and fuel usage being less during the lockdown.
5. The variance mainly relates to payments made in respect of WoSLA being less than predicted. This is offset by an under recovery in income.
6. The over spend is due to a greater requirement for sub-contractors to support Roads programmes and winter maintenance costs.
7. The under recovery is due to reduced works being carried out within the Construction Unit during lockdown and reduced fee income for parking and the aforementioned WoSLA.

Budget Virements

- a. Transfer from reserves for Roads winter maintenance. Net effect £0.979m: Payment to Contractors £0.979m.
- b. Budget realignment to reflect revenue works completed by the Construction Unit for Roads General Services as a result of the change to trading services. Net effect £0.000m: Payment to Contractor (£2.327m), Income £2.327m
- c. Transfer of budget in relation to apprenticeship levy. Net effect £0.058m: Employee Costs £0.058m

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Community and Enterprise Resources: Period 14 Ended 31 March 2021 (No. 14)

COVID-19

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion 31/03/21	Actual BEFORE Transfers 31/03/21	Variance 31/03/21	% Variance 31/03/21	Note
	£000	£000	£000	£000	£000	£000	£000		
Employee Costs	0	631	(631)	(631)	0	630	(630)	over	1
Property Costs	0	395	(395)	(395)	0	444	(444)	over	2
Supplies & Services	0	391	(391)	(391)	0	357	(357)	over	3
Transport & Plant	0	472	(472)	(472)	0	516	(516)	over	4
Administration Costs	0	51	(51)	(51)	0	30	(30)	over	5
Payments to Other Bodies	33,526	33,526	0	0	33,526	29,030	4,496	under	a
Payments to Contractors	0	2,761	(2,761)	(2,761)	0	1,862	(1,862)	over	6
Transfer Payments	0	0	0	0	0	0	0	-	n/a
Financing Charges	0	0	0	0	0	4	(4)	over	n/a
Total Controllable Exp.	33,526	38,227	(4,701)	(4,701)	33,526	32,873	653	under	2.0%
Total Controllable Inc.	(29,030)	(29,030)	0	0	(29,030)	(29,030)	0	-	0.0%
Net Controllable Exp.	4,496	9,197	(4,701)	(4,701)	4,496	3,843	653	under	14.5%
Transfer to Reserves (as at 31/03/21)	-	-	-	-	-	4,496	(4,496)	over	
Position After Transfers to Reserves (as at 31/03/21)	4,496	9,197	(4,701)	(4,701)	4,496	8,339	(3,843)	over	14.5%

Variance Explanations

1. The variance is directly related to employee costs associated with the Resources' response to the pandemic.
2. The variance relates to additional cleaning costs and materials as a result of enhanced cleaning regimes.
3. The variance relates to additional costs for equipment, PPE and health and hygiene.
4. The variance relates to the purchase of equipment, fuel and vehicles costs directly related to the COVID-19 pandemic.
5. The variance relates to Health and Safety signage and posters costs.
6. The variance includes a payment made to South Lanarkshire Leisure to reflect loss of income and additional costs in relation to domestic waste tonnage, fly tipping costs and traffic management at civic amenity sites as a result of the pandemic.

Budget Virements

- a. Transfer of Covid Grant from Planning and Economic Development to Covid Cost Centre Net effect £4.496m: Payment to Other Bodies £33.526m, Income (£29.030m)

Additional Proposed Transfer to Reserves (£4.496m):

- i. Scottish Government Discretionary Funding (£4.496m)