

EAST RENFREWSHIRE COUNCILCABINET2 March 2023Report by Head of Accountancy (Chief Financial Officer)ESTIMATED REVENUE BUDGET OUT-TURN 2022/23**PURPOSE**

1. To advise Cabinet of the estimated projected revenue out-turn for 2022-23. The report provides details of expected year end variances for each department at period 9, based on the financial position as at 31 December, 2022 and subsequent assessment of pressures arising from COVID-19.

**RECOMMENDATION**

2. It is recommended that:
  - members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
  - members note the forecast underlying General Fund operational underspend of £1.440m together with the HRA operational overspend of £123k.
  - members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position
  - all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place.

**BUDGET MONITORING STATEMENTS**

3. The attached budget monitoring statements provide information in respect of:-
  - Detailed variance analysis between budgeted and out-turn expenditure
  - Service virement and operational budget adjustments

**BACKGROUND**

- 4 This report shows the out-turn position as at period 9 against the Council's approved revenue budget for 2022-23, as adjusted to comply with accounting requirements and subsequent Cabinet operational decisions.

The revenue budget for 2022-23 approved by the Council on 3 March 2022 has been adjusted for monitoring purposes as follows:-

|   | £'000                 |
|---|-----------------------|
| Budgeted net expenditure per 3 March 2022 report to Council     | 275,181               |
| Capital Financing - Loans Charge Adjustment (Note 1)            | (8,966)               |
| Service Operational Capital Charge Adjustment (Note 2)          | 19,877                |
| Accountancy adjustments for Ring Fenced Revenue Grants (Note 3) | (9,950)               |
| Restated net expenditure  | <u>276,142</u>        |
| Additional General Revenue Grant (Note 4)                       | 12,847                |
|   | <u><u>288,989</u></u> |

## 4

**Note 1.** The net expenditure agreed on 3 March 2022 includes the Council's budgeted capital financing costs (Loans Charges). These comprise of principal repayments, cost of interest payments and other expenses, associated with the purchase of capital related expenditure and are managed within the Loans Fund. These costs are removed from the approved budget as they are not allocated out to individual services and therefore are not deemed to form part of a service's operational revenue budget. The main reason for this approach is that the Loans Charges do not reflect current operating costs as they comprise of loan repayments over long periods of time resulting from past decisions on funding terms of prior purchases of capital expenditure and do not reflect the true current operational cost of using these capital assets. In order to provide a comprehensive and current measure of a service's operating costs, a capital charge is included within the service's operating revenue budget. This is in the main a depreciation charge based on a true annual usage cost of all capital assets used within the service and is calculated via current asset cost valuations and the useful remaining life of the asset. Capital charges were introduced when Capital Accounting was adopted by LASAAC and the Accounting Code of Practice in the preparation of Local Authority Financial Accounts. The use of capital charges is also to provide a more accurate total cost of an operation or service that can then be measured and compared with other service providers, both external and internal.

**Note 2.** This is the adjustment required to include the appropriate capital charges in the Council's service budgets instead of the capital financing costs removed as described above.

**Note 3.** Ring Fenced Revenue Grant is a resource element within the 2022-23 Local Government Finance Settlement and is not included within Service budgets in the approved Council's 2022-23 Revenue Budget exercise. In compliance with LASAAC on the preparation of Local Authority Financial Accounts, designated Ring Fenced Grants should be reported as income within Service budgets that it is specific to and this adjustment adheres to reporting guidelines. This funding resource is noted in the adjustment funding schedule below.

**Note 4.** This is additional General Revenue Grant funding that has been received by the Council as a redetermination of the 2022-23 Local Government Finance Settlement and is noted in the adjustment funding schedule below.

### Schedule of adjustment funding (Note 3 and Note 4)

| <b>Funding Source</b> | <b>Description</b>           | <b>Service</b> | <b>£'000</b> |
|-----------------------|------------------------------|----------------|--------------|
| Ring Fenced Rev Grant | Pupil Equity Fund            | Education      | 1,326        |
| Ring Fenced Rev Grant | 1140 Hours Expansion         | Education      | 7,998        |
| Ring Fenced Rev Grant | Gaelic                       | Education      | 12           |
| Ring Fenced Rev Grant | Criminal Justice             | HSCP           | 614          |
|                       |                              | <b>Note 3</b>  | 9,950        |
| General Revenue Grant | Free School Meals (P4&5)     | Education      | 1,160        |
| General Revenue Grant | Free School Meals -Holidays  | Education      | 217          |
| General Revenue Grant | Remov. of Core Curr. Charge  | Education      | 182          |
| General Revenue Grant | Instrument Music Tuition     | Education      | 390          |
| General Revenue Grant | Easter Study Support         | Education      | 43           |
| General Revenue Grant | Summer Holiday Provision     | Education      | 118          |
| General Revenue Grant | Discretionary Payments       | BOP            | 455          |
| General Revenue Grant | Social Care Invest & Trans.  | HSCP           | 3,701        |
| General Revenue Grant | SNCT Pay Award               | Education      | 836          |
| General Revenue Grant | Whole Family Wellbeing Fd.   | HSCP           | 492          |
| General Revenue Grant | Induction Funding            | Education      | 2,619        |
| General Revenue Grant | Pay Award (not fully funded) | Various        | 2,598        |
| General Revenue Grant | Adult Disability Payment     | HSCP           | 36           |
|                       |                              | <b>Note 4</b>  | 12,847       |

The report reflects the required accountancy treatment of the IJB in that the Council makes a contribution to the IJB and the IJB then makes a contribution to the HSCP equal to the costs of the activities that the IJB has directed the HSCP to undertake. The HSCP will in operation terms have a net expenditure of zero. However an accounting entry of £557,500 has been added to reflect capital charging policies. This sum does not require to be funded.

## BUDGET PERFORMANCE

5. As at 31 December 2022, the actual position against the phased budget shows a total net overspend of £306k, however this is largely due to timing variances. The estimated year end position reflects a favourable variance on net expenditure of £1.167m based on current information. For General Fund services the projected underspend is £1.290m. Council tax income is anticipated to be £150,000 higher than estimated, bringing the total projected underspend on General Fund services to £1.440m. It is anticipated that the forecast pandemic pressures of £5,528k will be covered by utilising COVID grant resources previously awarded to the Council. The projected operational outturn reflects the significant increased inflationary pressures arising within Utilities, Transport and PFI/PPP contracts. The projected operational outturn also includes the agreed pay award for local government employees, the latest information available in relation to teaching staff pay award and the additional income provided by the Scottish Government to partly fund these pay awards. Effective management action has been taken throughout the year to mitigate these expenditure pressures and recent savings due to strike action have also assisted in bringing the forecast outturn back within budget.

The estimated increase in Council Tax income of £150,000 reflects new property additions during the year off-set by appeals relating to previous financial years. The council tax income may change further at year-end depending on the level of bad debt provision included within the accounts, this will be determined as part of the year end accounting exercise and is dependent on the allocation of income to individual financial years.

The table below provides detail of each department's operational position as at 31 December.

| Department                              | Period 09 Position<br>£'000 |
|---|-----------------------------|
| Education                               | 3,637                       |
| Contribution (to) IJB                   | (1,563)                     |
| Environment (Incl. O/Housing)           | (890)                       |
| Environment – Support                   | (682)                       |
| Business Operations & Partnerships      | (884)                       |
| Business Operations & P'ships - Support | (461)                       |
| Chief Executive's Office                | (25)                        |
| Chief Executive's Office - Support      | 70                          |
| Other Expenditure & Income              | 209                         |
| Joint Boards                            | 16                          |
| Corporate Contingency                   | 0                           |
| HSCP                                    | 95                          |
| Housing Revenue Account                 | 172                         |
| <b>Total £ Variance</b>                 | <b>(306)</b>                |
| Total Budgeted Expenditure              | 189,215                     |
| <b>% Variance</b>                       | <b>0.16%</b>                |

The table below provides a comparison of each department's estimated projected revenue out-turn variance.

| Department                              | Forecasted Outturn |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
|   | Period 03<br>£'000 | Period 05<br>£'000 | Period 07<br>£'000 | Period 09<br>£'000 |
| Education                               | (1,984)            | (1,732)            | (1,418)            | 84                 |
| Contribution (to) IJB                   | 0                  | 0                  | 0                  | 0                  |
| Environment (Incl. O/Housing)           | (184)              | (361)              | (304)              | (260)              |
| Environment – Support                   | 5                  | (10)               | 79                 | 63                 |
| Business Operations & Partnerships      | (56)               | (174)              | (345)              | (352)              |
| Business Operations & P'ships - Support | (91)               | 277                | 246                | 257                |
| Chief Executive's Office                | 17                 | 17                 | 111                | 86                 |
| Chief Executive's Office - Support      | (59)               | (93)               | (93)               | (59)               |
| Other Expenditure & Income              | 931                | 921                | 1,233              | 1,369              |
| Joint Boards                            | 20                 | 20                 | 20                 | 20                 |
| Corporate Contingency                   | 12                 | 12                 | 82                 | 82                 |
| HSCP                                    | 0                  | 0                  | 0                  | 0                  |
| Housing Revenue Account                 | (109)              | (109)              | (109)              | (123)              |
| <b>Total £ Variance</b>                 | <b>(1,498)</b>     | <b>(1,232)</b>     | <b>(498)</b>       | <b>1,167</b>       |
| Total Budgeted Expenditure              | 275,055            | 279,592            | 280,084            | 288,989            |
| <b>% Variance</b>                       | <b>(0.54%)</b>     | <b>(0.44%)</b>     | <b>(0.18%)</b>     | <b>0.40%</b>       |

Notable variances are as follows:-

**i) Education**

The current position at period 9 is an underspend of £3,637k and is mainly due to timing variances within Payroll costs (mainly due to pay award settlements) and Property Maintenance Charges, which are partly offset by real variances within Utilities, PFI/PPP/Hub contracts and Transport contracts. The year end forecast indicates an underspend of £84k as a result of reduced payroll costs mainly due to recent industrial action by teaching staff and projected underspends in devolved school management budgets which help to mitigate the inflationary pressures experienced by the department this year. There are also underspends forecast in relation to the Catering Service. These underspends offset the increased costs within Utilities, PFI/PPP/HUB contracts and Transport contracts due to inflationary pressures. Whilst the year-end forecast incorporates the latest information on the outstanding teachers pay offer, the final settlement of this claim and any further industrial action could significantly impact on the final outturn position for the department. Costs of £2,016k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

**ii) Contribution to IJB**

The current position at period 9 is an overspend of £1,563k and is due to timing variances arising from the phasing / profiling of funding arrangements. This is expected to be in line with budget at the year-end.

**iii) Environment**

The current position at period 9 is an overspend of £890k and consists of a number of offsetting favourable and adverse variances. In Economic Development, grant funded expenditure has been incurred but has not yet been offset by the corresponding grant income which is due. There are offsetting variances in Accommodation arising from delayed receipt and processing of invoices and internal recharges. In Transport, inflationary pressures, particularly with regards to fuel costs, are causing real overspends. The year-end forecast indicates an overspend of £260k, this includes the impact of the recently agreed pay award. In addition, the overspend is due to increased costs within Other Housing Temporary Accommodation, contract inflation within the Waste Management service and inflationary pressures being experienced within Transport. Planning and Building Warrant fees are expected to under-recover. Costs of £1,434k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

**iv) Environment – Support**

The current position at period 9 is an overspend of £682k. in the main this is due to timing variances arising from delayed processing of both staff and contractor charges to Capital. The year-end forecast indicates an underspend of £63k. Whilst this includes the impact of the agreed pay award, the service is carrying a number of vacancies to offset this. Costs of £75k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

**v) Business Operations & Partnerships**

The current position at period 9 is an overspend of £884k and is mainly due to timing variances arising from Housing Benefit spend and recovery of associated grant income. There are real variances within Housing Benefit spend and delayed implementation of a restructure within Community Safety and under-recovery of operational income. The year end forecast indicates an overspend of £352k which is mainly due to additional Housing benefit spend, delayed implementation of the Community Safety restructure and increased accommodation recharges due to utility inflationary pressures with offsetting payroll variances across several divisions. Costs of £1,721k which are a result of Covid, will be met from Covid grant reserve that do not affect the net budget or forecast.

**vi) Business Operations & Partnerships – Support Services**

The current position at period 9 is an overspend of £461k and is mainly due to timing variances arising from payments on ICT contracts and an overspend staff costs within the Human Resources section, the latter will be recovered from the Covid grant reserve. The year end forecast indicates an underspend of £257k which is mainly due to ICT contract savings and other offsetting payroll variances across several divisions. Costs of £254k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

**vii) Chief Executive's Office**

The current position at period 9 is an underspend of £45k and is due to staff vacancies within Internal Audit partly offset by lower Licensing income. The year end forecast indicates an underspend of £27k which is mainly due to an increase in interest earned on temporary investment balances together with staff vacancies, partly offset by redundancy costs and an increase in accommodation recharges due to utility inflationary pressures. Costs of £28k which are a result of Covid, will be met from the Covid grant reserve and do not affect the net budget or forecast.

**viii) Other Expenditure**

The current position at period 9 is an underspend of £209k and is in the main a real variance within Pension Additional Allowances costs. The year end forecast indicates an underspend of £1,369k and mainly reflects the contingent nature of the Council's change programme and the sufficiency to meet operational events and demands that may arise during the year but have not as yet materialised or been confirmed. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

**ix) Integration Joint Board (IJB) Contribution/ Health & Social Care Partnership (HSCP)**

The IJB expects the year end forecasted overspend of £688k, largely related to adult intensive services and mental health recovery services, will be met from the IJB reserves. Additional Covid related costs estimated at £3.1m will be met from the IJB covid grant reserve.

**x) HRA**

The current position at period 9 is an underspend of £172k and is mainly due to timing including variances arising from delayed receipt of subcontractors invoices. These are partially offset by the impact of two rent free weeks in December bringing in lower income against an equalised annual budget.

The year-end forecast indicates an overspend of £123k. This includes the impact of the pay award. In addition, an overspend in utility costs is projected given the current inflationary pressures being experienced. These overspends are partially offset by a favourable variance due to additional rental income being received from the use of HRA stock as Homeless Persons Units and additional new build stock acquired.

The estimated drawdown from the HRA reserve during the year has been reduced by £413k, with only the overspend of £123k being funded from reserves.

- 7** The Council's projected revenue out-turn position is reported as a net underspend of £1.440m, and assumes that £5,528k of General Fund COVID pressures will be met from the covid grant reserve. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic and the significant inflationary pressures arising within Staff Costs (pay awards), Utilities, Transport and PFI/PPP contracts. Management action taken to address current year pressures is having a positive impact in reducing the Council's projected expenditure at year-end and this trend is expected to continue in line with experience in previous years. Departments should continue to closely monitor and manage their budget, ensure that spending up to budget levels does not take place.

## RECOMMENDATIONS

8. It is recommended that:

- members note the continued financial pressures on operational services arising from the COVID-19 pandemic and that it is expected to cover these from the COVID grant reserve.
- members note the forecast underlying General Fund operational underspend of £1.440m together with the HRA operational overspend of £123k.
- members approve service virements and operational adjustments as set out in the notes to the tables on pages 14 to 31 and note the reported probable out-turn position
- all departments continue to closely monitor and manage their budgets, ensure that spending up to operational budget levels does not take place.

## REPORT AUTHOR

Head of Accountancy - Margaret McCrossan

Principal Accountant - Paul Parsons      Tel. 07741 701451  
paul.parsons@eastrenfrewshire.gov.uk

Leader of the Council - Owen O'Donnell.      Tel. 07435 735692 (Mobile)

Report date      7th February 2023

## BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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**BUDGET MONITORING REPORTS**  
**PERIOD 9**  
**as at 31 December 2022**

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# 15 EDUCATION

## PROBABLE OUTTURN FORECAST AS AT 31st DECEMBER 2022 - £84,200 UNDERSPEND

### **Pre Five Education (£103,300 underspend)**

The underspend arises as a result of a forecast underspend in centrally based staff costs (£95k), reduced payroll costs as a result of recent industrial action by teaching staff (£22k), non domestic rates (£10k) and an underspend in devolved school management budgets (£48k). This underspend is partially offset by a forecast overspend on insurance excess costs (£13k) and also utility costs (£58k) as a result of inflation. The forecast for utility costs is based upon actual year to date costs plus prior year consumption for the remainder of the year at current prices and will continue to be reviewed throughout the year as more information becomes available.

### **Primary Education (£240,700 overspend)**

The overspend relates to a number of variances including a forecast overspend on utility costs (£545k) and PFI/PPP contract costs (£133k) due to higher than budgeted inflationary uplifts. An overspend is also forecast on insurance costs (£37k), uplift of waste costs (£41k) and in relation to the write-off of school meals debt (£37k). This overspend is partially off set by an underspend in centrally managed staffing budgets (£51k), reduced payroll costs as a result of recent industrial action by teaching staff (£378k) and devolved school management budgets (£70k). An underspend is also forecast in relation to school meals expenditure due to recent school closures as a result of industrial action (£46k).

### **Secondary Education (£187,500 underspend)**

The underspend arises as a result of an underspend in centrally managed staffing budgets (£111k), reduced payroll costs as a result of recent industrial action by teaching staff (£450k), and devolved school management budgets (£127k). An underspend is also projected in relation to the school meals service reflecting the reduction in uptake of meals earlier in the financial year and recent school closures due to industrial action (£341k). Similar to the Primary sector, overspends are projected in relation to utility costs (£384k), insurance costs (£57k), uplift of waste (£11k) and higher than budgeted costs in relation to PFI/PPP/HUB contracts (£372k).

### **Special Education (£261,500 overspend)**

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£64k), insurance costs (£9k), utility costs (£11k), transport costs (£189k) and specialist equipment costs (£41k). This overspend is partially offset by reduced payroll costs as a result of recent industrial action by teaching staff (£33k), devolved school management budgets (£4k) and in payments to other agencies (£12k).

### **Schools Other (£218,900 underspend)**

The underspend relates to additional turnover/ lower than budgeted oncosts, and the impact of recent industrial action forecast within the music service and modern apprentice vacancies which are not expected to be filled (£91k). An underspend is also forecast in relation to insurance premium costs (£64k), superannuation additional allowances (£52k) and in relation to ParentPay transaction fees following the introduction Free School Meals for Primary 4 and 5 and the removal of instrumental music tuition charges (£10k).

### **Transport (£76,900 overspend)**

An overspend is forecast in relation to SPT costs (£32k) based on the latest information available and vehicle hire costs (£20k). An under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£25k).

### **Facilities Management (£389,900 underspend)**

An underspend is forecast in relation to reduced net expenditure on the Catering service (£270k) due to additional turnover achieved and an underspend in supplies and services. In addition an underspend is forecast in relation to the cleaning and janitorial service mainly as a result of additional turnover (£119k).

### **Culture and Leisure Services (£412,300 overspend)**

The overspend relates mainly to a forecast overspend on utility costs (£319k) as a result of inflation and also the estimated claim for loss of income arising as a result of the ongoing capital works at Eastwood High school (£82k). An overspend is also forecast in relation to insurance excess costs (£11k).

### **Other Services (£176,000 underspend)**

The underspend relates to additional turnover forecast to be achieved within the quality improvement, administration, adult learning and psychological services teams and also the impact of recent industrial action (£176k) and an underspend in recruitment advertising (£30k). This is partially offset by a higher than budgeted direct accommodation recharge due to increased utility costs (£25k).

**Summary:** Period 9 figures have been prepared on a probable outturn basis and therefore reflect anticipated full year costs. This forecast, which is based on the information currently available, indicates an operational underspend of £84,200. The forecast incorporates the estimated impact of the recently agreed local government pay award and the latest information available in relation to the outstanding pay award claim for teaching staff and recent associated industrial action. Management action continues to be taken to avoid all non-essential expenditure. In addition to the operational variances outlined above the department will also incur estimated Covid costs of £2,016k during this financial year which will be met from the Covid grant reserve.

Overall the main variances forecast at Period 9 can be summarised as underspends in staffing (£1,458k) which includes reduced payroll costs as a result of recent industrial action by teaching staff, devolved school management budgets (£249k), and the catering service (including school meals) (£659k). This position is offset by overspends in relation to the increased costs of utilities (£1,317k), insurance (£63k), uplift of waste (£52k) and PFI/PPP/HUB contracts (£505k) as a result of higher than budgeted inflation, increased transport costs (£266k) and the cost of estimated loss of income arising from capital works (£82k).

The main movements from the previous forecast are a reduction in payroll costs mainly as a result of recent industrial action by teaching staff (£1,045k) and a projected underspend in devolved school management budgets (£249k) together with a reduction in the overspend forecast in relation to utilities (£184k). The outstanding pay claim for teaching staff and any further industrial action could significantly impact on the final outturn position.

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 – Nil Variance**

**Contribution to Integration Joint Board (IJB) ( Nil variance )**

The projected outturn position reflects agreed additional funding within the contribution to the Integration Joint Board.

**Summary:**

The projected outturn position, is that the contribution to IJB is in line with agreed funding.

**ENVIRONMENT – NON SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 - £259,400 OVERSPEND****Directorate & Management - Incl. Environment Strategy/Operational Mgt (£28,600 Overspend)**

Whilst payroll costs are projected to overspend (£150k), contributions from Spend to Save / Modernisation Funds (£85k) and external grant income (£45k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k).

**Properties (Environment & Non-Operational) (£63,700 Underspend)**

Rental income is expected to over-recover (£23k), whilst an underspend on Street Nameplates (£10k) is also projected. Additionally, spend on non-operational properties is projected to underspend (£30k).

**Planning and Building Control – Incl. Strategy BI Team (£75,400 Overspend)**

Whilst payroll costs are projected to overspend (£45k), a contribution from the Modernisation Fund (£30k) will partially offset this. An overspend on Consultancy expenditure is projected (£10k). Fee income is projected to under-recover (£50k) given reduced demand amidst the current economic climate.

**Economic Development (£25,300 Underspend)**

Additional grant income (£1.9m) in relation to Employability and the Local Authority Covid Economic Recovery Fund will offset grant related payroll costs, supplies & services and payments to other bodies. A small underspend across Supplies & Services is projected (£5k). Income from Property Rentals is expected to over-recover (£20k). Additionally, spend to reconfigure Greenlaw Business Centre into a covid safe working environment will be incurred, which will be offset with covid grant monies.

**Roads (£75,300 Overspend)**

Additional grant income (£560k) is expected to offset corresponding overspends in payroll and contractor costs. Expenditure on both Road Materials (£30k) and Transport costs are projected to overspend (£165k) given ongoing inflationary pressures. School Crossing Patroller costs are projected to underspend (£120k) given a high level of vacancies across the service. Income from Decriminalised Parking has yet to recover to pre-pandemic levels (£70k), with offsetting covid grant monies built in to offset.

Expenditure of £403k relating to pedestrian and cycle improvement works, including the A77 strategic cycle route, is included in the period 9 total and is fully covered by grant income provided by Strathclyde Partnership for Transport.

**Neighbourhood Services (£103,900 Underspend)**

An underspend in payroll costs is projected (£130k) given the high level of vacancies the service is carrying, albeit a number of agency staff are in post to offset. Insurance costs will partially offset this (£30k). Additional agency staff were required over the summer period to ensure continuity of service (£200k), although covid grant is available to offset this spend.

**Parks (£25,400 Underspend)**

Grounds maintenance charges are expected to over-recover (£70k). Utilities expenditure (£20k) and Transport costs (£30k) are projected to overspend given inflationary pressures.

**Cleansing (£27,300 Underspend)**

Net operational income (from Special Uplifts, Commercial Waste and Brown Bin Permits) is projected to under-recover (£25k) slightly.

**Waste Management (£142,800 Overspend)**

Contract inflation will result in overspends in relation to Waste Collection and Disposal (£140k), although some contract rates are subject to change.

**Protective Services (£21,500 Overspend)**

Whilst payroll costs are projected to overspend (£60k), this will be largely offset by both additional grant monies and internal recharge income (£40k).

**Other Housing (£161,400 Overspend)**

An overspend on temporary accommodation is projected (£180k) as the Council continues to refurbish properties and voids for short term stays which will be partially off-set by a recovery of income (£140k). Payroll costs are projected to overspend as a result of the pay award and temporary staff required to meet service requirements in response to sickness levels and staff turnover (£110k). Significant covid-related spend on Bed & Breakfast Accommodation and New Furnished Flats has been incurred.

**Office Accommodation (£Nil)**

Inflationary pressures will cause an overspend on utility costs (£250k), which are directly recharged to services across the Council.

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. Across the department there are a range of operational variances as noted above. The national pay award has been incorporated into the above figures and contributes towards the overall projected overspend. Whilst overspends are projected across all expenditure groupings, it's worth noting that these will mainly be offset by over-recoveries in income, both internally generated and from external grants and receipts. The projections include an assumption that £1.434m of covid related spend or lost income will be offset with covid funding. The variances noted will be closely monitored for the remainder of the year (with a particular focus on contract inflation and utility cost pressures) with mitigating actions taken by management where this is possible.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 - £62,800 UNDERSPEND**

**Property & Technical - Operations (£19,600 Underspend)**

Whilst payroll costs are projected to underspend (£133k), this will be offset by a corresponding under-recovery in costs recharged to capital (£100k).

**Property & Technical – Strategy (£43,200 Underspend)**

The projected overspend in agency staff and consultancy spend (£325k) will be offset by increased recharges to Capital (£325k). An underspend on payroll costs is also projected (£40k).

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. An underspend on payroll costs is projected, despite the pay award being higher than initial budget provision, due to the level of vacancies within the service. The projections include an assumption that £75k of covid related spend will be offset with covid funding.



## BUSINESS OPERATIONS & PARTNERSHIPS

**Probable Outturn Forecast as at 31<sup>st</sup> December 2022 - £352,300 Overspend**

### **Communities and Community Planning - (£149,300 Underspend)**

The underspend is mainly due to vacancies within these services, and there have been some minor property repair costs incurred.

### **Humanitarian Need / BOP Covid Recovery (no variance)**

Funding of £330k was carried forward into the current financial year for Humanitarian projects and it is anticipated that this funding will be fully spent this year. Additional funding of £283k from LACER has been allocated to the Department and is fully committed. A further £1m of BOP Covid Recovery monies are committed for 22/23.

### **Community Safety (£247,000 Overspend)**

The overspend is due to a combination of factors. Overtime is being incurred to provide cover for staff absences. The building security saving of £100k will not be achieved this year as a result of power supply issues at the depot and there is a delay in implementing the wardens saving of £90k. Parking income is expected to be under-recovered by £35k and there is a shortfall of £9k in the pay award.

### **Money Advice & Registrars (£48,300 Underspend)**

The underspend is mainly due to payroll as a result of staff turnover and vacant hours.

### **Customer First (Non Support) – (£3,300 Underspend)**

The overspend is mainly due to an increase in the direct recharge for accommodation offset by decrease in other supplies and services.

### **Directorate, Strategic Insight & Partnerships Management (£57,300 Underspend)**

The variance is mainly due to slippage in filling posts.

### **Members Expenses, Grants, Elections and Democratic Representation & Management (£5,600 Underspend)**

The variance is due to a combination of underspends on payroll and other miscellaneous supplies lines.

### **Democratic Services (Non Support) (£7,700 Underspend)**

The variance is due to underspends on several miscellaneous supplies lines.

### **Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£344,700 Overspend)**

The overspend is mainly due to an overspend on Housing Benefit of £133k where DWP funding is insufficient to meet rent levels for supported exempt accommodation (this is impacting councils across the country) coupled with a clawback of £165k for DHP income by the Scottish Government. The direct recharge for accommodation is expected to be higher by £12k due to higher energy bills and there is a £7k shortfall in the pay award.

### **Council Tax/Non Domestic Rates (£32,100 Overspend)**

The overspend is mainly as a result of employing temporary staff to cover staff absences within the teams of £29k, statutory additions are expected to be under-recovered by £39k and there is a shortfall of £4k in the pay award. Admin funding of £40k for cost of living has been allocated to offset some of the increased costs.

### **Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £1,721k of covid related spend will be covered by the covid reserve. The operational overspend of £352,300 is mainly due to increased Housing Benefit spend and delays in achieving Community Safety savings which are partly off-set by savings from vacancies across other divisions within the department.

**BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES****Probable Outturn Forecast as at 31<sup>st</sup> December 2022 - £257,100 Underspend****Revenues General (£50,300 Underspend)**

The underspend is mainly due to vacancies within the service.

**Strategy – Support and Insight (£28,600 Overspend)**

The overspend is mainly due to lack of turnover, higher spending on supplies.

**Digital Transformation – (£22,200 Overspend)**

The overspend is mainly due to an increase in the direct recharge for accommodation as a result of higher energy costs and increased training costs.

**IT (£267,500 Underspend)**

The underspend is mainly due to contract savings of £311k and vacancies within the service coupled with a shortfall in the pay award of £24k and an increase in the direct recharge for accommodation as a result of higher energy costs.

**Customer First Reception (£2,500 Overspend)**

The overspend mainly relates to a £1k shortfall in the pay award and provision for absence cover.

**Communications & Printing (£33,500 Underspend)**

The underspend is mainly due to vacancies within the service and lower spending on supplies.

**Human Resources & Payroll (£40,900 Overspend)**

The overspend is mainly due a £16k shortfall in the pay award and an estimated £20k increase in accommodation costs as a result of higher energy costs. Increased staffing costs to cover for maternity and long term sickness absence are off-set by lower spending on supplies.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £254k of covid related spend will be covered by the covid reserve. The operational underspend of £257,100 is mainly due to ICT contract savings. There are other offsetting variances in staffing and supplies across a number of divisions and there is a shortfall of £58k in the pay award for Support Services.

**CHIEF EXECUTIVE'S – NON SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 - £85,500 UNDERSPEND**

Temporary Loans Fund Interest income is projected to outturn over-recovered (£130k) due to an increased level of interest rates currently available in commercial markets.

Partly offsetting this favourable variance is a projected overspend (£23k) in Civic Licensing due to lower taxi licensing income and a projected overspend in the Licensing Board (£13k) due to lower liquor licence income. In addition, the External Audit Fee is projected to be increased above budget (£8k).

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 9 of £85,500 is due mainly to higher Temporary Loans Fund Interest. The projections include an assumption that £28k of covid related costs will be met from the covid grant reserve.

**CHIEF EXECUTIVE'S OFFICE – SUPPORT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 - £58,600 OVERSPEND**

The projected overspend of £58,600 is comprised of a number of variances:

Accountancy staff costs are projected to overspend due to a combination of redundancy costs (£118.2k) and a lower level of staff turnover (£33k) than what was allowed for in the budget. There is a projected overspend in the Chief Executive's Office (£12.8k) also due to less staff turnover. Supplies & Services in the Chief Executive's Office are projected to overspend (£2.5k) due to additional administrative costs. Legal Services Income is projected to under-recover (£23k) due to a lower level of demand than what was anticipated in the Estimates. The Office Accommodation direct recharge to the whole Department is projected to outturn above budget (£18.1k) due to increased energy costs.

Partly offsetting these adverse variances are projected underspends in Internal Audit (£93k), Procurement (£16k) and Legal Services (£28k) due to staff vacancies. In addition, Supplies and Services in Accountancy (12k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

**Summary:**

Period 9 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 9 of £58,600 is due to redundancy costs in Accountancy and to lower than budgeted staff turnover in Accountancy and the Chief Executive's Office. In the Chief Executive's Office there are additional administrative costs and in Legal Services there is a projected under-recovery in income. The Office Accommodation recharge is projected to outturn above budget due to increased energy costs. Partly offsetting these adverse variances are vacant posts in Internal Audit, Procurement and Legal Services and an under spend in Accountancy Supplies and Services.

**OTHER EXPENDITURE & INCOME****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 - £1,368,700 UNDERSPEND****Restructuring Costs (£412,500 Underspend) & Other Services (£704,700 Underspend)**

It is expected that resources will not be fully utilised to meet restructure commitments and redeployment costs known at this time. This could still be subject to change during the year, depending largely on the level of severance costs associated with service reviews.

**Unallocated Overheads (£251,500 Underspend)**

Forecast pension revised based on latest anticipated utilisation of funds.

**Loan Debt ( Nil Variance)**

Loan debt expenditure is expected to be in line with budget at the end of the financial year.

**Summary:**

Period 9 figures are prepared on a probable outturn basis and reflect projected full year costs. The reported position of £1,368,700 will be monitored and adjusted as required.

**HEALTH & SOCIAL CARE PARTNERSHIP**  
**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> DECEMBER 2022 – Nil Variance**

**Children & Families & Public Protection (£78,000 Overspend)**

The HSCP continues to look after several unaccompanied asylum seeker children and the type of care provided means costs are currently within projected funding, this could change depending on the mix of future need. Care and transport cost pressures are partially offset by income and use of reserves (£78k) The overall position is net of support from our Covid-19 reserve and we are also projecting using Children's reserves to support the costs of a very complex care package.

**Adult – Intensive Services (£790,000 Overspend)**

The most significant cost pressure remains within Care at Home (both purchased and the in-house service) of (£635k), payroll and utility costs at Bonnyton House (£223k), with the telecare responders service projected to overspend (£256k); all predominately around staffing and agency as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within day services (£326k).

The pressures within the Care at Home service are significant, especially through the winter period and we have utilised all the flexibility we have in reserves and by identifying offsetting underspends within the service. The service is working to contain future costs.

**Adult – Localities Services (£444,000 Underspend)**

The main variances within our adult community services across both Eastwood and Barrhead localities are:

1. Older People – (£651k underspend) the projected underspend remains a result of current care commitments and staff turnover within teams. Within residential and nursing care we are still underspent by £1.8m. This is offset by an overspend in directly purchased community based care and direct payments of £1.2m.
2. Physical & Sensory Disability – (£1k underspend) whilst the service costs match budget, current care commitments are £44k overspend, and equipment and adaptations are £59k overspent, with staff turnover £105k offsetting these costs. It should be noted this position is after applying reserves funding and further costs may need to be funded if demand increases.
3. Learning Disability – (£208k overspend) the projected overspend is due to care commitments (£583k) and utility costs (£22k), including the full year impact from the increased number of people supported year on year. This is offset in part by staffing vacancies within day services and the new transitions team getting to full capacity (£387k).

**Recovery Services – Mental Health & Addictions (£289,000 Overspend)**

Current care commitments are causing some pressure within Mental Health services (£282k) in line with post pandemic demand in this area, we expect this pressure to continue into 2023/24.

**Finance & Resources (£25,000 Underspend)**

Overspends within payroll are offset by additional grant income, or income from reserves. Non recurring underspends in property costs relating to a vacant building (£10k) contribute to the reported underspend, alongside underspends within supplies (£10k) as discretionary spend is minimised wherever possible.

**Contribution from IJB (£688,000 Contribution from Reserve)**

This is the net contribution from the IJB reserves to reflect the projected overspend position.

**Summary:**

The projected outturn position, which highlights a potential overspend of £688k, will require a contribution from reserves, subject to the final outturn at the end of the financial year. This is indicative of continuing pressures within the HSCP budget.

The partnership continues to carry unachieved savings, from pre pandemic, of around £2.2m as the ability to achieve these savings has been impacted by capacity during the Covid-19 response. The HSCP Recovery and Renewal programme will support delivery of some savings. This is incredibly challenging in the current environment and we no longer have support for unachieved savings within the Scottish Government funding for Covid-19. The HSCP plan to meet this from reserves in the current year whilst we work towards recurring savings where possible.

All other additional Covid-19 costs continue to be reported to the Scottish Government as part of the HSCP Mobilisation Plan and are reflected in the reported position with the assumption of matching funding from our Covid-19 reserve.

The cost assumptions will continue to be revised and given the expected use of reserves in the current year there will little flexibility in 2023/24 to support any phasing in of new savings.

We will take corrective action where possible to minimise the projected overspend in year and have a moratorium against all non-essential spend in place.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31<sup>ST</sup> DECEMBER 2022 - £ 123,400 OVERSPEND**

### **Housing Revenue Account (£58,300 Overspend)**

There are projected overspends in payroll costs due to agency staff covering ongoing staff vacancies plus pay award (£188k). Energy bills are forecasted to increase based on current price rates (£39k). In the main the increased cost of supplies & services is a result of additional work on the new housing management system (£99k). These are offset by increased rental income due to additional HRA properties being used for homeless person user (£656k) and additional shop rental income (£20k). The additional rental income drives a drop in the contribution from reserves of £413k.

### **Housing Maintenance Team (£65,100 Overspend)**

This is driven by a projected overspend in payroll costs (£12k) due to a high use of agency staff plus the impact of the pay award. An underspend in loan costs due to change in apportionment between HRA and HMT (£122k). Sub-contractor costs are still being impacted by high levels of inflation (£99k). The projected recovery of income from capital is now less than budgeted (£62k) and no additional revenue as no election set up was required in 22/23 (£10k).

### **Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year variances. Workload pressures caused by vacancies have required agency staff to be employed in both the HRA and Housing Maintenance Team. Energy price increases which are outwith the HRA's control and current rates of interest and inflation have negatively impacted the HRA together with additional cost of the housing management system.

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Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                              | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate Per<br>09 | Budget Estimate to<br>Date - Per 09 | Actual to Date     | Variance<br>(Over)/Under | Forecast         |
|---|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|------------------|
| Education                               | 164,853,700               | 9,911,100                  | 174,764,800                | 108,750,999                         | 105,113,587        | 3,637,412                | 84,200           |
| Contribution to Integration Joint Board | 65,073,300                | 761,400                    | 65,834,700                 | 46,223,944                          | 47,787,121         | (1,563,177)              | 0                |
| Environment                             | 31,958,000                | 550,900                    | 32,508,900                 | 18,626,340                          | 19,516,854         | (890,514)                | (259,400)        |
| Environment - Support                   |                           | 0                          | 0                          | 933,588                             | 1,615,760          | (682,172)                | 62,800           |
| Chief Executives Office                 | 819,800                   | 5,000                      | 824,800                    | (6,242)                             | 18,408             | (24,650)                 | 85,500           |
| Chief Executives Office - Support       |                           | 0                          | 0                          | 2,202,427                           | 2,132,709          | 69,718                   | (58,600)         |
| Business Operations & Partnerships      | 12,168,500                | 574,000                    | 12,742,500                 | 6,288,386                           | 7,172,139          | (883,753)                | (352,300)        |
| Business Ops & Partnership - Support    |                           | 0                          | 0                          | 8,557,256                           | 9,018,420          | (461,164)                | 257,100          |
| Other Expenditure & Income              | 3,024,400                 | (747,400)                  | 2,277,000                  | 776,700                             | 567,569            | 209,131                  | 1,368,700        |
| Joint Boards                            | 2,352,000                 |                            | 2,352,000                  | 1,910,500                           | 1,894,231          | 16,269                   | 19,800           |
| Contingency - Welfare                   | 200,000                   | 0                          | 200,000                    | 0                                   | 0                  | 0                        | 82,400           |
| Health & Social Care Partnership        | (56,500)                  | 0                          | (56,500)                   | (460,500)                           | (555,497)          | 94,997                   | 0                |
| Service Resource Adjustment             | (308,900)                 | 87,200                     | (221,700)                  |                                     |                    | 0                        | 0                |
| Additional RSG Funding                  |                           | 0                          | 0                          | 0                                   | 0                  | 0                        | 0                |
| Transfer from Capital Reserves          |                           | (2,238,000)                | (2,238,000)                |                                     |                    | 0                        | 0                |
| Housing Revenue Account                 | 0                         | 0                          | 0                          | (4,588,270)                         | (4,759,926)        | 171,656                  | (123,400)        |
| <b>TOTAL</b>                            | <b>280,084,300</b>        | <b>8,904,200</b>           | <b>288,988,500</b>         | <b>189,215,128</b>                  | <b>189,521,375</b> | <b>(306,247)</b>         | <b>1,166,800</b> |

Summary of Operational Adjustments.

|                                    |                  |
|------------------------------------|------------------|
| Capital Charges                    | 3,651,500        |
| Additional RSG - Induction Funding | 2,618,700        |
| Additional RSG - Pay Award         | 2,598,000        |
| RSG HSCP Adult Disability Payment  | 36,000           |
| Devolved School Management         | 0                |
|                                    | <u>8,904,200</u> |

Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Subjective Name             | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate Per<br>09 | Budget Estimate to<br>Date - Per 09 | Actual to Date     | Variance<br>(Over)/Under | Forecast            |
|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|---------------------|
| Employee Costs              | 176,284,300               | 7,110,600                  | 183,394,900                | 138,991,946                         | 132,313,081        | 6,678,865                | (2,238,900)         |
| Property Costs              | 18,917,900                | 104,400                    | 19,022,300                 | 13,475,479                          | 11,513,617         | 1,961,862                | (2,067,900)         |
| Transport Costs             | 6,073,400                 | 139,000                    | 6,212,400                  | 4,611,346                           | 5,010,430          | (399,084)                | (1,017,400)         |
| Supplies & Services         | 60,647,200                | (487,800)                  | 60,159,400                 | 41,166,459                          | 42,298,256         | (1,131,797)              | (2,399,000)         |
| Third Party Payments        | 61,288,800                | 347,900                    | 61,636,700                 | 42,386,745                          | 50,056,446         | (7,669,701)              | (7,092,700)         |
| Transfer Payments           | 20,826,300                | 0                          | 20,826,300                 | 10,760,484                          | 11,476,386         | (715,902)                | 682,600             |
| Support Services            | 13,313,100                | 302,400                    | 13,615,500                 | 68,325                              | 0                  | 68,325                   | 0                   |
| Other Expenditure           | 0                         | 0                          | 0                          | 0                                   | 0                  | 0                        | 0                   |
| Depcn And Impairment Losses | 16,225,000                | 3,651,500                  | 19,876,500                 | 0                                   | 0                  | 0                        | 0                   |
| Financing Costs             | 4,702,000                 | 0                          | 4,702,000                  |                                     |                    | 0                        | 110,000             |
| <b>TOTAL EXPENDITURE</b>    | <b>378,278,000</b>        | <b>11,168,000</b>          | <b>389,446,000</b>         | <b>251,460,784</b>                  | <b>252,668,216</b> | <b>(1,207,432)</b>       | <b>(14,023,300)</b> |
| Income                      | (98,193,700)              | (2,263,800)                | (100,457,500)              | (62,245,656)                        | (63,146,841)       | 901,185                  | 15,190,100          |
| <b>TOTAL</b>                | <b>280,084,300</b>        | <b>8,904,200</b>           | <b>288,988,500</b>         | <b>189,215,128</b>                  | <b>189,521,375</b> | <b>(306,247)</b>         | <b>1,166,800</b>    |

Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department               | Subjective Name             | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date     | Variance<br>(Over)/Under | Forecast           |
|--------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|--------------------|--------------------------|--------------------|
| Education                | Employee Costs              | 119,750,800               | 5,302,100                  | 125,052,900                | 90,755,621                          | 85,196,733         | 5,558,888                | 1,266,200          |
|                          | Property Costs              | 12,681,000                | 104,400                    | 12,785,400                 | 9,653,354                           | 8,663,149          | 990,205                  | (1,622,800)        |
|                          | Transport Costs             | 2,240,400                 | 6,100                      | 2,246,500                  | 1,679,071                           | 1,795,535          | (116,464)                | (272,900)          |
|                          | Supplies & Services         | 33,076,100                | 143,900                    | 33,220,000                 | 21,809,118                          | 20,611,622         | 1,197,496                | (77,500)           |
|                          | Third Party Payments        | 10,604,200                | 347,900                    | 10,952,100                 | 7,734,456                           | 9,221,021          | (1,486,565)              | (1,222,300)        |
|                          | Transfer Payments           | 1,127,900                 |                            | 1,127,900                  | 920,253                             | 970,122            | (49,869)                 | (329,500)          |
|                          | Support Services            | 5,843,500                 | 151,200                    | 5,994,700                  | 0                                   | 0                  | 0                        | 0                  |
|                          | Depcn And Impairment Losses | 10,727,600                | 3,283,300                  | 14,010,900                 | 0                                   | 0                  | 0                        | 0                  |
| <b>Total Expenditure</b> |                             | <b>196,051,500</b>        | <b>9,338,900</b>           | <b>205,390,400</b>         | <b>132,551,873</b>                  | <b>126,458,182</b> | <b>6,093,691</b>         | <b>(2,258,800)</b> |
|                          | Income                      | (31,197,800)              | 572,200                    | (30,625,600)               | (23,800,874)                        | (21,344,595)       | (2,456,279)              | 2,343,000          |
| Education                | <b>TOTAL</b>                | <b>164,853,700</b>        | <b>9,911,100</b>           | <b>174,764,800</b>         | <b>108,750,999</b>                  | <b>105,113,587</b> | <b>3,637,412</b>         | <b>84,200</b>      |

Summary of Operational Adjustments:

|  |           |
|--|-----------|
| RSG - Induction Funding                  | 2,618,700 |
| Transfer of Resource Misc Pay Award      | 747,400   |
| Pay Award Teachers - Additional Resource | 998,600   |
| Pay Award - Additional resource ERCLT    | 346,200   |
| Pay Award - Additional resource          | 1,763,600 |
| Support Services - Pay Award Adjustment  | 151,200   |
| Direct Recharge Adjustments              | 2,100     |
| Capital Charges Accom Direct             | 226,900   |
| Capital Charges IT Support               | 3,056,400 |

Devolved School Management

There have been operational adjustments between subjective headings in this reporting period in accordance with approved DSM scheme.

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Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department | Objective Name             | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|------------|----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Education  | Pre Five Education         | 9,465,000                 | 608,800                    | 10,073,800                 | 3,161,036                           | 2,166,175      | 994,861                  | 103,300   |
|            | Primary Education          | 53,673,100                | 1,821,800                  | 55,494,900                 | 38,231,616                          | 36,146,831     | 2,084,785                | (240,700) |
|            | Secondary Education        | 67,670,400                | 2,744,300                  | 70,414,700                 | 48,648,851                          | 45,460,212     | 3,188,639                | 187,500   |
|            | Schools Other              | 4,365,200                 | 37,100                     | 4,402,300                  | 2,880,626                           | 2,399,409      | 481,217                  | 218,900   |
|            | Special Education          | 8,374,000                 | 191,200                    | 8,565,200                  | 5,687,113                           | 5,697,075      | (9,962)                  | (261,500) |
|            | Psychological Service      | 943,600                   | 19,300                     | 962,900                    | 716,137                             | 822,965        | (106,828)                | 32,600    |
|            | Transport (excl Spec Educ) | 1,238,000                 |                            | 1,238,000                  | 927,692                             | 1,060,887      | (133,195)                | (76,900)  |
|            | Bursaries / Emas           | 0                         |                            | 0                          | 0                                   | 30,360         | (30,360)                 | 0         |
|            | Provision for Clothing     | 289,700                   |                            | 289,700                    | 277,748                             | 290,240        | (12,492)                 | (4,300)   |
|            | Administration & Support   | 8,582,900                 | 3,220,000                  | 11,802,900                 | 2,654,563                           | 2,499,299      | 155,264                  | 147,700   |
|            | School Crossing Patrollers | 0                         | 26,900                     | 26,900                     | (16,511)                            | 33,599         | (50,110)                 | 0         |
|            | Catering                   | 0                         | 299,600                    | 299,600                    | (363,659)                           | (768,880)      | 405,221                  | 270,000   |
|            | Cleaning & Janitorial      | 1,986,200                 | 304,300                    | 2,290,500                  | 1,113,375                           | 3,142,639      | (2,029,264)              | 119,900   |
|            | Culture & Leisure Services | 8,265,600                 | 637,800                    | 8,903,400                  | 4,832,412                           | 6,132,776      | (1,300,364)              | (412,300) |
| Education  | TOTAL                      | 164,853,700               | 9,911,100                  | 174,764,800                | 108,750,999                         | 105,113,587    | 3,637,412                | 84,200    |

Summary of Operational Adjustments:

|  |           |
|--|-----------|
| RSG - Induction Funding                  | 2,618,700 |
| Transfer of Resource Misc Pay Award      | 747,400   |
| Pay Award Teachers - Additional Resource | 998,600   |
| Pay Award - Additional resource ERCLT    | 346,200   |
| Pay Award - Additional resource          | 1,763,600 |
| Support Services - Pay Award Adjustment  | 151,200   |
| Direct Recharge Adjustments              | 2,100     |
| Capital Charges Accom Direct             | 226,900   |
| Capital Charges IT Support               | 3,056,400 |

Devolved School Management

There have been operational adjustments between objective headings in this reporting period in accordance with approved DSM scheme.

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Budgetary Control Statement  
 Period 09 / 2223 31 Decmeber 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                              | Subjective Name      | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|---|----------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contribution to Integration Joint Board | Third Party Payments | 65,073,300                | 761,400                    | 65,834,700                 | 46,223,944                          | 47,787,121     | (1,563,177)              | 0        |
| Contribution to Integration Joint Board | TOTAL                | 65,073,300                | 761,400                    | 65,834,700                 | 46,223,944                          | 47,787,121     | (1,563,177)              | 0        |

|                                    |                |
|------------------------------------|----------------|
| Summary of operational adjustments |                |
| Adult Disability Payment           | 36,000         |
| Pay Award Additional Resource      | 725,400        |
|                                    | <u>761,400</u> |

| Department                              | Objective Name | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast |
|---|----------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|----------|
| Contribution to Integration Joint Board | Core Funding   | 65,073,300                | 761,400                    | 65,834,700                 | 46,223,944                          | 47,787,121     | (1,563,177)              | 0        |
| Contribution to Integration Joint Board | TOTAL          | 65,073,300                | 761,400                    | 65,834,700                 | 46,223,944                          | 47,787,121     | (1,563,177)              | 0        |

|                                    |                |
|------------------------------------|----------------|
| Summary of operational adjustments |                |
| Adult Disability Payment           | 36,000         |
| Pay Award Additional Resource      | 725,400        |
|                                    | <u>761,400</u> |

Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department               | Subjective Name                     | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date    | Variance<br>(Over)/Under | Forecast           |
|--------------------------|-------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|--------------------|
| Environment              | Employee Costs                      | 16,711,000                | 550,900                    | 17,261,900                 | 11,596,462                          | 11,721,157        | (124,695)                | (971,500)          |
|                          | Property Costs                      | 3,838,600                 | 0                          | 3,838,600                  | 2,449,178                           | 1,872,918         | 576,260                  | (315,500)          |
|                          | Transport Costs                     | 3,329,600                 | 132,900                    | 3,462,500                  | 2,530,425                           | 2,870,236         | (339,811)                | (716,300)          |
|                          | Supplies & Services                 | 15,421,300                | 67,300                     | 15,488,600                 | 10,405,924                          | 10,891,791        | (485,867)                | (1,787,600)        |
|                          | Third Party Payments                | 881,500                   |                            | 881,500                    | 187,900                             | 1,919,791         | (1,731,891)              | (1,614,800)        |
|                          | Transfer Payments                   | 716,600                   |                            | 716,600                    | 467,325                             | 757,506           | (290,181)                | (484,300)          |
|                          | Support Services                    | 2,469,500                 |                            | 2,469,500                  | 68,325                              | 0                 | 68,325                   | 0                  |
|                          | Depcn And Impairment Losses         | 4,939,900                 |                            | 4,939,900                  | 0                                   | 0                 | 0                        | 0                  |
| <b>Total Expenditure</b> |                                     | <b>48,308,000</b>         | <b>751,100</b>             | <b>49,059,100</b>          | <b>27,705,539</b>                   | <b>30,033,399</b> | <b>(2,327,860)</b>       | <b>(5,890,000)</b> |
|                          | Income                              | (16,350,000)              | (200,200)                  | (16,550,200)               | (9,079,199)                         | (10,516,545)      | 1,437,346                | 5,630,600          |
| Environment              | <b>TOTAL</b>                        | <b>31,958,000</b>         | <b>550,900</b>             | <b>32,508,900</b>          | <b>18,626,340</b>                   | <b>19,516,854</b> | <b>(890,514)</b>         | <b>(259,400)</b>   |
|                          | Summary of Operational Adjustments. |                           |                            |                            |                                     |                   |                          |                    |
|                          | Roads Internal Recharges            |                           | (67,300)                   |                            |                                     |                   |                          |                    |
|                          | Roads Recharge Increase             |                           | 67,300                     |                            |                                     |                   |                          |                    |
|                          | Transport Costs Recharge            |                           | 132,900                    |                            |                                     |                   |                          |                    |
|                          | Vehicle Maintenance Income          |                           | (132,900)                  |                            |                                     |                   |                          |                    |
|                          | Pay Award - Additional Resource     |                           | 550,900                    |                            |                                     |                   |                          |                    |
|                          |                                     |                           | <u>550,900</u>             |                            |                                     |                   |                          |                    |

| Department  | Objective Name                      | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date    | Variance<br>(Over)/Under | Forecast         |
|-------------|-------------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|-------------------|--------------------------|------------------|
| Environment | Directorate & Supp Environment      | 2,236,000                 | 65,600                     | 2,301,600                  | 792,546                             | 1,028,064         | (235,518)                | (18,200)         |
|             | Environment Accommodation           | 628,900                   | 0                          | 628,900                    | 1,559,125                           | 1,089,879         | 469,246                  | 0                |
|             | Planning & Development              | 1,052,600                 | 28,200                     | 1,080,800                  | 593,720                             | 574,572           | 19,148                   | (64,100)         |
|             | Economic Development Summary        | 1,142,400                 |                            | 1,142,400                  | 587,330                             | 1,860,720         | (1,273,390)              | 25,300           |
|             | Roads - Council                     | 12,057,400                | 102,400                    | 12,159,800                 | 7,487,939                           | 7,544,984         | (57,045)                 | (75,300)         |
|             | Roads Contracting Unit              | (11,500)                  |                            | (11,500)                   | (61,323)                            | (56,534)          | (4,789)                  | 0                |
|             | Parks                               | 776,700                   |                            | 776,700                    | (260,800)                           | (529,878)         | 269,078                  | 25,400           |
|             | Cleansing & Recycling               | 345,000                   | 146,500                    | 491,500                    | (305,396)                           | (382,526)         | 77,130                   | 27,300           |
|             | Waste Management                    | 4,238,500                 |                            | 4,238,500                  | 2,421,700                           | 2,392,507         | 29,193                   | (142,800)        |
|             | Protective Services                 | 1,132,100                 | 26,800                     | 1,158,900                  | 715,176                             | 608,653           | 106,523                  | (21,500)         |
|             | Transport                           | 0                         |                            | 0                          | (130,852)                           | 1,305             | (132,157)                |                  |
|             | Neighbourhood Services Mgmt         | 5,410,000                 | 137,300                    | 5,547,300                  | 3,786,297                           | 3,713,840         | 72,457                   | 103,900          |
|             | Env Strat/ Op Management            | 196,600                   | 7,800                      | 204,400                    | 183,704                             | 183,552           | 152                      | (10,400)         |
|             | Non Operational Properties          | 189,200                   | 0                          | 189,200                    | 95,675                              | 31,759            | 63,916                   | 63,700           |
|             | Other Housing                       | 2,192,100                 | 22,400                     | 2,214,500                  | 902,981                             | 1,164,088         | (261,107)                | (161,400)        |
|             | Strategy - Bi Team                  | 372,000                   | 13,900                     | 385,900                    | 258,518                             | 291,869           | (33,351)                 | (11,300)         |
| Environment | <b>TOTAL</b>                        | <b>31,958,000</b>         | <b>550,900</b>             | <b>32,508,900</b>          | <b>18,626,340</b>                   | <b>19,516,854</b> | <b>(890,514)</b>         | <b>(259,400)</b> |
|             | Summary of Operational Adjustments. |                           |                            |                            |                                     |                   |                          |                  |
|             | Roads Internal Recharges            |                           | (67,300)                   |                            |                                     |                   |                          |                  |
|             | Roads Recharge Increase             |                           | 67,300                     |                            |                                     |                   |                          |                  |
|             | Transport Costs Recharge            |                           | 132,900                    |                            |                                     |                   |                          |                  |
|             | Vehicle Maintenance Income          |                           | (132,900)                  |                            |                                     |                   |                          |                  |
|             | Pay Award - Additional Resource     |                           | 550,900                    |                            |                                     |                   |                          |                  |
|             |                                     |                           | <u>550,900</u>             |                            |                                     |                   |                          |                  |

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department               | Subjective Name             | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date   | Variance (Over)/Under | Forecast         |
|--------------------------|-----------------------------|------------------------|-------------------------|-------------------------|----------------------------------|------------------|-----------------------|------------------|
| Environment - Support    | Employee Costs              | 2,203,600              |                         | 2,203,600               | 1,510,788                        | 1,501,450        | 9,338                 | (152,500)        |
|                          | Property Costs              | 0                      |                         | 0                       | 0                                | 11,524           | (11,524)              | (10,000)         |
|                          | Transport Costs             | 15,100                 |                         | 15,100                  | 11,325                           | 5,020            | 6,305                 | 5,000            |
|                          | Supplies & Services         | 294,500                |                         | 294,500                 | 137,700                          | 275,705          | (138,005)             | (77,800)         |
|                          | Support Services            | 0                      |                         | 0                       |                                  |                  | 0                     | 0                |
|                          | Depcn And Impairment Losses | 0                      |                         | 0                       |                                  |                  | 0                     | 0                |
| <b>Total Expenditure</b> |                             | <b>2,513,200</b>       |                         | <b>2,513,200</b>        | <b>1,659,813</b>                 | <b>1,793,699</b> | <b>(133,886)</b>      | <b>(235,300)</b> |
|                          | Income                      | (1,114,200)            |                         | (1,114,200)             | (726,225)                        | (177,939)        | (548,286)             | 298,100          |
| Environment - Support    | <b>TOTAL</b>                | <b>1,399,000</b>       | <b>0</b>                | <b>1,399,000</b>        | <b>933,588</b>                   | <b>1,615,760</b> | <b>(682,172)</b>      | <b>62,800</b>    |

Summary of Operational Adjustments.

0

| Department            | Objective Name                  | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date   | Variance (Over)/Under | Forecast      |
|-----------------------|---------------------------------|------------------------|-------------------------|-------------------------|----------------------------------|------------------|-----------------------|---------------|
| Environment - Support | Prop & Tech - Operations        | 862,900                |                         | 862,900                 | 622,670                          | 571,436          | 51,234                | 19,600        |
|                       | Accommodation                   | 0                      |                         | 0                       |                                  | 5,164            | (5,164)               | 0             |
|                       | Property & Technical - Strategy | 536,100                |                         | 536,100                 | 310,918                          | 1,039,160        | (728,242)             | 43,200        |
| Environment - Support | <b>TOTAL</b>                    | <b>1,399,000</b>       | <b>0</b>                | <b>1,399,000</b>        | <b>933,588</b>                   | <b>1,615,760</b> | <b>(682,172)</b>      | <b>62,800</b> |

Summary of Operational Adjustments.

0

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department               | Subjective Name             | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date | Variance (Over)/Under | Forecast        |
|--------------------------|-----------------------------|------------------------|-------------------------|-------------------------|----------------------------------|----------------|-----------------------|-----------------|
| Chief Executives Office  | Employee Costs              | 24,600                 |                         | 24,600                  | 16,686                           | 16,678         | 8                     | (1,800)         |
|                          | Transport Costs             | 3,000                  |                         | 3,000                   | 2,250                            | 1,915          | 335                   | (300)           |
|                          | Supplies & Services         | 503,600                |                         | 503,600                 | 170,122                          | 176,327        | (6,205)               | (12,100)        |
|                          | Support Services            | 569,000                | 5,000                   | 574,000                 | 0                                | 0              | 0                     | 0               |
|                          | Depcn And Impairment Losses | 0                      |                         | 0                       |                                  |                | 0                     | 0               |
| <b>Total Expenditure</b> |                             | <b>1,100,200</b>       | <b>5,000</b>            | <b>1,105,200</b>        | <b>189,058</b>                   | <b>194,920</b> | <b>(5,862)</b>        | <b>(14,200)</b> |
|                          | Income                      | (280,400)              |                         | (280,400)               | (195,300)                        | (176,512)      | (18,788)              | 99,700          |
| Chief Executives Office  | <b>TOTAL</b>                | <b>819,800</b>         | <b>5,000</b>            | <b>824,800</b>          | <b>(6,242)</b>                   | <b>18,408</b>  | <b>(24,650)</b>       | <b>85,500</b>   |

Summary of Operational Adjustments.  
 Amendment Support Allocation

|              |
|--------------|
| 5,000        |
| <u>5,000</u> |

| Department              | Objective Name            | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date | Variance (Over)/Under | Forecast      |
|-------------------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------------|----------------|-----------------------|---------------|
| Chief Executives Office | Accountancy & Directorate | 224,000                | 5,000                   | 229,000                 | 162,022                          | 162,022        | 0                     | 122,000       |
|                         | Corporate Management      | 554,000                |                         | 554,000                 | 0                                | 0              | 0                     | 0             |
|                         | Licensing                 | 38,800                 |                         | 38,800                  | (109,839)                        | (93,061)       | (16,778)              | (23,400)      |
|                         | Licensing Board           | 3,000                  |                         | 3,000                   | (58,425)                         | (50,553)       | (7,872)               | (13,100)      |
| Chief Executives Office | <b>TOTAL</b>              | <b>819,800</b>         | <b>5,000</b>            | <b>824,800</b>          | <b>(6,242)</b>                   | <b>18,408</b>  | <b>(24,650)</b>       | <b>85,500</b> |

Summary of Operational Adjustments.  
 Amendment Support Allocation

|              |
|--------------|
| 5,000        |
| <u>5,000</u> |



| Department                        | Subjective Name      | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date   | Variance (Over)/Under | Forecast        |
|-----------------------------------|----------------------|------------------------|-------------------------|-------------------------|----------------------------------|------------------|-----------------------|-----------------|
| Chief Executives Office - Support | Employee Costs       | 3,079,200              |                         | 3,079,200               | 2,112,152                        | 2,031,774        | 80,378                | (5,600)         |
|                                   | Property Costs       | 0                      |                         | 0                       | 0                                | 0                | 0                     | 0               |
|                                   | Transport Costs      | 0                      |                         | 0                       | 0                                | 0                | 0                     | 0               |
|                                   | Supplies & Services  | 328,000                |                         | 328,000                 | 95,750                           | 77,759           | 17,991                | (29,900)        |
|                                   | Third Party Payments | 77,700                 |                         | 77,700                  | 77,700                           | 78,587           | (887)                 | (900)           |
|                                   | Transfer Payments    | 0                      |                         | 0                       |                                  |                  | 0                     | 0               |
|                                   | Support Services     | 0                      |                         | 0                       |                                  |                  | 0                     | 0               |
| <b>Total Expenditure</b>          |                      | <b>3,484,900</b>       |                         | <b>3,484,900</b>        | <b>2,285,602</b>                 | <b>2,188,120</b> | <b>97,482</b>         | <b>(36,400)</b> |
|                                   | Income               | (467,700)              |                         | (467,700)               | (83,175)                         | (55,411)         | (27,764)              | (22,200)        |
| Chief Executives Office - Support | <b>TOTAL</b>         | <b>3,017,200</b>       | <b>0</b>                | <b>3,017,200</b>        | <b>2,202,427</b>                 | <b>2,132,709</b> | <b>69,718</b>         | <b>(58,600)</b> |

Summary of Operational Adjustments.

0

| Department                        | Objective Name            | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date   | Variance (Over)/Under | Forecast        |
|-----------------------------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------------|------------------|-----------------------|-----------------|
| Chief Executives Office - Support | Chief Executives Section  | 444,300                |                         | 444,300                 | 292,409                          | 298,155          | (5,746)               | (18,600)        |
|                                   | Accountancy & Directorate | 1,490,000              |                         | 1,490,000               | 1,038,563                        | 1,045,504        | (6,941)               | (147,000)       |
|                                   | Legal Services            | 485,800                |                         | 485,800                 | 347,887                          | 372,688          | (24,801)              | 4,000           |
|                                   | Purchasing & Procurement  | 310,900                |                         | 310,900                 | 333,078                          | 286,374          | 46,704                | 11,500          |
|                                   | Internal Audit            | 286,200                |                         | 286,200                 | 190,490                          | 129,988          | 60,502                | 91,500          |
| Chief Executives Office - Support | <b>TOTAL</b>              | <b>3,017,200</b>       | <b>0</b>                | <b>3,017,200</b>        | <b>2,202,427</b>                 | <b>2,132,709</b> | <b>69,718</b>         | <b>(58,600)</b> |

Summary of Operational Adjustments.

0

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                         | Subjective Name             | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date    | Variance (Over)/Under | Forecast         |
|------------------------------------|-----------------------------|------------------------|-------------------------|-------------------------|----------------------------------|-------------------|-----------------------|------------------|
| Business Operations & Partnerships | Employee Costs              | 6,271,900              | 215,700                 | 6,487,600               | 4,450,007                        | 4,667,285         | (217,278)             | (724,400)        |
|                                    | Property Costs              | 64,400                 |                         | 64,400                  | 49,225                           | 62,592            | (13,367)              | (34,000)         |
|                                    | Transport Costs             | 71,700                 |                         | 71,700                  | 53,775                           | 42,886            | 10,889                | 14,600           |
|                                    | Supplies & Services         | 3,130,900              | 23,300                  | 3,154,200               | 938,550                          | 1,388,116         | (449,566)             | (542,600)        |
|                                    | Third Party Payments        | 311,300                |                         | 311,300                 | 228,475                          | 265,396           | (36,921)              | (307,700)        |
|                                    | Transfer Payments           | 18,611,600             |                         | 18,611,600              | 9,294,650                        | 9,667,338         | (372,688)             | 1,522,400        |
|                                    | Support Services            | 1,314,400              | 30,200                  | 1,344,600               | 0                                | 0                 | 0                     | 0                |
|                                    | Depcn And Impairment Losses | 0                      | 368,200                 | 368,200                 | 0                                | 0                 | 0                     | 0                |
| <b>Total Expenditure</b>           |                             | <b>29,776,200</b>      | <b>637,400</b>          | <b>30,413,600</b>       | <b>15,014,682</b>                | <b>16,093,613</b> | <b>(1,078,931)</b>    | <b>(71,700)</b>  |
|                                    | Income                      | (17,607,700)           | (63,400)                | (17,671,100)            | (8,726,296)                      | (8,921,474)       | 195,178               | (280,600)        |
| Business Operations & Partnerships | <b>TOTAL</b>                | <b>12,168,500</b>      | <b>574,000</b>          | <b>12,742,500</b>       | <b>6,288,386</b>                 | <b>7,172,139</b>  | <b>(883,753)</b>      | <b>(352,300)</b> |

Summary of Operational Adjustments

|   |                |
|---|----------------|
| Capital Charges Accom Direct                  | 183,100        |
| Capital Charges IT Support                    | 185,100        |
| Direct Recharge Adjustments - Pay Award       | 23,300         |
| Support Service Adjustment (Pay Award)        | 30,200         |
| Pay Award Additional Resource                 | 215,700        |
| Increased Direct Recharge Income - Admin      | (20,500)       |
| Increased Direct Recharge Income - Cust First | (42,900)       |
|   | <u>574,000</u> |

Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                         | Objective Name                                | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|------------------------------------|---|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Business Operations & Partnerships | Community Learning & Dev                      | 970,200                   | 47,200                     | 1,017,400                  | 581,164                             | 516,840        | 64,324                   | 45,500    |
|                                    | Community Planning                            | 356,000                   | 17,600                     | 373,600                    | 176,921                             | 475,883        | (298,962)                | 103,800   |
|                                    | Community Safety                              | 1,202,600                 | 80,100                     | 1,282,700                  | 830,413                             | 1,103,615      | (273,202)                | (247,000) |
|                                    | Registrars & Customer First                   | 396,200                   | 78,900                     | 475,100                    | 800,728                             | 754,185        | 46,543                   | 26,100    |
|                                    | Grants  | 145,000                   |                            | 145,000                    | 137,975                             | 136,389        | 1,586                    | 0         |
|                                    | Auchenback Resource Centre                    | 30,700                    |                            | 30,700                     | 23,025                              | 24,075         | (1,050)                  | 0         |
|                                    | Strategic Insight & Comm.Mgmt.                | 6,700                     | 38,600                     | 45,300                     | 69,419                              | 44,208         | 25,211                   | 38,800    |
|                                    | Members Expenses                              | 551,800                   | 42,900                     | 594,700                    | 409,550                             | 382,822        | 26,728                   | 25,100    |
|                                    | MART  | 959,800                   | 68,000                     | 1,027,800                  | 567,020                             | 518,472        | 48,548                   | 25,500    |
|                                    | Directorate                                   | 100                       | 7,000                      | 7,100                      | 209,895                             | 158,016        | 51,879                   | 18,500    |
|                                    | Business Support Team                         | 0                         | 26,200                     | 26,200                     | 422,458                             | 462,816        | (40,358)                 | (13,800)  |
|                                    | Housing Benefits                              | 760,900                   | 23,700                     | 784,600                    | 695,667                             | 1,058,599      | (362,932)                | (309,000) |
|                                    | Revenues - Benefits                           | 811,900                   | 45,900                     | 857,800                    | 455,830                             | 498,416        | (42,586)                 | (21,900)  |
|                                    | Council Tax/Ndr                               | 4,784,600                 | 65,700                     | 4,850,300                  | 355,946                             | 477,105        | (121,159)                | (32,100)  |
|                                    | Cost Of Elections                             | 227,500                   |                            | 227,500                    | 185,725                             | 213,785        | (28,060)                 | (11,000)  |
|                                    | Democratic Representation & Management        | 964,500                   | 32,200                     | 996,700                    | 366,650                             | 346,913        | 19,737                   | (800)     |
| Business Operations & Partnerships | TOTAL   | 12,168,500                | 574,000                    | 12,742,500                 | 6,288,386                           | 7,172,139      | (883,753)                | (352,300) |
|                                    | Summary of Operational Adjustments            |                           |                            |                            |                                     |                |                          |           |
|                                    | Capital Charges Accom Direct                  |                           | 183,100                    |                            |                                     |                |                          |           |
|                                    | Capital Charges IT Support                    |                           | 185,100                    |                            |                                     |                |                          |           |
|                                    | Direct Recharge Adjustments - Pay Award       |                           | 23,300                     |                            |                                     |                |                          |           |
|                                    | Support Service Adjustment (Pay Award)        |                           | 30,200                     |                            |                                     |                |                          |           |
|                                    | Pay Award Additional Resource                 |                           | 215,700                    |                            |                                     |                |                          |           |
|                                    | Increased Direct Recharge Income - Admin      |                           | (20,500)                   |                            |                                     |                |                          |           |
|                                    | Increased Direct Recharge Income - Cust First |                           | (42,900)                   |                            |                                     |                |                          |           |
|                                    |   |                           | <u>574,000</u>             |                            |                                     |                |                          |           |

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                            | Subjective Name             | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date   | Variance<br>(Over)/Under | Forecast       |
|---------------------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|----------------|
| Business Ops & Partnerships - Support | Employee Costs              | 6,865,300                 | 166,100                    | 7,031,400                  | 4,766,956                           | 4,679,863        | 87,093                   | (199,900)      |
|                                       | Property Costs              | 3,500                     |                            | 3,500                      | 2,875                               | 312              | 2,563                    | 2,500          |
|                                       | Transport Costs             | 17,400                    |                            | 17,400                     | 12,975                              | 4,764            | 8,211                    | 9,400          |
|                                       | Supplies & Services         | 5,268,400                 | 12,200                     | 5,280,600                  | 3,792,325                           | 4,337,334        | (545,009)                | 203,900        |
|                                       | Third Party Payments        | 26,000                    |                            | 26,000                     | 26,000                              | 28,716           | (2,716)                  | (2,800)        |
|                                       | Support Services            | 0                         |                            | 0                          |                                     |                  | 0                        |                |
|                                       | Depcn And Impairment Losses | 0                         | 4,381,000                  | 4,381,000                  | 0                                   | 0                | 0                        |                |
| <b>Total Expenditure</b>              |                             | <b>12,180,600</b>         | <b>4,559,300</b>           | <b>16,739,900</b>          | <b>8,601,131</b>                    | <b>9,050,989</b> | <b>(449,858)</b>         | <b>13,100</b>  |
|                                       | Income                      | (3,322,100)               |                            | (3,322,100)                | (43,875)                            | (32,569)         | (11,306)                 | 244,000        |
| Business Ops & Partnerships - Support | <b>TOTAL</b>                | <b>8,858,500</b>          | <b>4,559,300</b>           | <b>13,417,800</b>          | <b>8,557,256</b>                    | <b>9,018,420</b> | <b>(461,164)</b>         | <b>257,100</b> |

Summary of Operational Adjustments.

|   |                  |
|---|------------------|
| Capital charges IT                      | 4,381,000        |
| Pay Award Additional Resource           | 166,100          |
| Direct Recharge Adjustments - Pay Award | 12,200           |
|   | <u>4,559,300</u> |

| Department                            | Objective Name            | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date   | Variance<br>(Over)/Under | Forecast       |
|---------------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|----------------|
| Business Ops & Partnerships - Support | Revenues                  | 618,500                   | 18,000                     | 636,500                    | 274,055                             | 271,861          | 2,194                    | 50,300         |
|                                       | Digital services          | 4,304,700                 | 4,451,200                  | 8,755,900                  | 5,324,466                           | 5,819,017        | (494,551)                | 267,500        |
|                                       | Strategy - Support        | 357,800                   | 7,600                      | 365,400                    | 205,695                             | 194,408          | 11,287                   | (12,300)       |
|                                       | Communications            | 421,900                   | 11,200                     | 433,100                    | 313,447                             | 301,387          | 12,060                   | 18,000         |
|                                       | Printing                  | 159,000                   | 2,200                      | 161,200                    | 116,099                             | 92,467           | 23,632                   | 15,500         |
|                                       | Human Resources & Payroll | 2,127,500                 | 50,400                     | 2,177,900                  | 1,341,902                           | 1,424,134        | (82,232)                 | (40,900)       |
|                                       | Customer Services         | 60,100                    | 2,700                      | 62,800                     | 39,148                              | 32,426           | 6,722                    | (2,500)        |
|                                       | Core Corporate            | 99,700                    | 2,900                      | 102,600                    | 449,162                             | 341,602          | 107,560                  | (11,100)       |
|                                       | Insight                   | 272,800                   | 4,200                      | 277,000                    | 155,477                             | 219,204          | (63,727)                 | (16,300)       |
|                                       | Project Management Office | 436,500                   | 8,900                      | 445,400                    | 337,805                             | 321,914          | 15,891                   | (11,100)       |
| Business Ops & Partnerships - Support | <b>TOTAL</b>              | <b>8,858,500</b>          | <b>4,559,300</b>           | <b>13,417,800</b>          | <b>8,557,256</b>                    | <b>9,018,420</b> | <b>(461,164)</b>         | <b>257,100</b> |

Summary of Operational Adjustments.

|   |                  |
|---|------------------|
| Pay Award Adjustments                   |                  |
| Capital charges IT                      | 4,381,000        |
| Pay Award Additional Resource           | 166,100          |
| Direct Recharge Adjustments - Pay Award | 12,200           |
|   | <u>4,559,300</u> |

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                 | Subjective Name  | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|----------------------------|------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Other Expenditure & Income | Expenditure      | 2,937,200                 | (747,400)                  | 2,189,800                  | 776,700                             | 597,625        | 179,075                  | 1,304,200 |
|                            | Support Services | 87,200                    |                            | 87,200                     |                                     | 0              | 0                        | 0         |
| Total Expenditure          |                  | 3,024,400                 | (747,400)                  | 2,277,000                  | 776,700                             | 597,625        | 179,075                  | 1,304,200 |
|                            | Income           | 0                         | 0                          | 0                          |                                     | (30,056)       | 30,056                   | 64,500    |
| Other Expenditure & Income | TOTAL            | 3,024,400                 | (747,400)                  | 2,277,000                  | 776,700                             | 567,569        | 209,131                  | 1,368,700 |

Summary of Operational Adjustments:

|                                |                         |
|--------------------------------|-------------------------|
| Transfer of Resource Pay Award | <u>(747,400)</u>        |
|                                | <u><u>(747,400)</u></u> |

| Department                 | Objective Name             | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|----------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Other Expenditure & Income | Other Expenditure & Income | 3,024,400                 | (747,400)                  | 2,277,000                  | 776,700                             | 597,625        | 179,075                  | 1,304,200 |
|                            | Income                     | 0                         | 0                          | 0                          |                                     | (30,056)       | 30,056                   | 64,500    |
| Other Expenditure & Income | TOTAL                      | 3,024,400                 | (747,400)                  | 2,277,000                  | 776,700                             | 567,569        | 209,131                  | 1,368,700 |

Summary of Operational Adjustments:

|                                |                         |
|--------------------------------|-------------------------|
| Transfer of Resource Pay Award | <u>(747,400)</u>        |
|                                | <u><u>(747,400)</u></u> |

Budgetary Control Statement  
Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department               | Subjective Name  | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date   | Variance<br>(Over)/Under | Forecast      |
|--------------------------|------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|---------------|
| Joint Boards             | Contributions    | 2,352,000                 | 0                          | 2,352,000                  | 1,910,500                           | 1,894,231        | 16,269                   | 19,800        |
|                          | Support Services | 0                         |                            | 0                          |                                     |                  | 0                        |               |
| <b>Total Expenditure</b> |                  | <b>2,352,000</b>          |                            | <b>2,352,000</b>           | <b>1,910,500</b>                    | <b>1,894,231</b> | <b>16,269</b>            | <b>19,800</b> |
| Joint Boards             | <b>TOTAL</b>     | <b>2,352,000</b>          | <b>0</b>                   | <b>2,352,000</b>           | <b>1,910,500</b>                    | <b>1,894,231</b> | <b>16,269</b>            | <b>19,800</b> |

| Department   | Objective Name               | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date   | Variance<br>(Over)/Under | Forecast      |
|--------------|------------------------------|---------------------------|----------------------------|----------------------------|-------------------------------------|------------------|--------------------------|---------------|
| Joint Boards | SPTE (incl Concess Fares)    | 1,766,000                 |                            | 1,766,000                  | 1,324,500                           | 1,313,787        | 10,713                   | 14,200        |
|              | Renfrewshire Valuation J/Brd | 586,000                   | 0                          | 586,000                    | 586,000                             | 580,444          | 5,556                    | 5,600         |
|              | Support Services             |                           |                            | 0                          |                                     |                  | 0                        |               |
| Joint Boards | <b>TOTAL</b>                 | <b>2,352,000</b>          | <b>0</b>                   | <b>2,352,000</b>           | <b>1,910,500</b>                    | <b>1,894,231</b> | <b>16,269</b>            | <b>19,800</b> |

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department               | Subjective Name     | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date | Variance (Over)/Under | Forecast |
|--------------------------|---------------------|------------------------|-------------------------|-------------------------|----------------------------------|----------------|-----------------------|----------|
| Contingency - Welfare    | Supplies & Services | 200,000                | 0                       | 200,000                 | 0                                | 0              | 0                     | 82,400   |
| <b>Total Expenditure</b> |                     | 200,000                |                         | 200,000                 | 0                                | 0              | 0                     | 82,400   |
| Contingency - Welfare    | <b>TOTAL</b>        | 200,000                | 0                       | 200,000                 | 0                                | 0              | 0                     | 82,400   |

| Department            | Objective Name      | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date | Variance (Over)/Under | Forecast |
|-----------------------|---------------------|------------------------|-------------------------|-------------------------|----------------------------------|----------------|-----------------------|----------|
| Contingency - Welfare | Supplies & Services | 200,000                | 0                       | 200,000                 | 0                                | 0              | 0                     | 82,400   |
| Contingency - Welfare | <b>TOTAL</b>        | 200,000                | 0                       | 200,000                 | 0                                | 0              | 0                     | 82,400   |

Budgetary Control Statement  
 Period 09 / 2223 31 December 2022

Period End: 31 December 2022

Period 09 / 2223

| Department                       | Subjective Name             | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date    | Variance (Over)/Under | Forecast           |
|----------------------------------|-----------------------------|------------------------|-------------------------|-------------------------|----------------------------------|-------------------|-----------------------|--------------------|
| Health & Social Care Partnership | Employee Costs              | 28,806,700             | 1,095,800               | 29,702,500              | 20,404,164                       | 19,166,457        | 1,237,707             | (1,249,000)        |
|                                  | Property Costs              | 826,500                |                         | 826,500                 | 641,022                          | 301,646           | 339,376               | (67,000)           |
|                                  | Transport Costs             | 277,100                |                         | 277,100                 | 207,825                          | 201,246           | 6,579                 | (58,000)           |
|                                  | Supplies & Services         | 2,523,300              |                         | 2,523,300               | 1,275,070                        | 2,364,060         | (1,088,990)           | (1,264,000)        |
|                                  | Third Party Payments        | 47,139,800             |                         | 47,139,800              | 32,221,714                       | 36,648,704        | (4,426,990)           | (3,964,000)        |
|                                  | Transfer Payments           | 39,600                 |                         | 39,600                  | 29,731                           | 47,530            | (17,799)              | (20,000)           |
|                                  | Support Services            | 2,474,700              |                         | 2,474,700               |                                  |                   | 0                     |                    |
|                                  | Depcn And Impairment Losses | 557,500                |                         | 557,500                 |                                  |                   | 0                     |                    |
| <b>Total Expenditure</b>         |                             | <b>82,445,200</b>      | <b>1,095,800</b>        | <b>83,541,000</b>       | <b>54,779,526</b>                | <b>58,729,643</b> | <b>(3,950,117)</b>    | <b>(6,622,000)</b> |
|                                  | Income                      | (12,062,900)           | (238,900)               | (12,301,800)            | (9,016,082)                      | (11,498,019)      | 2,481,937             | 5,934,000          |
| Core funding from                | Integration Joint Board     | (70,438,800)           | (856,900)               | (71,295,700)            | (46,223,944)                     | (47,787,121)      | 1,563,177             | 688,000            |
| Health & Social Care Partnership | <b>TOTAL</b>                | <b>(56,500)</b>        | <b>0</b>                | <b>(56,500)</b>         | <b>(460,500)</b>                 | <b>(555,497)</b>  | <b>94,997</b>         | <b>0</b>           |

|                                    |           |
|------------------------------------|-----------|
| Summary of operational adjustments |           |
| RSG -Adult Disability Payment      | 36,000    |
| Pay Award Additional Resource      | 725,400   |
| Offset Additional Core Funding IJB | (761,400) |
|                                    | <u>0</u>  |



| Department                       | Objective Name                            | Approved Budget<br>Per 07 | Operational<br>Adjustments | Revised Estimate<br>Per 09 | Budget Estimate to<br>Date - Per 09 | Actual to Date | Variance<br>(Over)/Under | Forecast  |
|----------------------------------|---|---------------------------|----------------------------|----------------------------|-------------------------------------|----------------|--------------------------|-----------|
| Health & Social Care Partnership | Public Protect.-Child. & Families         | 10,765,100                | 85,500                     | 10,850,600                 | 6,677,889                           | 7,974,728      | (1,296,839)              | (78,000)  |
|                                  | Adult Health - Intensive Services         | 15,030,800                | 31,500                     | 15,062,300                 | 9,810,398                           | 12,705,683     | (2,895,285)              | (790,000) |
|                                  | Adult Health-Localities Services          | 0                         |                            | 0                          |                                     |                | 0                        |           |
|                                  | Older People                              | 18,514,500                | 702,000                    | 19,216,500                 | 13,495,740                          | 13,439,346     | 56,394                   | 651,000   |
|                                  | Physical Disability                       | 6,008,000                 | 20,800                     | 6,028,800                  | 4,016,892                           | 4,684,505      | (667,613)                | 1,000     |
|                                  | Learning Disability                       | 13,379,400                | (6,700)                    | 13,372,700                 | 7,747,597                           | 11,248,090     | (3,500,493)              | (208,000) |
|                                  | Recovery Services-Mental Health           | 2,194,700                 | 19,500                     | 2,214,200                  | 1,136,244                           | 2,331,057      | (1,194,813)              | (289,000) |
|                                  | Criminal Justice                          | 29,400                    |                            | 29,400                     | (92,795)                            | (31,172)       | (61,623)                 | 0         |
|                                  | Finance & Resources                       | 4,460,400                 | 4,300                      | 4,464,700                  | 2,971,479                           | (5,120,613)    | 8,092,092                | 25,000    |
|                                  |   | 70,382,300                | 856,900                    | 71,239,200                 | 45,763,444                          | 47,231,624     | (1,468,180)              | (688,000) |
|                                  |   |                           |                            |                            |                                     |                |                          |           |
|                                  |   |                           |                            |                            |                                     |                |                          |           |
|                                  | Core Funding from Integration Joint Board | (70,438,800)              | (856,900)                  | (71,295,700)               | (46,223,944)                        | (47,787,121)   | 1,563,177                | 688,000   |
|                                  |   |                           |                            |                            |                                     |                |                          |           |
| Health & Social Care Partnership | TOTAL                                     | (56,500)                  | 0                          | (56,500)                   | (460,500)                           | (555,497)      | 94,997                   | 0         |

|                                    |           |
|------------------------------------|-----------|
| Summary of operational adjustments |           |
| RSG Adult Disability Payment       | 36,000    |
| Pay Award Additional Resource      | 725,400   |
| Offset Additional Core Funding IJB | (761,400) |
|                                    | <u>0</u>  |

| Department               | Subjective Name             | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date     | Variance (Over)/Under | Forecast         |
|--------------------------|-----------------------------|------------------------|-------------------------|-------------------------|----------------------------------|--------------------|-----------------------|------------------|
| Housing Revenue Account  | Employee Costs              | 4,919,300              |                         | 4,919,300               | 3,379,110                        | 3,331,684          | 47,426                | (200,400)        |
|                          | Property Costs              | 1,507,400              |                         | 1,507,400               | 679,825                          | 601,476            | 78,349                | (21,100)         |
|                          | Transport Costs             | 151,600                |                         | 151,600                 | 113,700                          | 88,828             | 24,872                | 1,100            |
|                          | Supplies & Services         | 2,854,800              |                         | 2,854,800               | 1,765,200                        | 1,577,917          | 187,283               | (198,000)        |
|                          | Third Party Payments        | 0                      |                         | 0                       | 0                                | 0                  | 0                     | 0                |
|                          | Transfer Payments           | 330,600                |                         | 330,600                 | 48,525                           | 33,890             | 14,635                | (6,000)          |
|                          | Support Services            | 863,700                |                         | 863,700                 | 0                                | 0                  | 0                     | 0                |
|                          | Depcn And Impairment Losses | 4,702,000              |                         | 4,702,000               | 0                                | 0                  | 0                     | 110,000          |
| <b>Total Expenditure</b> |                             | <b>15,329,400</b>      |                         | <b>15,329,400</b>       | <b>5,986,360</b>                 | <b>5,633,795</b>   | <b>352,565</b>        | <b>(314,400)</b> |
|                          | Income                      | (15,329,400)           |                         | (15,329,400)            | (10,574,630)                     | (10,393,721)       | (180,909)             | 191,000          |
| Housing Revenue Account  | <b>TOTAL</b>                | <b>0</b>               | <b>0</b>                | <b>0</b>                | <b>(4,588,270)</b>               | <b>(4,759,926)</b> | <b>171,656</b>        | <b>(123,400)</b> |

Summary of operational adjustments

0

| Department              | Objective Name | Approved Budget Per 07 | Operational Adjustments | Revised Estimate Per 09 | Budget Estimate to Date - Per 09 | Actual to Date     | Variance (Over)/Under | Forecast         |
|-------------------------|----------------|------------------------|-------------------------|-------------------------|----------------------------------|--------------------|-----------------------|------------------|
| Housing Revenue Account | Construction   | 3,506,100              |                         | 3,506,100               | 2,148,088                        | 1,810,110          | 337,978               | (58,300)         |
|                         | Hra - Client   | (3,506,100)            |                         | (3,506,100)             | (6,736,358)                      | (6,570,036)        | (166,322)             | (65,100)         |
| Housing Revenue Account | <b>TOTAL</b>   | <b>0</b>               | <b>0</b>                | <b>0</b>                | <b>(4,588,270)</b>               | <b>(4,759,926)</b> | <b>171,656</b>        | <b>(123,400)</b> |

Summary of operational adjustments

0