

EAST RENFREWSHIRE COUNCILCABINET10 November 2022Report 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 5 and is based on the financial position as at 31 August 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 accumulated COVID grant funding.
  - members note the forecast underlying General Fund operational overspend of £1,123k.
  - 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 and immediately take steps to avoid all non-essential expenditure.

**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 5 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)	16,225
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(9,950)
Restated net expenditure	<u>272,490</u>
Additional General Revenue Grant (Note 4)	7,102
	<u><u>279,592</u></u>

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**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)

Funding Source	Description	Service	£'000
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
		<b>Note 4</b>	7,102

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 August 2022, the actual position against the phased budget shows a total net overspend of £1,162k, however this is largely due to timing variances. The estimated year end position reflects an adverse variance on net expenditure of £1,232k based on current information. For General Fund services the projected overspend is £1,123k. Council Tax collection position is anticipated to be in line with budget and will not impact the total forecast overspend on General Fund services of £1,123k. It is anticipated that the forecast pandemic pressures of £4,544k will be covered by utilising COVID grant resources awarded to the Council in 2021/22 and the current year. The projected operational variance reflects the significant increased inflationary pressures arising within Utilities, Transport and PFI/PPP contracts and will have to be addressed with Services as to the levels of additional resource and management intervention that can be undertaken. The projected operational outturn assumes that the 2022/23 pay awards for Teachers and Local Government Staff that have not yet been settled align with budget.

The table below provides detail of each department's operational position as at 31<sup>st</sup> August.

<b>Department</b>	<b>Period 05 Position £'000</b>
Education	938
Contribution (to) IJB	(2,806)
Environment (Incl. O/Housing)	1,278
Environment – Support	(252)
Business Operations & Partnerships	(427)
Business Operations & P'ships - Support	(365)
Chief Executive's Office	(13)
Chief Executive's Office - Support	21
Other Expenditure & Income	157
Joint Boards	7
Corporate Contingency	0
HSCP	36
Housing Revenue Account	264
<b>Total £ Variance</b>	<b>(1,162)</b>
Total Budgeted Expenditure	99,693
<b>% Variance</b>	<b>1.16%</b>

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

Department	Forecast Outturn Per 03 £'000	Forecast Outturn Per 05 £'000	Notable
Education	(1,984)	(1,732)	
Contribution (to) IJB	0	0	
Environment (Incl. O/Housing)	(184)	(361)	
Environment – Support	5	(10)	
Business Operations & Partnerships	(56)	(174)	
Business Operations & P'ships - Support	(91)	277	
Chief Executive's Office	17	17	
Chief Executive's Office - Support	(59)	(93)	
Other Expenditure & Income	931	921	
Joint Boards	20	20	
Corporate Contingency	12	12	
HSCP	0	0	
Housing Revenue Account	(109)	(109)	
<b>Total £ Variance</b>	<b>(1,498)</b>	<b>(1,232)</b>	
Total Budgeted Expenditure	275,055	279,592	
<b>% Variance</b>	<b>(0.54%)</b>	<b>(0.44%)</b>	

variances are as follows:-

**i) Education**

The current position at Per 05 is an underspend of £938k and is mainly due to timing variances within Payroll costs, Property Maintenance Charges, Contract Cleaning costs and additional income receipts are offset by real variances within Utilities, PFI/PPP/Hub contracts and Transport contracts. The year end forecast indicates an overspend of £1,732k which is mainly due to increased costs within Utilities, PFI/PPP/HUB contracts and Transport contracts due to inflationary pressures. This position is partially offset by savings achieved within Catering services. Costs of £2,448k which are a result of Covid, will be met from Covid grants and do not affect the net budget or forecast.

Management action is being taken to avoid all non-essential expenditure across the Department during the remainder of the year. This includes issuing indicative in year savings targets to all devolved budget holders in order to contribute to this mitigating action. The impact of this will continue to be monitored and reported as part of the ongoing budgetary control process.

**ii) Contribution to IJB**

The current position at Per 05 is an overspend of £2,806k and is due to timing variances arising from the phasing / profiling of funding arrangements.

**iii) Environment**

The current position at Per 05 is an underspend of £1,278k and is mainly due to timing variances arising from delayed receipt and processing of PFI/PPP and Accommodation invoices and additional holding income receipts that will be removed. There are offsetting real variances within Other Housing Temporary Accommodation, Cleansing operations and transport contracts due to inflationary pressures. The year end forecast indicates an overspend of £361k which is mainly due to increased costs within Other Housing Temporary Accommodation, Cleansing operations, and Waste Management and Transport contracts due to inflationary pressures and are partially offset by underspends within Payroll costs and over-recoveries within operational income and external grants. Costs of £1,443k which are a result of Covid, will be met from Covid grants and do not affect the net budget or forecast.

**iv) Environment – Support**

The current position at Per 05 is an overspend of £252k. This is due to timing variances arising from delayed processing of charges to Capital, with offsetting real variances of additional contractor costs and brought forward PPE stock that will require adjustment.

**v) Business Operations & Partnerships**

The current position at Per 05 is an overspend of £427k and is mainly due to timing variances arising from Housing Benefit spend and under-recovery on Parking income. There are real variances within Housing Benefit spend, Accommodation charges, delayed implementation of restructure within Community Safety operations and under-recovery of operational income.

The year end forecast indicates an overspend of £174k which is mainly due to additional Housing benefit spend and increased accommodation recharges due to Utility inflationary pressures with offsetting payroll variances across several divisions. Costs of £413k which are a result of Covid, will be met from Covid grants that do not affect the net budget or forecast.

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

The current position at Per 05 is an overspend of £365k and is mainly due to timing variances arising from accelerated payments on ICT contracts and within Supplies & Services. The year end forecast indicates an underspend of £277k which is mainly due to ICT contract savings and other offsetting payroll variances across several divisions. Costs of £225k which are a result of Covid, will be met from Covid grants and do not affect the net budget or forecast.

**vii) Chief Executive's Office**

The current position at Per 05 is an underspend of £8k and is due to timing variances within Payroll costs and accelerated receipt of income within the Licensing Board. The year end forecast indicates an overspend of £76k which is mainly due to lower than budgeted staff turnover across several divisions and an increase in accommodation recharges due to Utility inflationary pressures, partly offset by an increase in interest earned on temporary investment balances. Costs of £15k which are a result of Covid, will be met from Covid grants and do not affect the net budget or forecast.

**viii) Other Expenditure**

The current position at Per 05 is an underspend of £157k and is a real variance within Pension Additional Allowances costs. The year end forecast indicates an underspend of £921k 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 will 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 services to be in line with budget at year end. An overspend of £659k, largely in adult services, will be met from the IJB reserves. Additional Covid related costs arising are expected to be met from additional Covid grant resource.

**x) HRA**

The current position at Per 05 is an underspend of £264k and is mainly due to timing variances arising from delayed receipt of Subcontractors invoices and delays in scheduled works which has been partially offset by a real variance in Finance costs due to levels of borrowing and increased interest costs.

The year end forecast indicates an overspend of £109k and is mainly due to increased Finance costs and Energy Costs that have been partially offset by underspends within Payroll operational costs.

7. The Council's projected revenue out-turn position is reported as a net overspend of £1,123k, and assumes that £4,544k of General Fund COVID pressures will be met from covid grant resources awarded during 2021-22 and current year funding. The report has highlighted the continued financial pressures on services arising from the COVID-19 pandemic and the significant inflationary pressures arising within Utilities, Transport and PFI/PPP contracts. Departments should continue to closely monitor and manage their budget, ensure that spending up to budget levels does not take place and take immediate steps to avoid all non-essential expenditure.

**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 accumulated COVID grant funding.
  - members note the forecast underlying General Fund operational underspend of £1,123k.
  - 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 and immediately take action to avoid all non-essential expenditure.



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**PERIOD 5**  
**As at 31 August 2022**

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**EDUCATION**  
**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 2022 - £1,732,300 OVERSPEND**

**Pre Five Education (£19,900 underspend)**

The underspend arises as a result of a forecast underspend in staff costs (£90k) and non domestic rates (£11k). This is offset by a forecast overspend on insurance excess costs (£13k) and also utility costs (£68k) 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 (£848,100 overspend)**

The overspend relates to a number of variances including a forecast overspend on utility costs (£655k) and PFI/PPP contract costs (£133k) due to higher than budgeted inflationary uplifts. An overspend is also forecast on insurance costs (£18k) and uplift of waste costs (£41k).

**Secondary Education (£720,300 overspend)**

Similar to the Primary sector the overspend projected relates to utility costs (£497k), insurance costs (£54k), uplift of waste (£11k) and higher than budgeted costs in relation to PFI/PPP/HUB contracts (£372k). This is partially offset by a projected underspend in relation to the school meals service reflecting the reduction in uptake of meals earlier in the financial year (£224k).

**Special Education (£302,300 overspend)**

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£51k), school meals (£24k) and payments to other agencies and bodies in relation to pupils attending establishments outwith the authority (£10k). Overspends are also forecast for insurance costs (£9k), utility costs (£22k) as a result of inflation and transport costs (£180k). The transport costs projection reflects demand in this area and has been updated since the previous report to reflect actual contract costs put in place from the start of the new school session which are now forecast to be lower than the previous estimate.

**Schools Other (£212,600 underspend)**

The underspend relates to additional turnover/ lower than budgeted oncosts forecast within the music service and modern apprentice vacancies which are not expected to be filled (£72k). An underspend is also forecast in relation to insurance premium costs (£69k), 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 (£125,800 overspend)**

An overspend is forecast in relation to SPT costs (£79k) based on the latest information available and vehicle hire costs (£23k). An under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£24k).

**Facilities Management (£259,300 underspend)**

An underspend is forecast in relation to reduced net expenditure on the Catering service (£241k) mainly due to additional turnover achieved. In addition an underspend is forecast in relation to the janitorial service as a result of increased income (£16k).

**Culture and Leisure Services (£339,100 overspend)**

The overspend relates to a forecast overspend on insurance costs (£12k) and also utility costs (£327k) as a result of inflation. The projection has been updated to reflect 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.

**Other Services (£111,500 underspend)**

The underspend relates to additional turnover forecast to be achieved within the quality improvement, administration, adult learning and psychological services teams (£128k). This is partially offset by a higher than budgeted direct accommodation recharge due to increased utility costs (£25k)

**Summary:**

Period 5 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 overspend of £1,732,300.

In addition to the operational variances outlined above the department will also incur estimated Covid costs of £2,448k during this financial year which will be met by Scottish Government funding.

Overall the main variances forecast at Period 5 can be summarised as overspends in relation to the increased costs of utilities (£1,569k) and PFI/PPP/HUB contracts (£505k) as a result of higher than budgeted inflation and increased transport costs (£306k). This position is partially offset by net staff cost savings (£216k) and a net underspend in the catering service (including school meals) again as a result of additional turnover achieved and based on current uptake (£441k).

The main movements from the previous forecast are an increase in net staff cost savings (£156k), an increase in the underspend within the catering service (£81k), an underspend forecast in relation to superannuation additional allowances (£52k) and a reduction in transport costs (£202) and payments to other agencies and bodies (£44k). This is offset by an increase in the forecast overspend on utility costs (£302k).

Management action is being taken to avoid all non-essential expenditure across the department during the remainder of the year. This includes issuing indicative in year savings targets to all devolved budget holders in order to contribute to this mitigating action. The impact of this will continue to be monitored and reported as part of the ongoing budgetary control process

**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 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> AUGUST 2022 - £ 361,300 OVERSPEND**Directorate & Management (£154,200 Overspend)**

Whilst payroll costs are projected to overspend (£210k), contributions from Spend to Save / Modernisation Funds (£95k) will partially offset this. Electricity costs associated with an increasing number of electric vehicle charging points are projected to overspend (£20k). Subscription costs are projected to overspend (£15k), namely in relation to annual APSE Energy and Climate Change Ready subscriptions.

**Properties (Environment & Non-Operational) £60,200 Underspend**

Rental income is expected to over-recover (£20k), 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 (£101,000 Overspend)**

Whilst payroll costs are projected to overspend (£90k), a contribution from the Modernisation Fund (£30k) will partially offset this.

**Economic Development £29,100 Underspend**

Additional Employability related grant income (£500k) will offset grant related payroll costs, supplies & services and payments to other bodies. Income from Property Rentals is expected to over-recover (£25k). Additionally, there will be spend to reconfigure Greenlaw Business Centre into a covid safe working environment, which will be offset with covid grant monies.

**Roads £19,500 Underspend**

Additional grant income (£510k) is expected to offset corresponding overspends in payroll and subcontractor costs. Income from Decriminalised Parking has yet to recover to pre-pandemic levels (£85k), with offsetting covid grant monies built in to offset.

**Neighbourhood Services £169,500 Underspend**

An underspend in payroll costs is projected (£170k) given the high level of vacancies the service is carrying, albeit a number of agency staff are in post to offset. Additional agency staff have also been required over the holiday period to ensure continuity of service (£200k), although covid grant is available to offset this spend.

**Parks £64,500 Underspend**

Grounds maintenance charges are expected to over-recover (£70k).

**Cleansing (£207,600 Overspend)**

Net operational income, mainly from Special Uplifts, is projected to under-recover (£80k). On top of this, Transport costs are projected to overspend (£120k) in line with last year.

**Waste Management (£86,800 Overspend)**

Contract inflation may result in overspends in relation to both Active & Green Waste (£215k), although contract rates are not yet confirmed. An over-recovery in the Sale of Recyclables (£75k) income should partially offset the contract inflation. A number of underspends across Supplies & Services (£40k) are also projected.

**Protective Services £2,300 Underspend****Other Housing (£156,800 Overspend)**

An overspend on temporary accommodation is projected (£160k) as we continue to refurbish properties and voids for short term stays. 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 (£245k), 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. 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 £1.443m 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> AUGUST 2022 - £ 9,600 OVERSPEND****Property & Technical - Operations (£4,100 Overspend)**

Whilst payroll costs are projected to underspend (£60k), this will be offset by a corresponding under-recovery in costs recharged to capital and an overspend in payments to other bodies (£14k).

**Property & Technical – Strategy (£5,500 Overspend)**

Whilst payroll costs are projected to overspend (£220k), it is expected that this will be offset by increased recharges to Capital (£200k).

**Summary:**

The above figures have been prepared on a Probable Outturn basis and therefore represent full year operational variances. The overall projected overspend in payroll costs will continue to be monitored closely.



## BUSINESS OPERATIONS & PARTNERSHIPS

**Probable Outturn Forecast as at 31<sup>st</sup> AUGUST 2022 - £174,000 Overspend**

### **Communities and Community Planning - (£146,100 Underspend)**

The underspend is mainly due to payroll as a result of vacancies within these services.

### **Humanitarian Need – Covid-19 (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 it is fully committed.

### **Community Safety (£154,700 Overspend)**

The overspend is due to a combination of factors. The building security saving of £100k will not be achieved this year as a result of power supply issues at the depot. There is a delay in implementing the wardens saving and there is an under-recovery in parking income.

### **Money Advice & Registrars (£22,700 Underspend)**

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

### **Customer First (Non Support) – (£25,700 Overspend)**

The overspend is mainly due to an overspend within payroll due to lack of turnover and an increase in the direct recharge for accommodation.

### **Directorate, Strategic Insight & Partnerships Management (£36,700 Underspend)**

The variance is mainly due to slippage in filling a vacant post.

### **Members Expenses, Grants, Elections and Democratic Representation & Management (£14,900 Underspend)**

The variance is due to a combination of underspends on payroll and an increase in the direct recharge for accommodation.

### **Democratic Services (Non Support) (£18,100 Overspend)**

The overspend is due to increased hours worked at the Council Elections in May, higher spending on supplies and an increase in the direct recharge for accommodation.

### **Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£172,700 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) and an increase in the direct recharge for accommodation.

### **Council Tax/Non Domestic Rates (£23,200 Overspend)**

The overspend is mainly due to retiral and sickness within the team and additional temporary recruitment to clear operational backlogs.

**Summary:** Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £413k of covid related spend will be covered by the covid reserve. The operational overspend of £174k is mainly due to increased Housing Benefit spend, delays in achieving Community Safety savings and an expected increase in the direct recharges for accommodation partially offset by payroll variances across several divisions.

**BUSINESS OPERATIONS & PARTNERSHIPS – SUPPORT SERVICES**  
**Probable Outturn Forecast as at 31<sup>st</sup> AUGUST 2022 - £276,600 Underspend**

**Revenues General (£20,000 Underspend)**

The underspend is mainly due to staff vacancies.

**Strategy – Support and Insight (£19,400 Overspend)**

The overspend is largely due to lack of turnover and higher spending in supplies and services.

**Digital Transformation – (£16,000 Overspend)**

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

**IT (£275,900 Underspend)**

The underspend is mainly due to contract savings coupled with an increase in staff costs and an increase in the direct recharge for accommodation as a result of higher energy costs.

**Customer First Reception (£2,400 Overspend)**

The overspend is mainly due to the cost of covering for sickness absence within the team.

**Communications & Printing (£32,600 Underspend)**

The underspend is mainly due to a combination of vacancies within these services and lower spending on supplies.

**Human Resources & Payroll (£14,100 Overspend)**

The overspend is mainly due to a combination of increased staffing costs to cover for maternity and the direct recharge for accommodation due to higher energy costs offset by underspends in supplies.

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £225k of covid related spend will be covered by the covid reserve. The operational underspend of £276.6k is mainly due to ICT contract savings. There are other offsetting variances in staffing and supplies across a number of divisions.

**CHIEF EXECUTIVE'S – NON SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 2022 - £16,900 UNDERSPEND**

Temporary Loans Fund Interest income is projected to outturn over-recovered (£15k) due to an increased level of interest rates currently available in commercial markets. In addition Civic Licensing is projected at present to outturn under budget (£2k) due to higher taxi licensing income.

Partly offsetting these favourable variances is a projected overspend (£0.1k) in the Licensing Board due to training costs.

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 5 of £16,900 is due mainly to higher Temporary Loans Fund Interest.

**CHIEF EXECUTIVE'S OFFICE – SUPPORT****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 2022 - £92,900 OVERSPEND**

The projected overspend of £92,900 is comprised of a number of variances:

There are projected overspends in Accountancy (£61k) and Chief Executive's Office (£12k) due to less staff turnover than what is allowed for in the budget. Supplies & Services in Legal Services are projected to overspend (£6k) due to additional legal costs. Legal Services Income is projected to under-recover (£12k) due to a lower level of demand than what was anticipated in the Estimates. Income in Procurement is projected to outturn below budget (£9k) due to less rebate income available from procurement contracts. The Office Accommodation direct recharge to the whole Department is projected to outturn above budget (£18.1k) due to increased energy costs.

Mostly offsetting these adverse variances are projected underspends in Legal Services (£9.2k) and Procurement (£9k) due to staff vacancies. In addition, Supplies and Services in Accountancy (7k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

**Summary:**

Period 5 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 5 of £92,900 is due to lower than budgeted staff turnover in Accountancy and Chief Executive's Office. In Legal Services there are additional legal fees and an under-recovery in income. Procurement Income is also expected to outturn under budget due to less rebate income. The Office Accommodation recharge is projected to outturn above budget due to increased energy costs. Mostly offsetting these adverse variances are vacant posts in Legal Services and Procurement and an under spend in Accountancy Supplies and Services.

**OTHER EXPENDITURE & INCOME****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 2022 - £921,200 UNDERSPEND****Restructuring Costs (£312,500 Underspend)**

It is expected that this resource will not be fully utilised to meet restructure commitments and redeployment costs at this time.

**Unallocated Overheads (£295,000 Underspend)**

Forecast pension revised based on anticipated utilisation of funds.

**Loan Debt ( Nil Variance)**

Loan debt expenditure will be managed to align with budget at the end of the financial year.

**Other Services (£313,700 Underspend)**

Lower than anticipated expenditure arising from contingent operations / costs that have not as yet materialised or been confirmed.

**Summary:**

Month 5 figures are prepared on a probable outturn basis and reflect initial projected full year costs. The reported position of £921,200 will be monitored and adjusted as required in conjunction with implementation of Council's service redesigns and arising events and it is expected to reduce before the year-end

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

**Children & Families & Public Protection (£102,000 Overspend)**

The HSCP is looking after several unaccompanied asylum seeker children with a funding deficit projected of £82k for current costs. This situation will change with more children expected and the type of care required will determine if further pressures will be incurred. We will have a clearer understanding of any funding gap towards the end of the year and options to contain these costs including the use of reserves. Care costs including transport costs are also a pressure in the service (£45k), this position is net of COVID support from our COVID reserve.

**Adult – Intensive Services (£602,000 Overspend)**

The most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £379k, including utility costs at Bonnyton House (£27k), with the telecare responders service projected overspend at £442k; 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 (£224k).

Since the last report our in-house costs have increased significantly by £201k as agency costs have not decreased at the rate we assumed whilst recruitment is ongoing.

**Adult – Localities Services (£350,000 Underspend)**

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

1. Older People – (£430k 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 £1.4m, despite an emerging trend of increased nursing home placements. Staff turnover is £0.2 million underspent in community services. This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £1.1m.
2. Physical & Sensory Disability – (£97k underspend) the projected underspend reflects projections around current care package commitments (£175k) and staff turnover (£44k) offset by an overspend in adaptation costs (£143k). Demand for adaptations may yet increase as the year progresses.
3. Learning Disability – (£177k overspend) ; the projected overspend is due to care commitments (£374k) and utility costs (£26k), 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 (£216k). This position is net of Covid support and we would expect care package costs to increase post pandemic. This is a reduction in costs of £182k from the last reported position where we had assumed the transitions team would be a full year cost, along with a reduction in projected care packages of £87k.

**Recovery Services – Mental Health & Addictions (£384,000 Overspend)**

Current care commitments are causing some pressure within Mental Health services (£371k). At the moment it is too early to understand if these costs have peaked and may reduce, we will continue to monitor. Since last reported the overspend has increased in the main due to care package costs in our addictions service now forecast to overspend £50k

**Finance & Resources (£79,000 Underspend)**

A projected underspend of £79k is in relation to small projected underspends in supplies across the service. The position has improved by £27k since last reported

**Contribution from IJB (£659,000 Contribution from Reserve)**

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

**Summary:** The projected outturn position, which highlights a potential overspend of £659k, would require a contribution from reserves, subject to the final outturn at the end of the financial year. This is indicative of early and 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 and work is ongoing around the financial framework that supports this activity. This is incredibly challenging in the current environment and we no longer have support for unachieved savings in Scottish Government funding for Covid-19 and this is therefore a pressure on the HSCP that we plan to meet from reserves whilst we work towards recurring savings where possible.

All other additional Covid19 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 as actual costs are incurred and this position will be subject to change as we progress through the financial year and assumptions are refined.

We will take corrective action where possible to minimise the projected overspend in year.

## HOUSING REVENUE ACCOUNT

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> AUGUST 2022 - £ 109,000 OVERSPEND**

### **Housing Revenue Account (£282,600 Overspend)**

There are a number of under and overspends forecast within the Housing Revenue Account across the main expenditure groups. £120k increase in Finance costs due to levels of borrowing and heightened interest and inflation. Energy bills are forecasted to increase by £71k for 22/23 based on current pricing. Projected overspends in Payroll costs due to agency staff covering ongoing staff vacancies (£64k). Insurance costs are currently forecasting at £17k above budget and telephone costs are £11k above budget.

### **Housing Maintenance Team £173,600 Underspend**

This is driven by a projected underspend in payroll costs (£134k) due to a high level of vacancies plus an underspend in vehicles due to fewer staff being present to use council vans (£28k). Small underspends across Supplies as items like scaffolding are not being used as frequently (£12k).

### **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.

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Budgetary Control Statement  
Period 05 / 2223 31 August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	164,230,000	623,700	164,853,700	57,159,823	56,221,688	938,135	(1,732,300)
Contribution to Integration Joint Board	60,755,000	3,826,300	64,581,300	24,415,424	27,221,204	(2,805,780)	0
Environment	31,710,300	247,700	31,958,000	9,439,601	8,161,423	1,278,178	(361,300)
Environment - Support		0	0	676,320	927,924	(251,604)	(9,600)
Chief Executives Office	764,000	55,800	819,800	(12,328)	669	(12,997)	16,900
Chief Executives Office - Support		0	0	1,180,736	1,160,120	20,616	(92,900)
Business Operations & Partnerships	12,076,300	92,200	12,168,500	3,259,854	3,686,979	(427,125)	(174,000)
Business Ops & Partnership - Support		0	0	4,968,485	5,333,018	(364,533)	276,600
Other Expenditure & Income	3,024,200	0	3,024,200	431,500	274,675	156,825	921,200
Joint Boards	2,352,000		2,352,000	984,000	976,858	7,142	19,800
Contingency - Welfare	200,000	0	200,000	0	0	0	12,300
Health & Social Care Partnership	(56,500)	0	(56,500)	(255,833)	(292,055)	36,222	0
Service Resource Adjustment	0	(308,700)	(308,700)			0	0
Additional RSG Funding		0	0	0	0	0	0
Additional COVID19 Support Grant			0			0	0
Housing Revenue Account	0	0	0	(2,554,196)	(2,817,662)	263,466	(109,000)
<b>TOTAL</b>	<b>275,055,300</b>	<b>4,537,000</b>	<b>279,592,300</b>	<b>99,693,386</b>	<b>100,854,841</b>	<b>(1,161,455)</b>	<b>(1,232,300)</b>

## Summary of Operational Adjustments.

## Capital Charges

Additional RSG HSCP 3,701,000

Additional RSG - Education SNCT 836,000

## Support Adjustments

Devolved School Management 0

4,537,000

Budgetary Control Statement  
Period 05 / 2223 31 August 2022

Period End: 31 August 2022

Period 05 / 2223

Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	175,609,900	708,300	176,318,200	74,120,866	72,837,725	1,283,141	(2,280,100)
Property Costs	19,018,200	(118,500)	18,899,700	9,410,463	8,257,393	1,153,070	(2,297,300)
Transport Costs	5,993,500	77,800	6,071,300	2,645,723	2,914,148	(268,425)	(1,225,300)
Supplies & Services	56,698,400	3,597,600	60,296,000	22,778,363	22,826,421	(48,058)	(1,598,700)
Third Party Payments	60,856,000	(59,200)	60,796,800	23,076,974	22,206,196	870,778	(6,278,800)
Transfer Payments	20,826,300	0	20,826,300	6,121,895	6,359,099	(237,204)	1,228,100
Support Services	14,109,600	(796,500)	13,313,100	37,958	0	37,958	0
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	16,225,000	0	16,225,000	0	0	0	0
Financing Costs	4,289,000		4,289,000			0	(120,000)
<b>TOTAL EXPENDITURE</b>	<b>373,625,900</b>	<b>3,409,500</b>	<b>377,035,400</b>	<b>138,192,242</b>	<b>135,400,982</b>	<b>2,791,260</b>	<b>(12,572,100)</b>
Income	(98,570,600)	1,127,500	(97,443,100)	(38,498,856)	(34,546,141)	(3,952,715)	11,339,800
<b>TOTAL</b>	<b>275,055,300</b>	<b>4,537,000</b>	<b>279,592,300</b>	<b>99,693,386</b>	<b>100,854,841</b>	<b>(1,161,455)</b>	<b>(1,232,300)</b>

Budgetary Control Statement  
Period 05 / 2223 31st August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	119,472,100	312,600	119,784,700	48,164,523	47,026,977	1,137,546	(255,900)
	Property Costs	12,781,300	(118,500)	12,662,800	6,955,420	6,378,344	577,076	(1,823,900)
	Transport Costs	2,160,500	77,800	2,238,300	1,036,770	1,092,617	(55,847)	(312,700)
	Supplies & Services	30,210,400	2,514,500	32,724,900	11,759,637	10,352,143	1,407,494	(128,200)
	Third Party Payments	10,604,200	0	10,604,200	4,948,722	5,082,388	(133,666)	(1,450,800)
	Transfer Payments	1,127,900	0	1,127,900	563,010	668,439	(105,429)	(274,900)
	Support Services	6,070,300	(226,800)	5,843,500	0	0	0	0
	Depcn And Impairment Losses	10,727,600	0	10,727,600	0	0	0	0
<b>Total Expenditure</b>		<b>193,154,300</b>	<b>2,559,600</b>	<b>195,713,900</b>	<b>73,428,082</b>	<b>70,600,908</b>	<b>2,827,174</b>	<b>(4,246,400)</b>
	<b>Income</b>	<b>(28,924,300)</b>	<b>(1,935,900)</b>	<b>(30,860,200)</b>	<b>(16,268,259)</b>	<b>(14,379,220)</b>	<b>(1,889,039)</b>	<b>2,514,100</b>
Education	<b>TOTAL</b>	<b>164,230,000</b>	<b>623,700</b>	<b>164,853,700</b>	<b>57,159,823</b>	<b>56,221,688</b>	<b>938,135</b>	<b>(1,732,300)</b>

Summary of Operational Adjustments:

Recharge Adjustment ICT	(488,800)
ICT Direct Recharge	493,100
Customer First recharge inc ERCLT	10,200
Support Adjustment (64)	(226,800)
SNCT Pay Award - additional funding	836,000

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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623,700

Budgetary Control Statement  
Period 05 / 2223 31st August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	9,413,900	50,700	9,464,600	(2,987,133)	(3,415,026)	427,893	19,900
	Primary Education	53,396,600	339,400	53,736,000	21,375,317	20,796,042	579,275	(848,100)
	Secondary Education	67,163,400	488,000	67,651,400	27,644,475	26,443,919	1,200,556	(720,300)
	Schools Other	4,489,000	(133,300)	4,355,700	2,106,621	1,687,606	419,015	212,600
	Special Education	8,273,300	63,300	8,336,600	3,055,329	3,165,579	(110,250)	(302,300)
	Psychological Service	935,300	8,300	943,600	380,643	456,310	(75,667)	47,600
	Transport (excl Spec Educ)	1,238,000		1,238,000	631,208	704,605	(73,397)	(125,800)
	Bursaries / Emas	0		0		(510)	510	0
	Provision for Clothing	289,700		289,700	186,361	243,150	(56,789)	0
	Administration & Support	8,741,200	(154,900)	8,586,300	1,505,368	1,475,672	29,696	63,900
	School Crossing Patrollers	0		0	(19,702)	47,034	(66,736)	0
	Catering	0		0	(309,765)	(164,289)	(145,476)	240,800
	Cleaning & Janitorial	1,985,700	500	1,986,200	477,223	1,705,325	(1,228,102)	18,500
	Culture & Leisure Services	8,303,900	(38,300)	8,265,600	3,113,878	3,076,271	37,607	(339,100)
Education	<b>TOTAL</b>	<b>164,230,000</b>	<b>623,700</b>	<b>164,853,700</b>	<b>57,159,823</b>	<b>56,221,688</b>	<b>938,135</b>	<b>(1,732,300)</b>

Summary of Operational Adjustments:

Recharge Adjustment ICT	(488,800)
ICT Direct Recharge	493,100
Customer First recharge inc ERCLT	10,200
Support Services Adjustment (64)	(226,800)
SNCT Pay Award - additional funding	836,000

Devolved School Management

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

623,700

Budgetary Control Statement  
 Period 05 / 2223 31st August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	60,755,000	3,826,300	64,581,300	24,415,424	27,221,204	(2,805,780)	0
Contribution to Integration Joint Board	TOTAL	60,755,000	3,826,300	64,581,300	24,415,424	27,221,204	(2,805,780)	0

Summary of operational adjustments

Social Care Investment	3,315,000
SW Capacity Transition	216,200
SW Comm	131,800
SW - Front Door	38,000
Customer First Direct recharge	35,200
ICT Direct Recharge	144,300
Customer First Direct recharge	(54,200)
	<u>3,826,300</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	60,755,000	3,826,300	64,581,300	24,415,424	27,221,204	(2,805,780)	0
Contribution to Integration Joint Board	TOTAL	60,755,000	3,826,300	64,581,300	24,415,424	27,221,204	(2,805,780)	0

Summary of operational adjustments

Social Care Investment	3,315,000
SW Capacity Transition	216,200
SW Comm	131,800
SW - Front Door	38,000
Customer First Direct recharge	35,200
ICT Direct Recharge	144,300
Customer First Direct recharge	(54,200)
	<u>3,826,300</u>

Budgetary Control Statement  
Period 05 / 2223 31st August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	16,711,000	0	16,711,000	6,337,792	6,367,204	(29,412)	(769,200)
	Property Costs	3,838,600	0	3,838,600	1,651,902	1,297,636	354,266	(372,000)
	Transport Costs	3,329,600	0	3,329,600	1,387,334	1,641,892	(254,558)	(812,200)
	Supplies & Services	15,052,400	368,900	15,421,300	5,693,726	5,469,342	224,384	(842,600)
	Third Party Payments	881,500	0	881,500	76,617	437,009	(360,392)	(1,077,200)
	Transfer Payments	716,600	0	716,600	280,392	297,251	(16,859)	(474,500)
	Support Services	2,590,700	(121,200)	2,469,500	37,958	0	37,958	0
	Depcn And Impairment Losses	4,939,900		4,939,900			0	0
<b>Total Expenditure</b>		<b>48,060,300</b>	<b>247,700</b>	<b>48,308,000</b>	<b>15,465,721</b>	<b>15,510,334</b>	<b>(44,613)</b>	<b>(4,347,700)</b>
	Income	(16,350,000)		(16,350,000)	(6,026,120)	(7,348,911)	1,322,791	3,986,400
Environment	<b>TOTAL</b>	<b>31,710,300</b>	<b>247,700</b>	<b>31,958,000</b>	<b>9,439,601</b>	<b>8,161,423</b>	<b>1,278,178</b>	<b>(361,300)</b>
	Summary of Operational Adjustments.							STOP
	Customer First Recharge		28,800					
	ICT Direct Recharge		340,100					
	Support Services Adjustments		(121,200)					
			<u>247,700</u>					

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	1,914,100	321,900	2,236,000	431,919	667,539	(235,620)	(147,100)
	Environment Accommodation	628,900		628,900	1,085,041	818,959	266,082	0
	Planning & Development	1,068,400	(15,800)	1,052,600	323,037	273,422	49,615	(93,700)
	Economic Development Summary	1,149,700	(7,300)	1,142,400	386,945	(22,708)	409,653	29,100
	Roads - Council	12,066,900	(9,500)	12,057,400	4,119,939	3,830,485	289,454	19,500
	Roads Contracting Unit	0	(11,500)	(11,500)	(27,838)	25,571	(53,409)	0
	Parks	792,600	(15,900)	776,700	(327,899)	(530,126)	202,227	64,500
	Cleansing & Recycling	206,300	138,700	345,000	(805,484)	(622,877)	(182,607)	(207,600)
	Waste Management	4,471,900	(233,400)	4,238,500	1,389,567	1,286,179	103,388	(86,800)
	Protective Services	1,139,200	(7,100)	1,132,100	390,753	339,777	50,976	2,300
	Transport	0		0	(73,930)	(125,618)	51,688	0
	Neighbourhood Services Mgmt	5,370,000	40,000	5,410,000	2,070,029	2,076,289	(6,260)	169,500
	Env Strat/ Op Management	196,600	0	196,600	100,525	101,221	(696)	(7,100)
	Non Operational Properties	189,200	0	189,200	68,308	17,734	50,574	60,200
	Other Housing	2,144,500	47,600	2,192,100	167,627	(137,622)	305,249	(156,900)
	Strategy - Bi Team	372,000	0	372,000	141,062	163,198	(22,136)	(7,300)
Environment	<b>TOTAL</b>	<b>31,710,300</b>	<b>247,700</b>	<b>31,958,000</b>	<b>9,439,601</b>	<b>8,161,423</b>	<b>1,278,178</b>	<b>(361,400)</b>
	Summary of Operational Adjustments.							
	Customer First Recharge		28,800					
	ICT Direct Recharge		340,100					
	Support Services Adjustments		(121,200)					
			<u>247,700</u>					

Budgetary Control Statement  
 Period 05 / 2223 31st August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,203,600		2,203,600	835,601	897,818	(62,217)	(157,800)
	Property Costs	0		0		(497)	497	0
	Transport Costs	15,100		15,100	6,291	3,492	2,799	0
	Supplies & Services	254,300	40,200	294,500	76,503	195,776	(119,273)	(70,800)
	Support Services	0		0	0		0	0
	Depcn And Impairment Losses	0		0	0		0	0
<b>Total Expenditure</b>		<b>2,473,000</b>	<b>40,200</b>	<b>2,513,200</b>	<b>918,395</b>	<b>1,096,589</b>	<b>(178,194)</b>	<b>(228,600)</b>
	Income	(1,114,200)		(1,114,200)	(242,075)	(168,665)	(73,410)	219,000
Environment - Support	<b>TOTAL</b>	<b>1,358,800</b>	<b>40,200</b>	<b>1,399,000</b>	<b>676,320</b>	<b>927,924</b>	<b>(251,604)</b>	<b>(9,600)</b>

Summary of Operational Adjustments.

ICT Direct Recharges	41,600
Customer First Recharge	(1,400)
	<u>40,200</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	863,600	(700)	862,900	368,663	334,477	34,186	(4,100)
	Accommodation	0		0	0	0	0	0
	Property & Technical - Strategy	495,200	40,900	536,100	307,657	593,447	(285,790)	(5,500)
Environment - Support	<b>TOTAL</b>	<b>1,358,800</b>	<b>40,200</b>	<b>1,399,000</b>	<b>676,320</b>	<b>927,924</b>	<b>(251,604)</b>	<b>(9,600)</b>

Summary of Operational Adjustments.

ICT Direct Recharges	41,600
Customer First Recharge	(1,400)
	<u>40,200</u>

Budgetary Control Statement  
Period 05 / 2223 31st August 2022

Period End: 31 August 2022

Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	24,600		24,600	9,230	9,153	77	(600)
	Transport Costs	3,000		3,000	1,250	1,043	207	(300)
	Supplies & Services	447,800	55,800	503,600	85,692	90,965	(5,273)	(3,100)
	Support Services	569,000		569,000	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
<b>Total Expenditure</b>		<b>1,044,400</b>	<b>55,800</b>	<b>1,100,200</b>	<b>96,172</b>	<b>101,161</b>	<b>(4,989)</b>	<b>(4,000)</b>
	Income	(280,400)		(280,400)	(108,500)	(100,492)	(8,008)	20,900
Chief Executives Office	<b>TOTAL</b>	<b>764,000</b>	<b>55,800</b>	<b>819,800</b>	<b>(12,328)</b>	<b>669</b>	<b>(12,997)</b>	<b>16,900</b>

Summary of Operational Adjustments.

ICT Direct Recharge	12,400
Customer First Direct Recharge	43,400
	<u>55,800</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	224,000		224,000	81,190	81,190	0	15,000
	Corporate Management	554,000		554,000	0	0	0	0
	Licensing	(17,000)	55,800	38,800	(61,060)	(60,686)	(374)	2,000
	Licensing Board	3,000		3,000	(32,458)	(19,835)	(12,623)	(100)
Chief Executives Office	<b>TOTAL</b>	<b>764,000</b>	<b>55,800</b>	<b>819,800</b>	<b>(12,328)</b>	<b>669</b>	<b>(12,997)</b>	<b>16,900</b>

Summary of Operational Adjustments.

ICT Direct Recharge	12,400
Customer First Direct Recharge	43,400
	<u>55,800</u>



Budgetary Control Statement  
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Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,149,800	(70,600)	3,079,200	1,168,253	1,140,019	28,234	(21,500)
	Property Costs	0		0	0	0	0	
	Transport Costs	0		0	0	0	0	
	Supplies & Services	220,200	107,800	328,000	58,691	44,534	14,157	(41,500)
	Third Party Payments	77,700	0	77,700	0	0	0	(900)
	Transfer Payments	0		0	0	0	0	
	Support Services	0		0	0	0	0	
<b>Total Expenditure</b>		<b>3,447,700</b>	<b>37,200</b>	<b>3,484,900</b>	<b>1,226,944</b>	<b>1,184,553</b>	<b>42,391</b>	<b>(63,900)</b>
	Income	(467,700)		(467,700)	(46,208)	(24,433)	(21,775)	(29,000)
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,980,000</b>	<b>37,200</b>	<b>3,017,200</b>	<b>1,180,736</b>	<b>1,160,120</b>	<b>20,616</b>	<b>(92,900)</b>

Summary of Operational Adjustments.

ICT Direct Recharge	106,700
Customer First Direct Recharge	1,100
Transfer from Accountancy to BOP	(70,600)
	<u>37,200</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	443,600	700	444,300	161,742	165,473	(3,731)	(15,200)
	Accountancy & Directorate	1,462,500	27,500	1,490,000	579,725	586,207	(6,482)	(61,300)
	Legal Services	476,900	8,900	485,800	190,757	209,772	(19,015)	(12,900)
	Purchasing & Procurement	311,500	(600)	310,900	143,141	118,193	24,948	(3,500)
	Internal Audit	285,500	700	286,200	105,371	80,475	24,896	0
Chief Executives Office - Support	<b>TOTAL</b>	<b>2,980,000</b>	<b>37,200</b>	<b>3,017,200</b>	<b>1,180,736</b>	<b>1,160,120</b>	<b>20,616</b>	<b>(92,900)</b>

Summary of Operational Adjustments.

Transfer from Accountancy to BOP	(70,600)
ICT & CF Direct Recharge to Accountancy	98,100
ICT & CF Direct Recharges	9,700
	<u>37,200</u>

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Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,271,900		6,271,900	2,374,352	2,531,076	(156,724)	(449,600)
	Property Costs	64,400		64,400	26,692	39,626	(12,934)	(27,100)
	Transport Costs	71,700		71,700	28,242	17,250	10,992	7,300
	Supplies & Services	2,704,300	426,600	3,130,900	522,570	522,956	(386)	(337,400)
	Third Party Payments	311,300		311,300	149,042	122,496	26,546	(181,700)
	Transfer Payments	18,611,600		18,611,600	5,235,017	5,353,334	(118,317)	1,997,500
	Support Services	1,401,900	(87,500)	1,314,400	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
<b>Total Expenditure</b>		<b>29,437,100</b>	<b>339,100</b>	<b>29,776,200</b>	<b>8,335,915</b>	<b>8,586,738</b>	<b>(250,823)</b>	<b>1,009,000</b>
	Income	(17,360,800)	(246,900)	(17,607,700)	(5,076,061)	(4,899,759)	(176,302)	(1,183,000)
Business Operations & Partnerships	<b>TOTAL</b>	<b>12,076,300</b>	<b>92,200</b>	<b>12,168,500</b>	<b>3,259,854</b>	<b>3,686,979</b>	<b>(427,125)</b>	<b>(174,000)</b>

Summary of Operational Adjustments	
Administration Recharge Adjustments	4,300
ICT Direct Recharge	361,400
Customer First Direct Recharge	60,900
Support Services Adjustment	(87,500)
Direct Recharge Income	<u>(246,900)</u>
	<u>92,200</u>

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Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	978,100	(7,900)	970,200	292,337	286,643	5,694	37,700
	Community Planning	360,300	(4,300)	356,000	95,637	56,068	39,569	108,400
	Community Safety	1,209,100	(6,500)	1,202,600	445,256	594,795	(149,539)	(154,700)
	Registrars & Customer First	403,500	(7,300)	396,200	423,545	399,896	23,649	(5,000)
	Grants	145,000	0	145,000	136,317	135,276	1,041	0
	Auchenback Resource Centre	30,700	0	30,700	12,792	15,719	(2,927)	0
	Strategic Insight & Comm.Mgmt.	6,700	0	6,700	37,557	133,448	(95,891)	(1,800)
	Members Expenses	551,800		551,800	226,659	209,517	17,142	24,300
	MART	960,900	(1,100)	959,800	304,113	294,412	9,701	2,000
	Directorate	0	100	100	114,946	68,446	46,500	38,500
	Business Support Team	0	0	0	227,560	280,926	(53,366)	(10,500)
	Housing Benefits	764,600	(3,700)	760,900	177,281	480,597	(303,316)	(143,800)
	Revenues - Benefits	793,900	18,000	811,900	247,566	209,651	37,915	(18,400)
	Council Tax/Ndr	4,687,300	97,300	4,784,600	189,546	278,454	(88,908)	(23,200)
	Cost Of Elections	228,600	(1,100)	227,500	104,691	15,169	89,522	(900)
	Democratic Representation & Management	955,800	8,700	964,500	224,051	227,962	(3,911)	(26,600)
Business Operations & Partnerships	TOTAL	12,076,300	92,200	12,168,500	3,259,854	3,686,979	(427,125)	(174,000)
	Summary of Operational Adjustments							
	Administration Recharge Adjustments		4,300					
	ICT Direct Recharge		361,400					
	Customer First Direct Recharge		60,900					
	Support Services Adjustment		(87,500)					
	Direct Recharge Income		<u>(246,900)</u>					
			<u>92,200</u>					

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Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	6,533,600	331,700	6,865,300	2,488,442	2,573,619	(85,177)	(368,200)
	Property Costs	3,500	0	3,500	2,042	288	1,754	2,500
	Transport Costs	17,400	0	17,400	7,209	2,480	4,729	5,200
	Supplies & Services	4,999,700	268,700	5,268,400	2,461,417	2,759,609	(298,192)	259,700
	Third Party Payments	26,000		26,000	26,000	2,766	23,234	0
	Support Services	0		0			0	0
	Depcn And Impairment Losses	0		0			0	0
<b>Total Expenditure</b>		<b>11,580,200</b>	<b>600,400</b>	<b>12,180,600</b>	<b>4,985,110</b>	<b>5,338,762</b>	<b>(353,652)</b>	<b>(100,800)</b>
	Income	(1,808,800)	(1,513,300)	(3,322,100)	(16,625)	(5,744)	(10,881)	377,400
Business Ops & Partnerships - Support	<b>TOTAL</b>	<b>9,771,400</b>	<b>(912,900)</b>	<b>8,858,500</b>	<b>4,968,485</b>	<b>5,333,018</b>	<b>(364,533)</b>	<b>276,600</b>

Summary of Operational Adjustments.

Business Systems processes & Cust Experience	261,100
Transfer in from Accountancy	70,600
Admin Recharge	16,100
Customer First Direct Recharge	11,000
ICT Direct recharge to services	241,600
ICT Direct recharge (1190)	(1,252,200)
Reduction Income recovered from Capx (core)	320,700
Modernisation & Reserve Funding	(581,800)
	<u>(912,900)</u>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	591,300	27,200	618,500	147,022	157,892	(10,870)	20,000
	Digital services	5,557,100	(1,252,400)	4,304,700	3,275,012	3,559,042	(284,030)	275,900
	Strategy - Support	345,700	12,100	357,800	122,384	94,264	28,120	(11,500)
	Communications	448,600	(26,700)	421,900	171,734	170,788	946	22,000
	Printing	159,000	0	159,000	66,167	50,431	15,736	10,600
	Human Resources & Payroll	1,942,200	185,300	2,127,500	734,555	789,736	(55,181)	(14,100)
	Customer Services	60,100	0	60,100	20,629	41,776	(21,147)	(2,400)
	Core Corporate	0	99,700	99,700	192,494	178,830	13,664	0
	Insight	233,800	39,000	272,800	84,668	119,273	(34,605)	(7,900)
	Project Management Office	433,600	2,900	436,500	153,820	170,986	(17,166)	(16,000)
Business Ops & Partnerships - Support	<b>TOTAL</b>	<b>9,771,400</b>	<b>(912,900)</b>	<b>8,858,500</b>	<b>4,968,485</b>	<b>5,333,018</b>	<b>(364,533)</b>	<b>276,600</b>

Summary of Operational Adjustments.

Staff Costs	331,700
Admin recharge	16,100
Customer First Recharge	11,000
ICT Recharge to Services	241,600
ICT Direct Recharge Income	(1,252,200)
Reduction Costs funded from Capx	320,700
Reserve Release Net	(581,800)
	<u>(912,900)</u>

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Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,937,200		2,937,200	431,500	304,731	126,769	891,200
	Support Services	87,000		87,000		0	0	
Total Expenditure		3,024,200		3,024,200	431,500	304,731	126,769	891,200
	Income	0	0	0	0	(30,056)	30,056	30,000
Other Expenditure & Income	TOTAL	3,024,200	0	3,024,200	431,500	274,675	156,825	921,200

Summary of Operational Adjustments:  
 Resource Transfer BOP (Members)

0

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	3,024,200		3,024,200	431,500	304,731	126,769	891,200
	Income	0	0	0		(30,056)	30,056	30,000
Other Expenditure & Income	TOTAL	3,024,200	0	3,024,200	431,500	274,675	156,825	921,200

Summary of Operational Adjustments:  
 Resource Transfer BOP (Members)

0

Budgetary Control Statement  
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Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000	0	2,352,000	984,000	976,858	7,142	19,800
	Support Services	0		0	0	0	0	0
<b>Total Expenditure</b>		<b>2,352,000</b>		<b>2,352,000</b>	<b>984,000</b>	<b>976,858</b>	<b>7,142</b>	<b>19,800</b>
Joint Boards	<b>TOTAL</b>	<b>2,352,000</b>	<b>0</b>	<b>2,352,000</b>	<b>984,000</b>	<b>976,858</b>	<b>7,142</b>	<b>19,800</b>

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTe (incl Concess Fares)	1,766,000		1,766,000	883,000	875,858	7,142	14,220
	Renfrewshire Valuation J/Brd	586,000	0	586,000	101,000	101,000	0	5,580
	Support Services			0			0	
Joint Boards	<b>TOTAL</b>	<b>2,352,000</b>	<b>0</b>	<b>2,352,000</b>	<b>984,000</b>	<b>976,858</b>	<b>7,142</b>	<b>19,800</b>

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Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	12,300
Total Expenditure		200,000		200,000	0	0	0	12,300
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	12,300

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	12,300
Contingency - Welfare	TOTAL	200,000	0	200,000	0	0	0	12,300

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Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	28,211,000	395,700	28,606,700	10,873,529	10,447,063	426,466	(327,000)
	Property Costs	826,500		826,500	393,747	179,272	214,475	(65,000)
	Transport Costs	277,100		277,100	115,459	102,398	13,061	(117,000)
	Supplies & Services	2,343,800	179,500	2,523,300	707,961	2,347,352	(1,639,391)	(1,277,000)
	Third Party Payments	46,707,000	(59,200)	46,647,800	16,892,593	15,584,679	1,307,914	(3,588,000)
	Transfer Payments	39,600		39,600	16,517	27,565	(11,048)	(20,000)
	Support Services	2,474,700		2,474,700			0	0
	Depcn And Impairment Losses	557,500		557,500	0	0	0	0
<b>Total Expenditure</b>		<b>81,437,200</b>	<b>516,000</b>	<b>81,953,200</b>	<b>28,999,806</b>	<b>28,688,329</b>	<b>311,477</b>	<b>(5,394,000)</b>
	Income	(14,866,000)	2,803,100	(12,062,900)	(4,840,215)	(1,759,180)	(3,081,035)	4,735,000
Core funding from	Integration Joint Board	(66,627,700)	(3,319,100)	(69,946,800)	(24,415,424)	(27,221,204)	2,805,780	659,000
Health & Social Care Partnership	TOTAL	(56,500)	0	(56,500)	(255,833)	(292,055)	36,222	0

Summary of operational adjustments

Social Care Investment	3,315,000
SW Capacity Transition	216,200
SW Comm	131,800
SW - Front Door	38,000
Offset Additional Core Funding from IJB	(3,701,000)
ICT Direct Recharge	144,300
Customer First Direct recharge	(19,000)
Offset Additional Core Funding from IJB	(125,300)
	<u>0</u>



Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,273,100		10,273,100	3,666,732	3,641,532	25,200	(127,000)
	Adult Health - Intensive Services	15,030,800		15,030,800	5,373,952	6,811,682	(1,437,730)	(602,000)
	Adult Health-Localities Services	0		0			0	
	Older People	18,454,600	59,900	18,514,500	7,208,647	6,789,418	419,229	430,000
	Physical Disability	6,276,300	(268,300)	6,008,000	2,199,734	2,336,173	(136,439)	97,000
	Learning Disability	13,163,200	216,200	13,379,400	3,567,323	4,636,585	(1,069,262)	(177,000)
	Recovery Services-Mental Health	2,194,700		2,194,700	487,931	1,030,437	(542,506)	(384,000)
	Criminal Justice	29,400		29,400	(52,461)	27,760	(80,221)	25,000
	Finance & Resources	1,149,100	3,311,300	4,460,400	1,707,733	1,655,562	52,171	79,000
		66,571,200	3,319,100	69,890,300	24,159,591	26,929,149	(2,769,558)	(659,000)
	Core Funding from Integration Joint Board	(66,627,700)	(3,319,100)	(69,946,800)	(24,415,424)	(27,221,204)	2,805,780	659,000
Health & Social Care Partnership	TOTAL	(56,500)	0	(56,500)	(255,833)	(292,055)	36,222	0

Summary of operational adjustments

Social Care Investment	3,315,000
SW Capacity Transition	216,200
SW Comm	131,800
SW - Front Door	38,000
Offset Additional Core Funding from IJB	(3,701,000)
Customer First Direct recharge	(19,000)
ICT Direct Recharge	144,300
Offset Additional Core Funding from IJB	(125,300)

0

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Period 05 / 2223

Department	Subjective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,919,300		4,919,300	1,869,144	1,844,796	24,348	69,700
	Property Costs	1,507,400		1,507,400	380,660	362,724	17,936	(11,800)
	Transport Costs	151,600		151,600	63,168	52,976	10,192	4,400
	Supplies & Services	2,802,500	52,300	2,854,800	980,666	739,013	241,653	(61,300)
	Third Party Payments	0		0			0	0
	Transfer Payments	330,600		330,600	26,959	12,510	14,449	0
	Support Services	916,000	(52,300)	863,700	0	0	0	0
	Depcn And Impairment Losses	4,289,000		4,289,000	0	0	0	(120,000)
<b>Total Expenditure</b>		<b>14,916,400</b>		<b>14,916,400</b>	<b>3,320,597</b>	<b>3,012,019</b>	<b>308,578</b>	<b>(119,000)</b>
	Income	(14,916,400)	0	(14,916,400)	(5,874,793)	(5,829,681)	(45,112)	10,000
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,554,196)</b>	<b>(2,817,662)</b>	<b>263,466</b>	<b>(109,000)</b>

Summary of operational adjustments	
Reduction in Support Charges	(52,300)
Customer First Recharge	52,300
	<u>0</u>

Department	Objective Name	Approved Budget Per 03	Operational Adjustments	Revised Estimate Per 05	Budget Estimate to Date - Per 05	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Construction	3,533,000	(26,900)	3,506,100	1,193,128	977,919	215,209	173,600
	Hra - Client	(3,533,000)	26,900	(3,506,100)	(3,747,324)	(3,795,581)	48,257	(282,600)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,554,196)</b>	<b>(2,817,662)</b>	<b>263,466</b>	<b>(109,000)</b>

Summary of operational adjustments	
Reduction in Support Charges	(52,300)
Customer First Recharge	52,300
	<u>0</u>