

EAST RENFREWSHIRE COUNCILCABINET13 April 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 10, based on the financial position as at 31 January, 2023 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 £2.624m (including an increase in Council Tax income of £0.150m) together with the HRA operational overspend of £0.133m.
  - 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

**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 10 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)	20,667
Accountancy adjustments for Ring Fenced Revenue Grants (Note 3)	(9,950)
Restated net expenditure	<u>276,932</u>
Additional General Revenue Grant (Note 4)	12,847
	<u><u>289,779</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 (2021/22)	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 £1,340,500 has been added to reflect capital charging policies. This sum does not require to be funded.

## BUDGET PERFORMANCE

5. As at 31 January 2023, the actual position against the phased budget shows a total net underspend of £1.627m.
6. The forecasted outturn table below shows an overall favourable variance of £2.341m. This comprises of an adverse variance of £0.133m for the HRA and a favourable variance of £2.474m for the General Fund. Taking into account the additional council tax income of £0.150m, generated from the higher than expected number of new properties, the overall favourable variance on the general fund increases to £2.624M.
7. It is anticipated that the forecast pandemic pressures of £6.608m will be covered by utilising COVID grant resources previously awarded to the Council.
8. The projected operational outturn includes the impact of 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 together with the previously proposed 5% pay award for teaching staff and the additional income provided by the Scottish Government to partly fund these pay awards. The additional 2% pay award subsequently agreed with teaching staff will be fully funded by the Scottish Government and will not affect the overall projected outturn.
9. 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 improving the forecasted outturn position.

The estimated increase in Council Tax income of £150,000 reflects a higher than expected number of 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 January.

<b>Department</b>	<b>Period 10 Position £'000</b>
Education	<b>6,309</b>
Contribution (to) IJB	<b>(1,913)</b>
Environment (Incl. O/Housing)	<b>(1,147)</b>
Environment – Support	<b>(700)</b>
Business Operations & Partnerships	<b>(1,061)</b>
Business Operations & P'ships - Support	<b>(542)</b>
Chief Executive's Office	<b>(33)</b>
Chief Executive's Office - Support	<b>132</b>
Other Expenditure & Income	<b>236</b>
Joint Boards	<b>20</b>
Corporate Contingency	<b>0</b>

## 10

HSCP	108
Housing Revenue Account	218
<b>Total £ Variance</b>	<b>1,627</b>
Total Budgeted Expenditure	216,501
<b>% Variance</b>	<b>0.75%</b>

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

Department	Forecasted Outturn				
	Period 03 £'000	Period 05 £'000	Period 07 £'000	Period 09 £'000	Period 10 £'000
Education	(1,984)	(1,732)	(1,418)	84	1,203
Contribution (to) IJB	0	0	0	0	0
Environment (Incl. O/Housing)	(184)	(361)	(304)	(260)	(224)
Environment – Support	5	(10)	79	63	97
Business Operations & Partnerships	(56)	(174)	(345)	(352)	(244)
Business Operations & P'ships - Support	(91)	277	246	257	139
Chief Executive's Office	17	17	111	86	95
Chief Executive's Office - Support	(59)	(93)	(93)	(59)	(51)
Other Expenditure & Income	931	921	1,233	1,369	1,369
Joint Boards	20	20	20	20	20
Corporate Contingency	12	12	82	82	70
HSCP	0	0	0	0	0
Housing Revenue Account	(109)	(109)	(109)	(123)	(133)
<b>Total £ Variance</b>	<b>(1,498)</b>	<b>(1,232)</b>	<b>(498)</b>	<b>1,167</b>	<b>2,341</b>
Total Budgeted Expenditure	275,055	279,592	280,084	288,989	289,779
<b>% Variance</b>	<b>(0.54%)</b>	<b>(0.44%)</b>	<b>(0.18%)</b>	<b>0.40%</b>	<b>0.81%</b>

Notable variances are as follows:-

**i) Education**

The current position at period 10 is an underspend of £6,309k and is mainly due to a combination of timing (due to the pay award settlement for teaching staff) and real variances (including reductions in payroll costs due to industrial action) within Payroll costs and a real variance in food provision costs which are partly offset by real variances within Utilities, PFI/PPP/Hub contracts and Transport contracts. The year end forecast indicates an underspend of £1,203k as a result of reduced payroll costs mainly due to recent industrial action by teaching staff and an underspend in relation to the Catering Service, both of which help to mitigate the inflationary pressures experienced by the department this year. These underspends offset the increased costs within Utilities, PFI/PPP/HUB contracts and Transport contracts due to inflationary pressures. Due to the timing of this report the forecast does not incorporate the latest information on the recently agreed teachers' pay award (see paragraph 5 above). Costs of £1,446k 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 10 is an overspend of £1,913k 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 10 is an overspend of £1,147k 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. There are further offsetting variances in Neighbourhood Services given the high levels of vacancies being experienced and income timing variances. In Transport, inflationary pressures, particularly with regards to fuel costs, are causing real overspends. The year-end forecast indicates an overspend of £224k, this includes the impact of the 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. The spending pressures will be partially offset with over-recoveries in operational income and external grants. Costs of £3,100k, which are a result of covid, will be met from Covid grant reserve and do not affect the net forecast position.

**iv) Environment – Support**

The current position at period 10 is an overspend of £700k. In the main this is due to timing variances arising from delayed processing of both staff and contractor cost recharges to capital. The year-end forecast indicates an underspend of £97k. Whilst this includes the impact of the 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 10 is an overspend of £1,061k 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.

The year end forecast indicates an overspend of £244k 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 £1,703k 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 10 is an overspend of £542k and is mainly due to timing variances arising from payments on ICT contracts and an overspend on 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 £139k which is mainly due to ICT contract savings, off-set by an increased renewal cost for the HR/Payroll system and other offsetting payroll variances across several divisions. Costs of £256k which are a result of Covid, will be met from the Covid grant reserve and do not affect the forecast.

## vii) **Chief Executive's Office**

The current position at period 10 is an underspend of £99k and is due to staff vacancies within Internal Audit partly offset by lower Licensing income. The year end forecast indicates an underspend of £44k 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 10 is an underspend of £236k 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 finalisation of the year-end accounts, 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 £223k, largely related to adult intensive services and mental health recovery services, will be met from the IJB reserves. Additional Covid related costs estimated at £3,100k will be met from the IJB covid grant reserve.

x) HRA

The current position at period 10 is an underspend of £218k and is mainly due to timing including variances arising from delayed receipt of subcontractors invoices. The year-end forecast indicates an overspend of £133k and includes the impact of the pay award. In addition, an overspend on utility costs and subcontractor costs is projected given the current inflationary pressures being experienced. These overspends are partially offset by additional rental income being received from additional new build stock acquired. The estimated drawdown from the HRA reserve during the year is £366k, being the original drawdown approved as part of the rent setting process for 2022/23 of £233k together with the forecasted overspend of £133k.

- 10. The Council's projected revenue out-turn position is reported as a net underspend of £2.624m, and assumes that £6.608m 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.

RECOMMENDATIONS

- 11. 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 £2.624m (including an increase in Council Tax income of £0.150m) together with the HRA operational overspend of £0.133m.
- 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

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Report date 28th March 2023

BACKGROUND PAPERS

The report refers to the attached budgetary monitoring statements.

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**BUDGET MONITORING REPORTS**  
**PERIOD 10**  
**as at 31 January 2023**

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# 19 EDUCATION

## PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 2023 - £1,202,500 UNDERSPEND

### **Pre Five Education (£100,800 underspend)**

The underspend arises as a result of a forecast underspend in centrally based staff costs (£102k), reduced payroll costs as a result of recent industrial action by teaching staff (£36k), non domestic rates (£10k) and an underspend in devolved school management budgets (£26k). This underspend is partially offset by a forecast overspend on insurance excess costs (£14k) and also utility costs (£64k) as a result of inflation.

### **Primary Education (£100,100 overspend)**

The overspend relates to a number of variances including a forecast overspend on utility costs (£504k) and PFI/PPP contract costs (£131k) due to higher than budgeted inflationary uplifts. An overspend is also forecast on insurance costs (£38k), uplift of waste costs (£41k), on school meals (£72k) and in relation to the write-off of school meals debt (£37k). This overspend is partially offset by an underspend in centrally managed staffing budgets (£51k), reduced payroll costs as a result of recent industrial action by teaching staff (£659k).

### **Secondary Education (£317,300 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 (£678k), and devolved school management budgets (£33k). 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 (£272k). Similar to the Primary sector, overspends are projected in relation to utility costs (£325k), insurance costs (£57k), uplift of waste (£11k) and higher than budgeted costs in relation to PFI/PPP/HUB contracts (£379k).

### **Special Education (£226,800 overspend)**

An overspend is forecast in relation to detriment costs associated with the delivery of approved savings (£67k), insurance costs (£11k), utility costs (£9k), transport costs (£185k) and specialist equipment costs (£55k). This overspend is partially offset by reduced payroll costs as a result of recent industrial action by teaching staff (£76k) and in payments to other agencies (£19k).

### **Schools Other (£220,000 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 (£105k). 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 of 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 (£21k). An under-recovery is forecast in relation to privilege travel income based on year to date and prior year experience (£24k).

### **Facilities Management (£1,136,300 underspend)**

An underspend is forecast in relation to reduced net expenditure on the Catering service (£996k) due to additional staff turnover achieved and an underspend in food provisions costs and other supplies and services. In addition an underspend is forecast in relation to the cleaning and janitorial service mainly as a result of additional staff turnover (£140k).

### **Culture and Leisure Services (£320,900 overspend)**

The overspend relates mainly to a forecast overspend on utility costs (£288k) 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 (£12k). This is partially offset by an agreed reduction in the service fee (£61k).

### **Other Services (£152,800 underspend)**

The underspend relates to additional staff turnover forecast to be achieved within the quality improvement, administration, adult learning and psychological services teams and also the impact of recent industrial action (£180k) and an underspend in recruitment advertising (£30k). This is partially offset by an overspend in legal expenses (£23k), clothing grants (£7k) and a higher than budgeted direct accommodation recharge due to increased utility costs (£25k).

**Summary:** Period 10 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 £1,202,500. The forecast incorporates the estimated impact of the recently agreed local government pay award and the 5% pay award previously offered to teaching staff and recent associated industrial action. As outlined in paragraph 5 of the main report the additional 2% pay award agreed with teaching staff will be fully funded by the Scottish Government and not affect the overall projected outturn. 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 £1,446k during this financial year which will be met from the Covid grant reserve.

Overall the main variances forecast at period 10 can be summarised as underspends in staffing (£2,071k) which includes reduced payroll costs as a result of recent industrial action by teaching staff, devolved school management budgets (£60k), and the catering service (including school meals) (£1,200k). This position is offset by overspends in relation to the increased costs of utilities (£1,190k), insurance (£68k), uplift of waste (£52k) and PFI/PPP/HUB contracts (£510k) as a result of higher than budgeted inflation and increased transport costs (£262k).

The main movements from the previous forecast are a reduction in payroll costs mainly as a result of recent industrial action by teaching staff (£613k) and an increase in the projected underspend in relation to the catering service (£541k) together with a reduction in the overspend forecast in relation to utilities (£127k). This is partially offset by a reduction in the projected underspend in devolved school management budgets (£189k).

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**CONTRIBUTION TO INTEGRATION JOINT BOARD**

**PROBABLE OUTTURN FORECAST AS AT 31st JANUARY 2023 – 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 31st JANUARY 2023 - £224,000 OVERSPEND****Directorate & Management - incl. Environment Strategy/Operational Management (£4,800 Overspend)**

Whilst payroll costs are projected to overspend (£135k), contributions from Spend to Save / Modernisation Funds (£85k) and external grant income (£65k) will offset this. Electricity costs associated with electric vehicle charging points are projected to overspend (£20k).

**Properties (Environment & Non-Operational) (£68,700 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 (£35k).

**Planning and Building Control – incl. Strategy BI Team (£83,900 Overspend)**

Whilst payroll costs are projected to overspend (£35k), a contribution from the Modernisation Fund (£30k) will partially offset this. Fee income is projected to under-recover (£70k) given reduced demand amidst the current economic climate. Small overspends across Supplies & Services are also projected (£10k).

**Economic Development (£8,600 Underspend)**

Additional grant income (£2.1m) 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. Income from Property Rentals is expected to over-recover (£20k). Property costs are likely to overspend (£10k) due to inflationary pressures. 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 (£82,300 Overspend)**

Additional grant income (£570k) 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 the 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 this. Expenditure of £407k relating to pedestrian and cycle improvement works, including the A77 strategic cycle route, is included in the period 10 total and is fully covered by grant income provided by Strathclyde Partnership for Transport.

**Neighbourhood Services (£154,900 Underspend)**

An underspend in payroll costs is projected (£180k) 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 will be utilised to offset this spend.

**Parks (£16,400 Underspend)**

Grounds maintenance charges are expected to over-recover (£70k). Utilities expenditure (£25k) and Transport costs (£30k) are projected to overspend given inflationary pressures.

**Cleansing (£18,200 Overspend)**

Net operational income is projected to under-recover (£15k). Covid grant monies are available this year to offset the projected overspend in Transport costs (£200k).

**Waste Management (£76,600 Overspend)**

Contract inflation is likely to result in small overspends in relation to Waste Collection and Disposal (£60k), although contract rates are subject to change. A drop in the sale of recyclables market is likely to result in an under-recovery (£20k) of income.

**Protective Services (£3,000 Overspend)**

Whilst payroll costs are projected to overspend (£62k), this will be largely offset by both additional grant monies and internal recharge income (£60k).

**Other Housing (£203,800 Overspend)**

An overspend on temporary accommodation is projected (£300k) as the Council continue to refurbish properties and voids for short term stays. Additional Homeless Persons Units being used will result in additional income (£140k). An overspend is projected in Security costs (£20k) due to additional security coverage being required. Overspends in Payroll costs (£190k) and Payments to Other Bodies (£300k) in relation to the resettlement of Ukrainian and Syrian families will be offset with additional grant income. 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 (£255k), 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 £3,100k of covid related spend or lost income will be met from the Covid grant reserve.

**ENVIRONMENT – PROPERTY AND TECHNICAL SERVICES****PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> JANUARY 2023 - £97,400 UNDERSPEND****Property & Technical - Operations (£65,600 Underspend)**

Whilst payroll costs are projected to underspend (£180k), this will be partially offset by a corresponding under-recovery in costs recharged to capital (£110k).

**Property & Technical – Strategy (£31,800 Underspend)**

The projected overspend in agency staff and consultancy spend (£325k) will be offset by increased recharges to capital (£325k). An underspend in payroll costs (£28k) is also projected.

**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 met from the Covid grant reserve.



## BUSINESS OPERATIONS & PARTNERSHIPS

**Probable Outturn Forecast as at 31<sup>st</sup> January 2023 - £243,800 Overspend**

### **Communities and Community Planning (£156,200 Underspend)**

The underspend is mainly due to a combination of vacancies within these services and property repair costs.

### **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 (£255,500 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 (£45,800 Underspend)**

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

### **Customer First (Non Support) (£5,300 Underspend)**

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

### **Directorate, Strategic Insight & Partnerships Management (£66,600 Underspend)**

The variance is mainly due to slippage in filling posts.

### **Members Expenses, Grants, Elections and Democratic Representation & Management (£8,700 Underspend)**

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

### **Democratic Services (Non Support) (£11,200 Underspend)**

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

### **Housing Benefits & Revenues Benefits, Business Support Team and Revenues Admin (£372,800 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 and an overspend on staff costs £50k. The direct recharge for accommodation is expected to be higher due to higher energy bills £15k .

### **Council Tax/Non Domestic Rates (£90,700 Underspend)**

The underspend is mainly due to an over-recovery on statutory additions of £84k, admin funding received of £40k for cost of living offset by increased costs for employing temporary staff for absence cover within the teams of £29k.

**Summary:** Period 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £1,703k of covid related spend will be met from the covid grant reserve. The operational overspend of £243,800 is mainly due to increased Housing Benefit spend, 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> January 2023 - £139,400 Underspend****Revenues General (£53,900 Underspend)**

The underspend is mainly due to vacancies within the service.

**Strategy – Support and Insight (£19,200 Overspend)**

The overspend is mainly due to lack of turnover and 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 (£336,100 Underspend)**

The underspend is mainly due to a combination of contract savings of £386k and vacancies within the service set against a shortfall of £24k in the pay award and an increase in the direct recharge for accommodation as a result of higher energy costs.

**Customer First Reception (£3,400 Overspend)**

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

**Communications & Printing (£33,800 Underspend)**

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

**Human Resources & Payroll (£239,600 Overspend)**

The overspend is mainly due to an unbudgeted cost of £200k for the renewal of the iTrent contract, 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 10 figures have been prepared on a probable outturn basis and therefore reflect full year costs. The projections include an assumption that £256k of covid related spend will be met from the covid reserve. The operational underspend of £139,400 is mainly due to a combination of ICT contract savings offset by increased contract renewal cost for the HR/Payroll system. 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> JANUARY 2023 - £95,300 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. In addition, the External Audit Fee is projected to be below budget (£3.9k) due to a rebate from Audit Scotland.

Partly offsetting these favourable variances are projected overspends in Civic Licensing (£25.5k) due to lower taxi licensing income and a projected overspend in the Licensing Board (£13.1k) due to lower liquor licence income.

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected underspend at Period 10 of £95,300 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> JANUARY 2023 - £50,900 OVERSPEND**

The projected overspend of £50,900 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 (£31k) than what was allowed for in the budget. There is a projected overspend in the Chief Executive's Office (£13k) also due to less staff turnover. Supplies & Services in the Chief Executive's Office are projected to overspend (£3k) due to additional administrative costs. Legal Services Income is projected to under-recover (£22k) 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 (£21k) and Legal Services (£25k) due to staff vacancies. In addition, Supplies and Services in Accountancy (15.4k) are projected to underspend based upon last year's outturn and current levels of expenditure to date.

**Summary:**

Period 10 figures have been prepared on a probable outturn basis and therefore reflect projected full year costs. The projected overspend at Period 10 of £50,900 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> JANUARY 2023 - £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 finalisation of the year-end accounts, 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 10 figures are prepared on a probable outturn basis and reflect projected full year costs.

**HEALTH & SOCIAL CARE PARTNERSHIP**  
**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> JANUARY 2023 – Nil Variance**

**Children & Families & Public Protection (£101,000 Underspend)**

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 offset by staff turnover, income and use of reserves (£101k). The overall position is net of support from our Covid-19 reserve. Since last reported our position has improved mainly from transferring costs from a very complex care package to our Children and Adolescent Mental Health Services reserve in line with appropriate guidance.

**Adult – Intensive Services (£581,000 Overspend)**

The most significant cost pressure remains within Care at Home (both purchased and the in-house service) of (£380k), payroll and utility costs at Bonnyton House (£261k), with the telecare responders service projected to overspend (£279k); 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 (£325k).

The pressures within the Care at Home service are significant, especially through the winter period and we have utilised every available reserve and identified offsetting underspends within the service. The service is working to contain future costs.

**Adult – Localities Services (£542,000 Underspend)**

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

1. Older People – (£599k 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 £1.7m. This is offset by an overspend in directly purchased community based care and direct payments of £1.1m.
2. Physical & Sensory Disability – (£33k underspend) whilst the service costs match budget, current care commitments are £14k overspent, and equipment and adaptations are £66k overspent, with staff turnover £120k 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 – (£90k overspend) the projected overspend is due to care commitments (£496k) 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 (£416k).

**Recovery Services – Mental Health & Addictions (£255,000 Overspend)**

Current care commitments are causing some pressure within Mental Health services (£263k) in line with post pandemic demand in this area, we expect this pressure to continue into 2023/24.

**Finance & Resources (£30,000 overspend)**

Overspends within payroll are partially offset by additional grant income, or income from reserves.

**Contribution from IJB (£223,000 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 £223k, 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 £2.4m 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.

**29**  
**HOUSING REVENUE ACCOUNT**

**PROBABLE OUTTURN FORECAST AS AT 31<sup>st</sup> JANUARY - £ 133,400 OVERSPEND**

**Housing Revenue Account (£37,700 Overspend)**

There are projected overspends in payroll costs due to agency staff covering ongoing vacancies and the impact of the pay award (£105k). Sheltered housing energy costs are forecasted to increase (£39k) and the increased direct accommodation recharge (£29k) is also a result of increased energy costs. Underspends are projected in relation to both the Gas Maintenance Contract (£75k) and costs associated with Balgraystone Road (£65k) being reclassified as capital expenditure. Increased rental income from new build properties (£300k) is projected. Additional grant income from the Local Authority Covid Economic Recovery Fund has been included in projections (£127k). The use of reserves compared to the revised estimate (adjustment per period 7 report) has been reduced (£413k).

**Housing Maintenance Team (£95,700 Overspend)**

This is driven by a projected overspend in payroll costs (£85k) due to a high use of agency staff plus the impact of the pay award. Sub-contractor costs are still being impacted by high levels of inflation (£99k) partially offset by a projected underspend in material costs (£40k). A reduction in loans charges (£122k) is projected. The projected recovery of income from both capital and election work is now less than budgeted (£77k).

**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. While inflationary pressures have negatively impacted the HRA, reduced loans charges and additional rental and grant income ease those pressures. The current projected contribution from HRA reserves is £366k, being the original drawdown of £233k approved during March 2022 as part of the rent setting process and the projected overspend of £133k.

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Budgetary Control Statement  
Period 10 / 2223 31 January 2023

Period End: 31 January 2023

Period 10 / 2223

Department	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	174,764,800	(233,800)	174,531,000	123,496,320	117,187,404	6,308,916	1,202,500
Contribution to Integration Joint Board	65,834,700	(79,900)	65,754,800	54,356,661	56,269,895	(1,913,234)	0
Environment	32,508,900	0	32,508,900	21,092,972	22,240,421	(1,147,449)	(224,000)
Environment - Support		0	0	1,118,939	1,818,670	(699,731)	97,400
Chief Executives Office	824,800	24,800	849,600	(24,930)	8,089	(33,019)	95,300
Chief Executives Office - Support		0	0	2,491,320	2,359,535	131,785	(50,900)
Business Operations & Partnerships	12,742,500	5,800	12,748,300	7,014,456	8,075,244	(1,060,788)	(243,800)
Business Ops & Partnership - Support		0	0	9,359,671	9,901,149	(541,478)	139,400
Other Expenditure & Income	2,277,000	0	2,277,000	863,000	626,875	236,125	1,368,700
Joint Boards	2,352,000		2,352,000	2,341,100	2,321,425	19,675	19,800
Contingency - Welfare	200,000	0	200,000	0	0	0	69,900
Health & Social Care Partnership	(56,500)	783,000	726,500	(511,667)	(619,792)	108,125	0
Service Resource Adjustment	(221,700)	290,200	68,500			0	0
Additional RSG Funding		0	0	0	0	0	0
Transfer from Capital Reserves	(2,238,000)	0	(2,238,000)			0	0
Housing Revenue Account	0	0	0	(5,096,789)	(5,315,001)	218,212	(133,400)
<b>TOTAL</b>	<b>288,988,500</b>	<b>790,100</b>	<b>289,778,600</b>	<b>216,501,053</b>	<b>214,873,914</b>	<b>1,627,139</b>	<b>2,340,900</b>

Summary of Operational Adjustments.

Capital Charges	790,100
Devolved School Management	0
	<u>790,100</u>

Budgetary Control Statement  
Period 10 / 2223 31 January 2023

Period End: 31 January 2023

Period 10 / 2223

Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Employee Costs	183,394,900	164,700	183,559,600	155,006,686	148,052,568	6,954,118	(1,884,900)
Property Costs	19,022,300	22,000	19,044,300	14,561,520	15,172,562	(611,042)	(1,798,700)
Transport Costs	6,212,400	(1,700)	6,210,700	5,043,909	5,645,565	(601,656)	(994,600)
Supplies & Services	60,159,400	41,000	60,200,400	45,665,375	47,560,136	(1,894,761)	(1,618,200)
Third Party Payments	61,636,700	18,600	61,655,300	51,398,750	55,105,310	(3,706,560)	(6,754,500)
Transfer Payments	20,826,300	0	20,826,300	11,911,312	12,917,714	(1,006,402)	694,600
Support Services	13,615,500	(54,000)	13,561,500	110,509	0	110,509	18,100
Other Expenditure	0	0	0	0	0	0	0
Depcn And Impairment Losses	19,876,500	790,100	20,666,600	0	0	0	0
Financing Costs	4,702,000	0	4,702,000			0	130,000
<b>TOTAL EXPENDITURE</b>	<b>389,446,000</b>	<b>980,700</b>	<b>390,426,700</b>	<b>283,698,061</b>	<b>284,453,855</b>	<b>(755,794)</b>	<b>(12,208,200)</b>
Income	(100,457,500)	(190,600)	(100,648,100)	(67,197,008)	(69,579,941)	2,382,933	14,549,100
<b>TOTAL</b>	<b>288,988,500</b>	<b>790,100</b>	<b>289,778,600</b>	<b>216,501,053</b>	<b>214,873,914</b>	<b>1,627,139</b>	<b>2,340,900</b>

Budgetary Control Statement  
Period 10 / 2223 31 January 2023

Period End: 31 January 2023

Period 10 / 2223

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Employee Costs	125,052,900	110,800	125,163,700	101,189,317	94,707,085	6,482,232	1,764,800
	Property Costs	12,785,400	40,200	12,825,600	10,378,625	11,583,555	(1,204,930)	(1,514,600)
	Transport Costs	2,246,500	(1,700)	2,244,800	1,757,112	1,949,020	(191,908)	(269,000)
	Supplies & Services	33,220,000	35,500	33,255,500	24,365,809	23,315,254	1,050,555	333,900
	Third Party Payments	10,952,100	0	10,952,100	9,789,211	9,665,262	123,949	(589,000)
	Transfer Payments	1,127,900	0	1,127,900	971,921	1,051,327	(79,406)	(342,900)
	Support Services	5,994,700	(228,000)	5,766,700	0	0	0	0
	Depcn And Impairment Losses	14,010,900		14,010,900	0	0	0	0
<b>Total Expenditure</b>		<b>205,390,400</b>	<b>(43,200)</b>	<b>205,347,200</b>	<b>148,451,995</b>	<b>142,271,503</b>	<b>6,180,492</b>	<b>(616,800)</b>
	Income	(30,625,600)	(190,600)	(30,816,200)	(24,955,675)	(25,084,099)	128,424	1,819,300
Education	<b>TOTAL</b>	<b>174,764,800</b>	<b>(233,800)</b>	<b>174,531,000</b>	<b>123,496,320</b>	<b>117,187,404</b>	<b>6,308,916</b>	<b>1,202,500</b>

Summary of Operational Adjustments:

Support Services - Resource Adjustment (228,000)  
School Other - Transfer to Business Operations (5,800)

Devolved School Management

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

(233,800)

Budgetary Control Statement  
Period 10 / 2223 31 January 2023

Period End: 31 January 2023

Period 10 / 2223

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Education	Pre Five Education	10,073,800	62,300	10,136,100	4,781,183	4,062,094	719,089	100,800
	Primary Education	55,494,900	49,500	55,544,400	42,605,778	41,121,276	1,484,502	(100,100)
	Secondary Education	70,414,700	(104,000)	70,310,700	54,164,917	51,633,506	2,531,411	317,300
	Schools Other	4,402,300	(6,000)	4,396,300	3,173,297	2,637,487	535,810	220,000
	Special Education	8,565,200	39,900	8,605,100	6,387,688	6,452,963	(65,275)	(226,800)
	Psychological Service	962,900	0	962,900	797,020	922,097	(125,077)	60,200
	Transport (excl Spec Educ)	1,238,000	2,000	1,240,000	927,090	1,052,324	(125,234)	(76,900)
	Bursaries / Emas	0		0		31,860	(31,860)	0
	Provision for Clothing	289,700		289,700	277,748	294,020	(16,272)	(6,600)
	Administration & Support	11,802,900	(250,600)	11,552,300	2,976,470	2,812,730	163,740	99,200
	School Crossing Patrolters	26,900	(26,900)	0	(39,504)	14,396	(53,900)	0
	Catering	299,600		299,600	(405,844)	(1,087,080)	681,236	995,600
	Cleaning & Janitorial	2,290,500		2,290,500	1,233,329	977,967	255,362	140,700
	Culture & Leisure Services	8,903,400		8,903,400	6,617,148	6,261,764	355,384	(320,900)
Education	TOTAL	174,764,800	(233,800)	174,531,000	123,496,320	117,187,404	6,308,916	1,202,500

Summary of Operational Adjustments:

Support Services - Resource Adjustment	(228,000)
School Other - Transfer to Business Operations	(5,800)

Devolved School Management

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

(233,800)

Budgetary Control Statement  
 Period 10 / 2223 31 January 2023

Period End: 31 January 2023

Period 10 / 2223

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Third Party Payments	65,834,700	(79,900)	65,754,800	54,356,661	56,269,895	(1,913,234)	0
Contribution to Integration Joint Board	TOTAL	65,834,700	(79,900)	65,754,800	54,356,661	56,269,895	(1,913,234)	0

Summary of operational adjustments  
 Support Services - Resource Adjustments

(79,900)

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(79,900)

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contribution to Integration Joint Board	Core Funding	65,834,700	(79,900)	65,754,800	54,356,661	56,269,895	(1,913,234)	0
Contribution to Integration Joint Board	TOTAL	65,834,700	(79,900)	65,754,800	54,356,661	56,269,895	(1,913,234)	0

Summary of operational adjustments  
 Support Services - Resource Adjustments

(79,900)

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(79,900)

Budgetary Control Statement  
Period 10 / 2223 31 January 2023

Period End: 31 January 2023

Period 10 / 2223

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Employee Costs	17,261,900		17,261,900	13,014,427	13,109,776	(95,349)	(830,600)
	Property Costs	3,838,600		3,838,600	2,685,210	2,199,305	485,905	(261,300)
	Transport Costs	3,462,500		3,462,500	2,841,116	3,277,736	(436,620)	(689,000)
	Supplies & Services	15,488,600		15,488,600	11,557,755	12,327,753	(769,998)	(1,338,900)
	Third Party Payments	881,500		881,500	188,758	2,259,247	(2,070,489)	(2,388,400)
	Transfer Payments	716,600		716,600	542,883	927,571	(384,688)	(510,900)
	Support Services	2,469,500		2,469,500	75,917	0	75,917	0
	Depcn And Impairment Losses	4,939,900		4,939,900	0	0	0	0
<b>Total Expenditure</b>		<b>49,059,100</b>		<b>49,059,100</b>	<b>30,906,066</b>	<b>34,101,388</b>	<b>(3,195,322)</b>	<b>(6,019,100)</b>
	Income	(16,550,200)		(16,550,200)	(9,813,094)	(11,860,967)	2,047,873	5,795,100
Environment	<b>TOTAL</b>	<b>32,508,900</b>	<b>0</b>	<b>32,508,900</b>	<b>21,092,972</b>	<b>22,240,421</b>	<b>(1,147,449)</b>	<b>(224,000)</b>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment	Directorate & Supp Environment	2,301,600		2,301,600	900,439	1,102,278	(201,839)	100
	Environment Accommodation	628,900		628,900	1,707,584	1,356,559	351,025	0
	Planning & Development	1,080,800		1,080,800	661,680	642,410	19,270	(77,800)
	Economic Development Summary	1,142,400		1,142,400	681,966	2,393,991	(1,712,025)	8,600
	Roads - Council	12,159,800		12,159,800	8,333,977	8,166,554	167,423	(82,300)
	Roads Contracting Unit	(11,500)		(11,500)	(69,695)	(112,782)	43,087	0
	Parks	776,700		776,700	(245,901)	(500,130)	254,229	16,400
	Cleansing & Recycling	491,500		491,500	(164,921)	(207,593)	42,672	(18,200)
	Waste Management	4,238,500		4,238,500	2,679,733	2,607,530	72,203	(76,600)
	Protective Services	1,158,900		1,158,900	794,299	680,304	113,995	(3,000)
	Transport	0		0	(145,081)	(198,243)	53,162	0
	Neighbourhood Services Mgmt	5,547,300		5,547,300	4,241,108	4,139,017	102,091	154,900
	Env Strat/ Op Management	204,400		204,400	205,959	204,708	1,251	(4,900)
	Non Operational Properties	189,200		189,200	102,517	35,693	66,824	68,700
	Other Housing	2,214,500		2,214,500	1,118,820	1,608,188	(489,368)	(203,800)
	Strategy - Bi Team	385,900		385,900	290,488	321,937	(31,449)	(6,100)
Environment	<b>TOTAL</b>	<b>32,508,900</b>	<b>0</b>	<b>32,508,900</b>	<b>21,092,972</b>	<b>22,240,421</b>	<b>(1,147,449)</b>	<b>(224,000)</b>

Budgetary Control Statement  
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Period End: 31 January 2023

Period 10 / 2223

Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Employee Costs	2,203,600		2,203,600	1,679,583	1,674,136	5,447	(101,900)
	Property Costs	0		0	0	17,083	(17,083)	(10,000)
	Transport Costs	15,100		15,100	12,584	5,184	7,400	5,000
	Supplies & Services	294,500		294,500	152,997	300,206	(147,209)	(93,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	0		0	0	0	0	0
<b>Total Expenditure</b>		<b>2,513,200</b>		<b>2,513,200</b>	<b>1,845,164</b>	<b>1,996,609</b>	<b>(151,445)</b>	<b>(200,700)</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>1,118,939</b>	<b>1,818,670</b>	<b>(699,731)</b>	<b>97,400</b>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Environment - Support	Prop & Tech - Operations	862,900		862,900	704,409	620,848	83,561	65,600
	Accommodation	0		0		6,654	(6,654)	0
	Property & Technical - Strategy	536,100		536,100	414,530	1,191,168	(776,638)	31,800
Environment - Support	<b>TOTAL</b>	<b>1,399,000</b>	<b>0</b>	<b>1,399,000</b>	<b>1,118,939</b>	<b>1,818,670</b>	<b>(699,731)</b>	<b>97,400</b>

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Employee Costs	24,600		24,600	18,550	18,665	(115)	(1,900)
	Transport Costs	3,000		3,000	2,500	2,351	149	(300)
	Supplies & Services	503,600	2,100	505,700	171,020	176,521	(5,501)	(200)
	Support Services	574,000	15,600	589,600			0	0
	Depcn And Impairment Losses	0	7,100	7,100			0	0
<b>Total Expenditure</b>		<b>1,105,200</b>	<b>24,800</b>	<b>1,130,000</b>	<b>192,070</b>	<b>197,537</b>	<b>(5,467)</b>	<b>(2,400)</b>
	Income	(280,400)		(280,400)	(217,000)	(189,448)	(27,552)	97,700
Chief Executives Office	<b>TOTAL</b>	<b>824,800</b>	<b>24,800</b>	<b>849,600</b>	<b>(24,930)</b>	<b>8,089</b>	<b>(33,019)</b>	<b>95,300</b>

Summary of Operational Adjustments.

Capital Charges IT Support	3,300
Capital Charges Accommodation Direct	3,800
Support Services - Pay Award Adjustment	15,600
Direct Recharge - Pay Award Adjustment	2,100
	<u>24,800</u>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office	Accountancy & Directorate	229,000	15,200	244,200	162,022	162,022	0	133,900
	Corporate Management	554,000		554,000	0	0	0	0
	Licensing	38,800	9,500	48,300	(122,035)	(101,702)	(20,333)	(25,500)
	Licensing Board	3,000	100	3,100	(64,917)	(52,231)	(12,686)	(13,100)
Chief Executives Office	<b>TOTAL</b>	<b>824,800</b>	<b>24,800</b>	<b>849,600</b>	<b>(24,930)</b>	<b>8,089</b>	<b>(33,019)</b>	<b>95,300</b>

Summary of Operational Adjustments.

Capital Charges IT Support	3,300
Capital Charges Accommodation Direct	3,800
Support Services - Pay Award Adjustment	15,600
Direct Recharge - Pay Award Adjustment	2,100
	<u>24,800</u>



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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Employee Costs	3,079,200	69,700	3,148,900	2,401,253	2,263,154	138,099	(5,300)
	Property Costs	0		0			0	0
	Transport Costs	0		0			0	0
	Supplies & Services	328,000		328,000	104,784	81,646	23,138	(28,000)
	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>69,700</b>	<b>3,554,600</b>	<b>2,583,737</b>	<b>2,423,387</b>	<b>160,350</b>	<b>(34,200)</b>
	Income	(467,700)		(467,700)	(92,417)	(63,852)	(28,565)	(16,700)
Chief Executives Office - Support	<b>TOTAL</b>	<b>3,017,200</b>	<b>69,700</b>	<b>3,086,900</b>	<b>2,491,320</b>	<b>2,359,535</b>	<b>131,785</b>	<b>(50,900)</b>

Summary of Operational Adjustments.

Pay Award - Additional Resource	69,700
	<u>69,700</u>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Chief Executives Office - Support	Chief Executives Section	444,300	6,700	451,000	330,183	332,092	(1,909)	(19,200)
	Accountancy & Directorate	1,490,000	36,000	1,526,000	1,182,191	1,167,110	15,081	(140,900)
	Legal Services	485,800	12,200	498,000	394,689	409,797	(15,108)	1,600
	Purchasing & Procurement	310,900	7,700	318,600	367,045	307,548	59,497	16,500
	Internal Audit	286,200	7,100	293,300	217,212	142,988	74,224	91,100
Chief Executives Office - Support	<b>TOTAL</b>	<b>3,017,200</b>	<b>69,700</b>	<b>3,086,900</b>	<b>2,491,320</b>	<b>2,359,535</b>	<b>131,785</b>	<b>(50,900)</b>

Summary of Operational Adjustments.

Pay Award - Additional Resource	69,700
	<u>69,700</u>

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Employee Costs	6,487,600		6,487,600	4,944,598	5,197,940	(253,342)	(739,400)
	Property Costs	64,400		64,400	53,033	82,221	(29,188)	(33,900)
	Transport Costs	71,700		71,700	58,933	46,823	12,110	15,300
	Supplies & Services	3,154,200	5,800	3,160,000	1,032,031	1,418,192	(386,161)	(501,200)
	Third Party Payments	311,300		311,300	231,033	360,841	(129,808)	(307,200)
	Transfer Payments	18,611,600		18,611,600	10,309,558	10,845,526	(535,968)	1,472,600
	Support Services	1,344,600		1,344,600	0	0	0	0
	Depcn And Impairment Losses	368,200		368,200	0	0	0	0
<b>Total Expenditure</b>		<b>30,413,600</b>	<b>5,800</b>	<b>30,419,400</b>	<b>16,629,186</b>	<b>17,951,543</b>	<b>(1,322,357)</b>	<b>(93,800)</b>
	Income	(17,671,100)		(17,671,100)	(9,614,730)	(9,876,299)	261,569	(150,000)
Business Operations & Partnerships	<b>TOTAL</b>	<b>12,742,500</b>	<b>5,800</b>	<b>12,748,300</b>	<b>7,014,456</b>	<b>8,075,244</b>	<b>(1,060,788)</b>	<b>(243,800)</b>

Summary of Operational Adjustments  
 Resource Transfer from Education

5,800

5,800

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Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Operations & Partnerships	Community Learning & Dev	1,017,400		1,017,400	639,120	587,137	51,983	52,600
	Community Planning	373,600	5,800	379,400	196,558	548,933	(352,375)	103,600
	Community Safety	1,282,700		1,282,700	926,003	1,216,220	(290,217)	(255,500)
	Registrars & Customer First	475,100		475,100	889,679	831,610	58,069	32,600
	Grants	145,000		145,000	138,633	136,684	1,949	200
	Auchenback Resource Centre	30,700		30,700	25,583	26,452	(869)	0
	Strategic Insight & Comm.Mgmt.	45,300		45,300	77,125	49,103	28,022	38,700
	Members Expenses	594,700		594,700	454,792	429,582	25,210	27,500
	MART	1,027,800		1,027,800	631,616	580,949	50,667	18,500
	Directorate	7,100		7,100	233,321	185,899	47,422	27,900
	Business Support Team	26,200		26,200	470,270	497,836	(27,566)	(13,300)
	Housing Benefits	784,600		784,600	823,345	1,266,027	(442,682)	(359,800)
	Revenues - Benefits	857,800		857,800	507,110	598,444	(91,334)	300
	Council Tax/Ndr	4,850,300		4,850,300	396,295	515,540	(119,245)	90,700
	Cost Of Elections	227,500		227,500	205,984	228,463	(22,479)	(10,500)
	Democratic Representation & Management	996,700		996,700	399,022	376,365	22,657	2,700
Business Operations & Partnerships	TOTAL	12,742,500	5,800	12,748,300	7,014,456	8,075,244	(1,060,788)	(243,800)

Summary of Operational Adjustments  
Resource Transfer from Education

5,800

5,800

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Employee Costs	7,031,400		7,031,400	5,320,839	5,220,994	99,845	(207,200)
	Property Costs	3,500		3,500	3,083	311	2,772	2,500
	Transport Costs	17,400		17,400	14,416	7,025	7,391	9,300
	Supplies & Services	5,280,600		5,280,600	4,040,333	4,687,452	(647,119)	91,300
	Third Party Payments	26,000		26,000	26,000	28,716	(2,716)	(2,800)
	Support Services	0		0	0	0	0	0
	Depcn And Impairment Losses	4,381,000		4,381,000	0	0	0	0
<b>Total Expenditure</b>		16,739,900		16,739,900	9,404,671	9,944,498	(539,827)	(106,900)
	Income	(3,322,100)		(3,322,100)	(45,000)	(43,349)	(1,651)	246,300
Business Ops & Partnerships - Support	<b>TOTAL</b>	13,417,800	0	13,417,800	9,359,671	9,901,149	(541,478)	139,400

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Business Ops & Partnerships - Support	Revenues	636,500		636,500	306,111	304,854	1,257	53,900
	Digital services	8,755,900		8,755,900	5,733,852	6,351,032	(617,180)	336,100
	Strategy - Support	365,400		365,400	224,698	215,460	9,238	100
	Communications	433,100		433,100	351,735	335,995	15,740	18,600
	Printing	161,200		161,200	133,212	101,010	32,202	15,200
	Human Resources & Payroll	2,177,900		2,177,900	1,497,315	1,570,579	(73,264)	(239,600)
	Customer Services	62,800		62,800	43,522	41,106	2,416	(3,400)
	Core Corporate	102,600		102,600	513,055	375,735	137,320	(3,000)
	Insight	277,000		277,000	172,874	241,732	(68,858)	(19,300)
	Project Management Office	445,400		445,400	383,297	363,646	19,651	(19,200)
Business Ops & Partnerships - Support	<b>TOTAL</b>	13,417,800	0	13,417,800	9,359,671	9,901,149	(541,478)	139,400

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Expenditure	2,189,800		2,189,800	863,000	691,436	171,564	1,304,200
	Support Services	87,200		87,200		0	0	0
Total Expenditure		2,277,000		2,277,000	863,000	691,436	171,564	1,304,200
	Income	0	0	0		(64,561)	64,561	64,500
Other Expenditure & Income	TOTAL	2,277,000	0	2,277,000	863,000	626,875	236,125	1,368,700

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Other Expenditure & Income	Other Expenditure & Income	2,277,000		2,277,000	863,000	691,436	171,564	1,304,200
	Income	0	0	0		(64,561)	64,561	64,500
Other Expenditure & Income	TOTAL	2,277,000	0	2,277,000	863,000	626,875	236,125	1,368,700

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	Contributions	2,352,000	0	2,352,000	2,341,100	2,321,425	19,675	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>2,341,100</b>	<b>2,321,425</b>	<b>19,675</b>	<b>19,800</b>
Joint Boards	<b>TOTAL</b>	<b>2,352,000</b>	<b>0</b>	<b>2,352,000</b>	<b>2,341,100</b>	<b>2,321,425</b>	<b>19,675</b>	<b>19,800</b>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Joint Boards	SPTE (incl Concess Fares)	1,766,000		1,766,000	1,755,100	1,740,981	14,119	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>2,341,100</b>	<b>2,321,425</b>	<b>19,675</b>	<b>19,800</b>

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	69,900
<b>Total Expenditure</b>		200,000		200,000	0	0	0	69,900
Contingency - Welfare	<b>TOTAL</b>	200,000	0	200,000	0	0	0	69,900

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Contingency - Welfare	Supplies & Services	200,000	0	200,000	0	0	0	69,900
Contingency - Welfare	<b>TOTAL</b>	200,000	0	200,000	0	0	0	69,900

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Employee Costs	29,702,500		29,702,500	22,681,515	22,128,884	552,631	(1,573,000)
	Property Costs	826,500	(18,200)	808,300	686,954	614,028	72,926	(130,000)
	Transport Costs	277,100		277,100	230,916	251,410	(20,494)	(67,000)
	Supplies & Services	2,523,300	(400)	2,522,900	1,416,312	2,704,746	(1,288,434)	(1,450,000)
	Third Party Payments	47,139,800	18,600	47,158,400	38,744,948	40,391,232	(1,646,284)	(3,486,000)
	Transfer Payments	39,600		39,600	33,034	41,925	(8,891)	(20,000)
	Support Services	2,474,700	(79,900)	2,394,800	34,592	0	34,592	0
	Depcn And Impairment Losses	557,500	783,000	1,340,500	0	0	0	0
<b>Total Expenditure</b>		<b>83,541,000</b>	<b>703,100</b>	<b>84,244,100</b>	<b>63,828,271</b>	<b>66,132,225</b>	<b>(2,303,954)</b>	<b>(6,726,000)</b>
	Income	(12,301,800)		(12,301,800)	(9,983,277)	(10,482,122)	498,845	6,503,000
Core funding from	Integration Joint Board	(71,295,700)	79,900	(71,215,800)	(54,356,661)	(56,269,895)	1,913,234	223,000
Health & Social Care Partnership	<b>TOTAL</b>	<b>(56,500)</b>	<b>783,000</b>	<b>726,500</b>	<b>(511,667)</b>	<b>(619,792)</b>	<b>108,125</b>	<b>0</b>

Summary of operational adjustments

Capital Charges Accom Direct	77,100
Capital Charges IT Support	705,900
Support Services - Pay Award Adjustment	45,400
Support Services - Resource Transfer	228,000
Support Services - Resource Adjustment	(353,300)
Offset Core Funding Adjustment from IJB	79,900
	<u>783,000</u>



Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Health & Social Care Partnership	Public Protect.-Child. & Families	10,850,600		10,850,600	7,501,226	8,587,524	(1,086,298)	101,000
	Adult Health - Intensive Services	15,062,300	4,800	15,067,100	10,951,434	12,334,020	(1,382,586)	(581,000)
	Adult Health-Localities Services	0		0			0	
	Older People	19,216,500	(128,100)	19,088,400	16,011,014	14,330,513	1,680,501	599,000
	Physical Disability	6,028,800	0	6,028,800	4,953,178	4,921,629	31,549	33,000
	Learning Disability	13,372,700	0	13,372,700	9,615,934	9,874,273	(258,339)	(90,000)
	Recovery Services-Mental Health	2,214,200	0	2,214,200	1,606,904	1,780,005	(173,101)	(255,000)
	Criminal Justice	29,400		29,400	(102,878)	(9,186)	(93,692)	0
	Finance & Resources	4,464,700	826,400	5,291,100	3,308,182	3,831,325	(523,143)	(30,000)
		71,239,200	703,100	71,942,300	53,844,994	55,650,103	(1,805,109)	(223,000)
	Core Funding from Integration Joint Board	(71,295,700)	79,900	(71,215,800)	(54,356,661)	(56,269,895)	1,913,234	223,000
Health & Social Care Partnership	TOTAL	(56,500)	783,000	726,500	(511,667)	(619,792)	108,125	0

Summary of operational adjustments	
Capital Charges Accom Direct	77,100
Capital Charges IT Support	705,900
Support Services - Pay Award Adjustment	45,400
Support Services - Resource Transfer	228,000
Support Services - Resource Adjustment	(353,300)
Offset Core Funding Adjustment from IJB	79,900
	<u>783,000</u>

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Department	Subjective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Employee Costs	4,919,300		4,919,300	3,756,604	3,731,934	24,670	(190,400)
	Property Costs	1,507,400		1,507,400	754,615	676,059	78,556	148,600
	Transport Costs	151,600		151,600	126,332	106,016	20,316	1,100
	Supplies & Services	2,854,800		2,854,800	1,961,334	1,856,930	104,404	(5,400)
	Third Party Payments	0		0	0	0	0	0
	Transfer Payments	330,600		330,600	53,916	51,365	2,551	95,800
	Support Services	863,700		863,700	0	0	0	18,100
	Depcn And Impairment Losses	4,702,000		4,702,000	0	0	0	130,000
<b>Total Expenditure</b>		<b>15,329,400</b>		<b>15,329,400</b>	<b>6,652,801</b>	<b>6,422,304</b>	<b>230,497</b>	<b>197,800</b>
	Income	(15,329,400)		(15,329,400)	(11,749,590)	(11,737,305)	(12,285)	(331,200)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,096,789)</b>	<b>(5,315,001)</b>	<b>218,212</b>	<b>(133,400)</b>

Department	Objective Name	Approved Budget Per 09	Operational Adjustments	Revised Estimate Per 10	Budget Estimate to Date - Per 10	Actual to Date	Variance (Over)/Under	Forecast
Housing Revenue Account	Housing Maintenance Team	3,506,100		3,506,100	2,386,827	2,186,882	199,945	(100,700)
	Hra - Client	(3,506,100)		(3,506,100)	(7,483,616)	(7,501,883)	18,267	(32,700)
Housing Revenue Account	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,096,789)</b>	<b>(5,315,001)</b>	<b>218,212</b>	<b>(133,400)</b>