

Minute

Policy and Resources Committee

Tuesday, 21 June 2022, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors James W Stockan, Heather N Woodbridge, Graham A Bevan, Stephen G Clackson, Alexander G Cowie, David Dawson, P Lindsay Hall, Steven B Heddle, Kristopher D Leask, W Leslie Manson, James R Moar, Raymond S Peace, John A R Scott, Gwenda M Shearer, Gillian Skuse, Ivan A Taylor, Mellissa-Louise Thomson, Owen Tierney and Duncan A Tullock.

Present via remote link (Microsoft Teams)

Councillor Rachael A King.

Clerk

- Hazel Flett, Senior Committees Officer.

In Attendance

- John W Mundell, Interim Chief Executive.
- Stephen Brown, Chief Officer, Orkney Health and Social Care Partnership.
- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- James Wylie, Corporate Director for Education, Leisure and Housing.
- Gavin Mitchell, Head of Legal and Governance.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Sweyn Johnston, Head of Enterprise and Economic Growth (for Items 14 to 26).
- Colin Kemp, Interim Head of Finance.
- Jim Lyon, Interim Head of Children, Families and Justice Services and Chief Social Work Officer (for Items 9 to 11).
- Frances Troup, Head of Community Learning, Leisure and Housing (for Items 17 to 20).
- David Brown, Service Manager (Resources) (for Items 17 to 20).

In Attendance via remote link (Microsoft Teams)

- Kenny MacPherson, Interim Head of Property, Asset Management and Facilities (for Items 1 to 21).
- Rosemary Colsell, Service Manager (Procurement) (for Items 1 to 13).

Observing

- Jackie Thomson, Service Manager (Enterprise) (for Items 16 to 23).
- Kirsty Groundwater, Communications Team Leader.
- Andrew Hamilton, Performance and Best Value Officer (for Items 1 to 4).

Observing via remote link (Microsoft Teams)

- Maureen Swannie, Head of Strategic Planning and Performance (for Items 1 to 4).
- Anna Whelan, Service Manager (Strategy and Partnership) (for Items 3 to 16).

Apology

- Councillor Jean E Stevenson.

Declarations of Interest

- Councillor Graham A Bevan – Item 22.
- Councillor James W Stockan – Item 22.
- Councillor Ivan A Taylor – Item 22.
- Councillor Duncan A Tullock – Item 16.

Chair

- Councillor James W Stockan.

1. Disclosure of Exempt Information

The Committee noted the proposal that the public be excluded from the meeting for consideration of Items 20 to 25, as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Detailed Revenue Budgets

After consideration of a report by the Head of Finance, copies of which had been circulated, the Committee:

Noted:

2.1. That, on 10 March 2022, when setting the budget and Council Tax levels for 2022/23, the Council delegated powers to the Head of Finance, in consultation with the Chief Executive, to revise the approved General Fund revenue budget, following confirmation of outstanding funding levels from the Scottish Government.

2.2. That, although the Scottish Government revenue grant funding to the Council for financial year 2022/23 had been confirmed at £86,224,000, Scottish Government departments had advised the Council of further amended funding distributions, as detailed in section 4.3 of the report by the Head of Finance.

2.3. That the General Fund revenue budget for financial year 2022/23 had now been set at £92,616,200.

The Committee resolved to **recommend to the Council**:

2.4. That detailed revenue budgets for financial year 2022/23, in respect of the undernoted services, attached as Appendix 1 to this Minute, be approved:

- General Fund Services.
- Housing Revenue Account.
- Scapa Flow Oil Port.
- Miscellaneous Piers and Harbours.
- Orkney College.
- Corporate Holding Accounts.
- Strategic Reserve Fund.
- Orkney Islands Council Pension Fund.

3. Performance Monitoring

3.1. Chief Executive's Service

After consideration of a report by the Chief Executive, copies of which had been circulated, the Committee:

Scrutinised:

3.1.1. The performance of the Chief Executive's Service for the reporting period 1 October 2021 to 31 March 2022, as set out in sections 3 to 5 and Annexes 1 and 2 of the report by the Chief Executive, and obtained assurance.

The Committee resolved to **recommend to the Council**:

3.1.2. That the undernoted actions, which had been progressed to completion, be removed from the Chief Executive's Service Plan.

- 01 – Review of Twinning – Reaffirm the Council's Twinning arrangements.
- 04 – Councillor Training – Develop and ongoing training and development programme to address any gaps and/or areas in need of development or improvement.

3.1.3. That the undernoted action, which was being progressed through the Our People Our Plan project, be removed from the Chief Executive's Service Plan.

- 06 – Internal Communication – Identify and develop improvements to internal communications.

3.2. Corporate Services

After consideration of a joint report by the Corporate Director for Strategy, Performance and Business Solutions and the Corporate Director for Neighbourhood Services and Infrastructure, copies of which had been circulated, the Committee:

Scrutinised:

3.2.1. The performance of Corporate Services for the reporting period 1 October 2021 to 31 March 2022, as set out in sections 3 and 4, and Annexes 1 and 2 of the joint report by the Corporate Director for Strategy, Performance and Business Solutions and the Corporate Director for Neighbourhood Services and Infrastructure, and obtained assurance.

The Committee resolved to **recommend to the Council**:

3.2.2. That the undernoted actions, which had been progressed to completion, be removed from Corporate Services' Service Plan.

- 01 – HR / Payroll System Development – Complete Phase 2 of the HR / Payroll System Development.
- 14 – Gambling Policy – Develop and publish Gambling Policy.

3.2.3. That the undernoted action, which was being progressed through the Our People Our Plan project, be removed from Corporate Services' Service Plan.

- 03 – Review of Benchmarking arrangements – Conduct a review across Council services of how benchmarking is currently used in supporting improvement and implement recommendations for a future framework.

3.2.4. That the undernoted actions be amended as indicated:

- 02 – Pay and Grading Structure Review – Undertake a review of the Council's pay and grading structure in line with national commitments – target date extended to 31 December 2022.
- 06 – Asset Management – Progress where possible Phase 2 of the Change Review of Asset Management – target date extended to 31 March 2023.
- 07 – Procurement – Progress where possible Phase 2 of the Change Review of Procurement – target date extended to 31 March 2023.

3.3. Orkney Health and Care

After consideration of a report by the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, the Committee:

Scrutinised:

3.3.1. The performance of Orkney Health and Care Council delegated services for the reporting period 1 October 2021 to 31 March 2022, as set out in Annex 1 to the report by the Chief Officer, Orkney Health and Social Care Partnership, and obtained assurance.

3.3.2. The Social Work and Social Care Services' Experience report for the reporting period 1 April 2021 to 31 March 2022, attached as Annex 2 to the report by the Chief Officer, Orkney Health and Social Care Partnership, and obtained assurance.

3.4. Council Delivery Plan

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, the Committee:

Scrutinised:

3.4.1. Progress made in respect of the targets within the Council Delivery Plan 2018 to 2023 for the period 1 October 2021 to 31 March 2022, as set out in Annex 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions.

The Committee resolved to **recommend to the Council:**

3.4.2. That the undernoted actions, that had been progressed to completion, be closed, while continuing to be referenced in future Council Delivery Plan monitoring reports.

- 1.2 – Public Bus Services – continue to fund core provision of public bus services across Mainland Orkney, and, subject to budget provision, improve connections between services e.g. bus to air/ferry connections and ferry to ferry connections.
- 2.12 – Supported Accommodation Services – we will redesign our supported accommodation services for people with learning disabilities and create a core and cluster model to support people in the community.
- 4.6 – Waste Management – review and establish fresh approach for waste management/recycling/handling including community-based models.
- 5.11 – Recycling and Waste Reduction – increased education and awareness raising activity associated with recycling and waste reduction agenda. Supporting young people to take forward the plastic straw initiative.

3.4.3. That the undernoted actions be amended as indicated and retained within the Council Delivery Plan.

- 1.8b – Digital Connectivity – input to the developing business case showing the impacts of not having affordable reliable full digital connectivity in the islands – target date extended to 31 January 2023.
- 1.9 – Inter isles STAG strategic business cases – work with Scottish Government and other partners to progress the outcomes of the inter isles STAG strategic business cases in order to develop and then deliver the outline and final business cases for improvements – target date extended to 31 March 2023.
- 5.20 – Burial Grounds – continue investment programme for the care and expansion (where necessary) of burial grounds across Orkney – target date extended to 31 March 2023.

4. Local Government Benchmarking Framework

After consideration of a joint report by the Corporate Director for Strategy, Performance and Business Solutions, the Corporate Director for Enterprise and Sustainable Regeneration and the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, and after hearing a report from the Head of Human Resources and Organisational Development, the Committee:

Scrutinised the performance of the Council against the Local Government Benchmarking Framework Indicators for 2020/21, attached as Appendix 1 to the joint report by the Corporate Director for Strategy, Performance and Business Solutions, the Corporate Director for Enterprise and Sustainable Regeneration and the Chief Officer, Orkney Health and Social Care Partnership, which fell under the remit of the Policy and Resources Committee, and obtained assurance.

5. Governance Arrangements

The Committee resolved to defer consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions on proposed governance arrangements to the next meeting of the Committee.

6. People Plan

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Head of Human Resources and Organisational Development, the Committee:

Noted:

6.1. That the Human Resource Strategy 2014-18, approved by Council in April 2014, previously set out a number of staffing improvement and development objectives framed around three key thematic areas.

6.2. That the People Plan 2022-26 replaced and enhanced the previous Human Resource Strategy and was focussed on supporting Priority Projects 1, 2 and 3 from Our People, Our Plan and the new Council operating model.

6.3. That the People Plan was supported by a Delivery Plan, attached as Appendix 2 to the report by the Corporate Director for Strategy, Performance and Business Solutions, which outlined key actions and outcomes to ensure the priorities were met.

The Committee resolved to **recommend to the Council:**

6.4. That the People Plan 2022-26, attached as Appendix 2 to this Minute, be approved.

6.5. That the Corporate Director for Strategy, Performance and Business Solutions should submit progress monitoring reports on the Delivery Plan, to the Policy and Resources Committee, in line with the usual six-monthly performance reporting cycle.

7. International Engagement

After consideration of a report by the Chief Executive, copies of which had been circulated, the Committee:

Noted:

7.1. That, in October 2021, the Council approved attendance at the 2021 Arctic Circle Assembly, with the event considered to be very successful, including the opportunity to promote current research, innovation and investment opportunities in Orkney to international delegates.

7.2. That, in parallel with attendance at the Assembly, additional invitations were received for the Orkney delegation to attend other fruitful meetings, including with HM Ambassador in Iceland, the Director of the British Antarctic Survey and potential investors in green and blue economy ventures.

The Committee resolved to **recommend to the Council**:

7.3. That the Council continue to develop and enhance relationships with Arctic and Nordic Countries to maximise the ongoing promotion of potential economic and cultural opportunities for Orkney.

7.4. That the Council should continue to send representatives to attend the Arctic Circle Assembly in 2022, 2023 and 2024, with attendance reviewed thereafter to ensure that it was worthwhile and providing tangible value for money opportunities.

7.5. That a budget, up to a maximum sum of £100,000, be established, to fund ongoing international engagement, including but not limited to the Arctic Circle Assembly, over a period of three years.

7.6. That powers be delegated to the Corporate Director for Enterprise and Sustainable Regeneration to identify the necessary funding from within existing resources for 2022/23 and thereafter the budget requirement be submitted as a growth bid as part of the budget setting process for 2023/24 onwards.

8. Twinning Arrangements

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, the Committee:

Noted:

8.1. That links between Orkney and Norway had been in place through a longstanding twinning arrangement which has been in place since 1983.

8.2. That, following the merger of Hordaland and Sogn og Fjordane, those links were reaffirmed in May 2022 with the digital re-signing of the Twinning Agreement between Orkney Islands Council and Vestland fylkeskommune.

8.3. That, as the focus of the current twinning agreement was on young people, re-establishment of exchange visits would be explored.

8.4. That representatives of Vestland expressed a wish to explore the expansion of the Twinning Agreement to include areas of co-operation on sustainable communities and sustainable tourism, as well as other topics of mutual interest.

8.5. The proposal that a co-operation agreement, which would be more specific than the Twinning Agreement and linked to a limited period, be developed, including topics detailed in section 4.3 of the report by the Corporate Director for Strategy, Performance and Business Solutions.

The Committee resolved to **recommend to the Council**:

8.6. That a delegation, comprising the Convener, Leader and Depute Leader, with the appropriate officer support, as determined by the Chief Executive, visit Vestland in Autumn 2022 to further develop the proposal for a co-operation agreement.

8.7. That the Corporate Director for Strategy, Performance and Business Solutions should submit a report, to the meeting of the Policy and Resources Committee to be held on 22 November 2022, on proposals for a co-operation agreement and associated action plan.

Councillor Stephen G Clackson left the meeting during discussion of this item.

9. Capital Programme Advisory Board

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, the Committee:

Noted:

9.1. That, on 10 September 2014, when considering the Council element of the proposed 2015/16 social housing development programme for Orkney, the Education, Leisure and Housing Committee recommended a governance structure in respect of the House Build Programme, including the establishment of the Programme Board.

9.2. That, on 24 November 2015, when considering an update on progress with governance and project management resources for capital programme activities, the Policy and Resources Committee recommended that a Capital Programme Advisory Board be established, to provide a forum for informal oversight and comment on matters concerning the capital programme.

9.3. That, on 8 June 2022, when considering appointments and/or nominations to various Sub-committees, groups and other bodies, the Education, Leisure and Housing Committee noted that the remit and membership of both the Council House Build Programme Board and the Capital Programme Advisory Board were virtually identical.

9.4. That the Education, Leisure and Housing Committee subsequently recommended that the Council House Build Programme Board be disestablished, and the remit subsumed within that of the Capital Programme Advisory Board.

9.5. That appointments to the Capital Programme Advisory Board would last until the Special Meeting of the Policy and Resources Committee to be held in May 2024.

The Committee resolved, in terms of delegated powers:

9.6. That the remit of the Capital Programme Advisory Board be extended to include strategic oversight of the Council House build programme and key project modification or variations where those fell within the overall realm of delegated authority.

9.7. That membership of the Capital Programme Advisory Board be confirmed as follows:

- Chair, Policy and Resources Committee.
- Vice Chair, Policy and Resources Committee.
- Chair, Education, Leisure and Housing Committee.
- Vice Chair, Education, Leisure and Housing Committee.

- Chair, Development and Infrastructure Committee.
- Vice Chair, Development and Infrastructure Committee.
- Chair or Vice Chair, Integration Joint Board, whichever is the Council appointment.

10. Services for Children and Young People in Need of Care and Protection

Joint Inspection – Second Progress Review

After consideration of a joint report by the Chief Executive, the Corporate Director for Education, Leisure and Housing and the Chief Officer, Orkney Health and Social Care Partnership, copies of which had been circulated, the Committee:

Noted:

10.1. That, between 26 August and 4 October 2019, the Orkney Community Planning Partnership was inspected in respect of its services for children and young people in need of care and protection.

10.2. That, on 25 February 2020, the Care Inspectorate published its report of the joint inspection of services for children and young people in need of care and protection in Orkney.

10.3. That, in response to the inspection report published in February 2020, an improvement plan was developed, which was regularly reviewed by the Chief Officers Group and reported to the Integration Joint Board, the Council's Policy and Resources Committee and NHS Orkney's Clinical Care and Governance Committee.

10.4. That, between April and June 2021, a team of inspectors from the Care Inspectorate, Healthcare Improvement Scotland, Her Majesty's Inspectorate of Constabulary for Scotland and Education Scotland carried out a review of progress made in planning and implementing actions to address the priority areas for improvement identified in the Joint Inspection undertaken in 2019.

10.5. That, in August 2021, the Care Inspectorate published the Progress Review following the joint inspection of services for children and young people in need of care and protection in Orkney.

10.6. That, in early March 2022, the Care Inspectorate began to undertake file reading, interviews and focus groups as part of the second Progress Review, with Inspectors visiting Orkney during the week of 21 March 2022 to meet with children, young people and families to hear first-hand accounts of their experiences of children's services.

10.7. The key findings arising from the Progress Review, summarised in section 5 of the joint report by the Chief Executive, the Corporate Director for Education, Leisure and Housing and the Chief Officer, Orkney Health and Social Care Partnership.

The Committee scrutinised:

10.8. The key findings arising from the Second Progress Review, attached as Appendix 1 to the joint report by the Chief Executive, the Corporate Director for Education, Leisure and Housing and the Chief Officer, Orkney Health and Social Care Partnership, following the joint inspection of services for children and young people in need of care and protection, and obtained assurance that planning and implementing actions to address the priority areas for improvement continued to develop and improve.

11. Child Poverty Strategy

After consideration of a joint report by the Corporate Director for Education, Leisure and Housing, the Corporate Director for Strategy, Performance and Business Solutions and the Chief Officer, Orkney Health and Social Care Partnership, together with an Equality Impact Assessment and an Island Communities Impact Assessment, copies of which had been circulated, and after hearing a report from the Interim Head of Children, Families and Justice Services and Chief Social Work Officer, the Committee:

Noted:

11.1. That the Child Poverty (Scotland) Act 2017 placed a duty on local authorities and health boards in Scotland to report annually on activity they were taking, and would take, to reduce child poverty.

11.2. That a multi-agency Child Poverty Task Force was convened to address the new duty and subsequently incorporated into the Orkney Partnership Board as a short life working group.

11.3. That the Child Poverty Task Force had now compiled three annual Local Child Poverty Action Reports for Orkney, which had been submitted to the Scottish Government, with a fourth, covering 2021/22, in preparation.

11.4. That a strategic framework was required for the future planning, monitoring, reporting and scrutiny of partnership activity to combat child poverty in Orkney.

11.5. That the Child Poverty Task Force had drafted a Child Poverty Strategy for 2022 to 2026 to provide a framework for the coherent planning, monitoring, reporting and scrutiny of partnership activity to combat child poverty.

11.6. That the draft Child Poverty Strategy was currently being considered by partner agencies prior to its submission to the Orkney Partnership Board on 29 June 2022 for adoption by the Partnership.

The Committee resolved to **recommend to the Council:**

11.7. That the Child Poverty Strategy 2022 to 2026, attached as Appendix 3 to this Minute, be approved insofar as it applied to the Council.

Councillor Steven B Heddle left the meeting at this point.

12. Contract Standing Orders

After consideration of a joint report by the Corporate Director for Neighbourhood Services and Infrastructure and the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Interim Head of Property, Asset Management and Facilities, the Committee:

Noted:

12.1. That, on 22 June 2021, the Policy and Resources Committee recommended that updated Contract Standing Orders be approved.

12.2. That the Contract Standing Orders had since been updated, as follows:

- To reflect recent changes as detailed in Scottish Procurement Policy Note (SPPN) 08/2021 Procurement Thresholds and VAT inclusion in estimated contract value.
- To reflect recent changes as detailed in SPPN 06/2021 Fair Work First Implementation.
- The requirement for an Elected Member to be present at the Tender Opening Panel has been reviewed to reflect the increased utilisation of the fully auditable secure electronic post box, which is now used in all, but very exceptional cases, as a result of the adoption of the use of Public Contracts Scotland advertising portal for tenders submitted to the Council.
- The presence of an Elected Member to be part of the electronic Tendering Opening Panel has been replaced by the requirement for the Service Manager Procurement or the equivalent Service Manager for Capital Projects or Engineering to be present at all tender openings, all of whom have delegated procurement authority at the highest level.
- To reflect recommendations arising from the internal audit report on the review of project and tender documentation to identify reasons for the increase in costs in respect of the proposed extension of St Andrews Primary School, reported to the Monitoring and Audit Committee on 17 February 2022.
- To reflect changes to the job titles following implementation of the revised management restructure.
- The planned review of the threshold value of CSO 15 Procurement Plan to be undertaken in due course.

The Committee resolved to **recommend to the Council**:

12.3. That the updated Contract Standing Orders, attached as Appendix 4 to this Minute, be approved.

13. Procurement Strategy

After consideration of a joint report by the Corporate Director for Neighbourhood Services and Infrastructure and the Corporate Director for Strategy, Performance and Business Solutions, together with an Equality Impact Assessment, copies of which had been circulated, and after hearing a report from the Interim Head of Property, Asset Management and Facilities, the Committee:

Noted:

13.1. That, on 19 February 2019, the Policy and Resources Committee recommended approval of the Procurement Strategy for the period 2019 to 2021.

13.2. That the Procurement Strategy had been updated, with the revisions set out in section 4.5 of the joint report by the Corporate Director for Neighbourhood Services and Infrastructure and the Corporate Director for Strategy, Performance and Business Solutions, some of which were subject to approval of the updated Contract Standing Orders.

The Committee resolved to **recommend to the Council:**

13.3. That, subject to approval of the updated Contract Standing Orders, the Procurement Strategy 2021 to 2023, attached as Appendix 5 this Minute, be approved.

Councillor Steven B Heddle rejoined the meeting during discussion of this item.

14. Business Continuity Management Policy

After consideration of a report by the Corporate Director for Neighbourhood Services and Infrastructure, copies of which had been circulated, and after hearing a report from the Interim Head of Property, Asset Management and Facilities, the Committee:

Noted:

14.1. That the existing Business Continuity Management Policy, approved by Council in October 2018, was reviewed biennially.

14.2. That, although a review was carried out and prepared for consideration by the Policy and Resources Committee in late 2020, due to the emergency arrangements extant at that time, the Business Continuity Management Policy was not presented for biennial review.

14.3. That the Business Continuity Management Policy had now been updated to reflect best practice and the new management structure.

The Committee resolved to **recommend to the Council:**

14.4. That the updated Business Continuity Management Policy, attached as Appendix 6 to this Minute, be approved.

15. Police and Fire Sub-committee

After consideration of the draft Minute of the Meeting of the Police and Fire Sub-committee held on 31 May 2022, copies of which had been circulated, the Committee:

Resolved, on the motion of Councillor David Dawson, seconded by Councillor Duncan A Tullock, to approve the Minute of the Meeting of the Police and Fire Sub-committee held on 31 May 2022, attached as Appendix 7 to this Minute, as a true record.

16. Orkney's Community Wind Farm Project

Location-Specific Community Benefit Scheme

Councillor Duncan A Tullock declared a non-financial interest in this item, in that one of the sites was owned by a close family member, and was not present during discussion thereof.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, together with an Equality Impact Assessment and an Island Communities Impact Assessment, copies of which had been circulated, and after hearing a report from the Communications Team Leader, the Committee:

Noted:

16.1. That, on 24 September 2019, the Policy and Resources Committee recommended:

- That the Council approve and commit to implementing the guiding principles of community benefit from Orkney's Community Wind Farm project.
- That, in accordance with the guiding principles, together with the delivery mechanism options, the Executive Director of Development and Infrastructure should undertake community consultation regarding 'location-specific community benefit', and thereafter submit a report, to a meeting of the Committee no later than November 2020, with resulting findings and recommendations.

16.2. That, in determining the level and geographic extent of any 'location-specific community benefit payment', the principles outlined by the Scottish Government in Community benefits from onshore renewable energy developments: Guidance on good practice principles for communities, businesses, local authorities and others (2019) were to be used.

16.3. That, accordingly, the value of the location-specific community benefit scheme was set at £5,000 per megawatt (MW) installed per year which, assuming 28.8MW installed capacity, could result in an annual location-specific community benefit fund for each site of £144,000, or £432,000 per year across all three sites.

16.4. That a public consultation on options for a location-specific community benefit fund attached to Orkney's Community Wind Farm Project, was held between 20 June and 13 August 2021.

16.5. That the consultation material set out three key question headings, namely:

- Which communities should get the location-specific community benefit fund.
- How should the scheme be administered.
- What should the fund be used for.

16.6. That the consultation results, detailed in Appendices 1, 2 and 3 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, indicated broad support for the following:

- All of Orkney to benefit from the location-specific community benefit fund.
- Additional recognition for the host communities (Kirkwall and St Ola, Eday and Hoy).

- Recognition for the communities surrounding the projects (Firth/Stenness, Evie/Rendall, Westray and Flotta).
- Community Councils to take a lead role in administering the funds.
- The funds to be manageable for the smaller Community Councils, noting that a key theme in the written responses was concerns regarding the capacity for volunteer run community councils to administer large grant applications, particularly in more fragile island communities.

16.7. That the consultation results were used to develop nine options for how a location-specific community benefit scheme could be structured, as set out in section 5.1 of the report by the Corporate Director for Enterprise and Sustainable Regeneration.

16.8. That four of the options were identified as 'preferred' in that they most closely met the key criteria described at paragraph 16.6 above, with the remaining five options discounted.

16.9. The breakdown of resulting allocations per Community Council area, attached as Appendix 4 to the report by the Corporate Director for Enterprise and Sustainable Regeneration.

16.10. That the preferred option was Option 4, namely 100% of the fund to be managed by Community Councils, with 20% to each of the host communities, Eday, Hoy and Kirkwall and St Ola, with the remaining 40% split on a per population basis to the other Community Councils with a de minimis of £5,000 applied.

16.11. That, although the preferred option, Option 4, did not meet all of the key criteria identified in the consultation, it did allow all community councils to receive a reasonable sum by applying a de minimis payment, including the 'surrounding community councils' of Firth and Stenness, Evie and Rendall, Westray and Flotta.

Councillor James W Stockan, seconded by Councillor Steven B Heddle, moved that:

- Option 4, namely 100% of the fund to be managed by Community Councils, with 20% to each of the host communities, Eday, Hoy and Kirkwall and St Ola, with the remaining 40% split on a per population basis to the other Community Councils with a de minimis of £5,000 applied, be adopted as the policy position of the Council in respect of the location-specific community benefit fund arising from Orkney's Community Wind Farm Project.
- Should Orkney's Community Wind Farm Project receive approval to proceed, the Corporate Director for Enterprise and Sustainable Regeneration should submit a report, to the Policy and Resources Committee, in due course, finalising the details of the Location-Specific Community Benefit Scheme and the steps for its implementation.

Councillor W Leslie Manson, seconded by Councillor John A R Scott, moved an amendment that:

- Option 4, namely 100% of the fund to be managed by Community Councils, with 20% to each of the host communities, Eday, Hoy and Kirkwall and St Ola, with the remaining 40% split on a per population basis to the other Community Councils with a de minimis of £5,000 applied, be adopted as the policy position of the Council in respect of the location-specific community benefit fund arising from Orkney's Community Wind Farm Project, to be reviewed after two years of operation.
- Should Orkney's Community Wind Farm Project receive approval to proceed, the Corporate Director for Enterprise and Sustainable Regeneration should submit a report, to the Policy and Resources Committee, in due course, finalising the details of the Location-Specific Community Benefit Scheme and the steps for its implementation.

The result of a recorded vote was as follows:

For the Amendment:

Councillors Graham A Bevan, Alexander G Cowie, Kristopher D Leask, W Leslie Manson, Raymond S Peace, John A R Scott, Gwenda M Shearer, Gillian Skuse, Ivan A Taylor, Mellissa-Louise Thomson and Owen Tierney (11).

For the Motion:

Councillors David Dawson, P Lindsay Hall, Steven B Heddle, Rachael A King, James R Moar, James W Stockan and Heather N Woodbridge (7).

The Amendment was therefore carried.

The Committee thereafter resolved to **recommend to the Council:**

16.12. That Option 4, namely 100% of the fund to be managed by Community Councils, with 20% to each of the host communities, Eday, Hoy and Kirkwall and St Ola, with the remaining 40% split on a per population basis to the other Community Councils with a de minimis of £5,000 applied, be adopted as the policy position of the Council in respect of the location-specific community benefit fund arising from Orkney's Community Wind Farm Project, to be reviewed after two years of operation.

16.13. That, should Orkney's Community Wind Farm Project receive approval to proceed, the Corporate Director for Enterprise and Sustainable Regeneration should submit a report, to the Policy and Resources Committee, in due course, finalising the details of the Location-Specific Community Benefit Scheme and the steps for its implementation.

Councillor Stephen G Clackson rejoined the meeting at this point.

17. Crown Estate Fund

Proposals for Economic and Community Development Schemes

After consideration of a report by Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:

Noted:

17.1. That, on 19 December 2019, when considering proposals for the allocation of marine estate revenue funding from Crown Estate Scotland for 2019/20, together with principles to guide the longer term funding allocation strategy, the Council noted:

- That Scottish Ministers confirmed that the net revenue generated from Crown Estate marine assets out to 12 nautical miles would be allocated annually to coastal local authorities.
- The expectation of Scottish Ministers that local authorities would use the revenues generated from Crown Estate marine assets for additional expenditure that specifically benefitted coastal communities.
- That any of the allocation that had not been spent in full by 31 March annually, may be carried forward to a Crown Estate Fund.

17.2. That, on 19 December 2019, the Council subsequently adopted the guiding principles for allocation of funding from the Crown Estate Fund, as set out in section 3.2 of the report by the Corporate Director for Enterprise and Sustainable Regeneration.

17.3. That, from September 2019 to date, the Council had received a total of £2,674,933 in Crown Estate marine asset revenue funding.

17.4. The balance remaining in the Crown Estate Fund as at 31 March 2022, amounting to £1,897,195, with commitments of £643,005, resulting in an unallocated balance of £1,254,190.

17.5. The expectation that funding amounting to £2,140,000 would be allocated to the Council in respect of revenues generated over the two-year period 2020 to 2022, an annual average of £1,070,000.

17.6. The proposal that, in order to redress the reduction of funding for economic development grants, as well as Community Led Local Development funding, formerly LEADER, the following two schemes be established, utilising available balances within the Crown Estate Fund:

- Crown Estate Economic Development Fund.
- Crown Estate Community Led Development Fund.

On the motion of Councillor David Dawson, seconded by Councillor W Leslie Manson, the Committee resolved to **recommend to the Council:**

17.7. That, following deduction of all funding commitments made to date, 50% of the balance of the Crown Estate Fund, approximately £697,000 as at 31 March 2022, plus 50% of future annual allocations of Crown Estate revenues, estimated at £535,000 per annum over 2020 to 2022, be allocated and split evenly to the following two new funding schemes:

- Crown Estate Economic Development Fund.
- Crown Estate Community Led Development Fund.

17.8. That up to 25% of the allocations referred to at paragraph 17.7 above, estimated at £134,000 per annum over the next two years, be used to cover respective associated staff and administration costs, subject to all available government funding for that purpose being claimed first.

17.9. That determination of applications for funding from the Crown Estate Economic Development Fund be delegated to the Corporate Director for Enterprise and Sustainable Regeneration, in consultation with the Leader, Depute Leader, Chair and Vice Chair of the Development and Infrastructure Committee.

17.10. That determination of applications for funding from the Crown Estate Community Led Development Fund be delegated to the Corporate Director for Enterprise and Sustainable Regeneration, in consultation with the Leader, Depute Leader, Chair and Vice Chair of the Development and Infrastructure Committee, together with the Chair of the Orkney Local Action Group, established to deliver the 2014-20 LEADER Programme.

17.11. That the unallocated 50% balance in the Crown Estate Fund, estimated at £627,000 as at 31 March 2022, together with 50% of future annual allocations of Crown Estate revenues, should continue to be applied in accordance with the guiding principles agreed by the Council on 19 December 2019 and referred to at paragraph 17.2 above.

17.12. That any budget allocations to the Crown Estate Economic Development Fund and Crown Estate Community Led Development Fund that were not spent or committed within the financial year in which they were awarded be carried forward and retained as ring fenced elements within the Fund balances.

17.13. That the Corporate Director for Enterprise and Sustainable Regeneration should submit a report, to the first available meeting of the Development and Infrastructure Committee, setting out eligibility criteria and parameters in respect of the Crown Estate Economic Development Fund and Crown Estate Community Led Development Fund.

17.14. That annual monitoring reports in respect of the Crown Estate Economic Development Fund and Crown Estate Community Led Development Fund be submitted to the Development and Infrastructure Committee.

17.15. That the Corporate Director for Enterprise and Sustainable Regeneration should review the funding allocations to the Crown Estate Economic Development Fund and the Crown Estate Community Led Development Fund after a period of three years from the date the funds are launched, and submit a report, to the Policy and Resources Committee, detailing the outcome of that review.

18. Economic Recovery Steering Group

ASPIRE Orkney – Progress Update

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing a report from the Head of Enterprise and Economic Growth, the Committee:

Noted:

18.1. That, on 25 November 2020, the Council resolved that the detail of the ASPIRE Orkney programme be subject to further consideration, in the context of the Council's corporate plan, by the Policy and Resources Committee, with effect from January 2021, and thereafter as a standing item for the Policy and Resources Committee.

18.2. That progress updates in relation to the ASPIRE Orkney programme of activity had been presented to the Policy and Resources Committee on 23 February 2021, 20 April 2021, 22 June 2021, 29 November 2021 and 22 February 2022.

18.3. That, on 22 February 2022, the Policy and Resources Committee was advised that an update on both the Business Plan and Action Plan would be presented to the meeting of the Policy and Resources Committee to be held on 21 June 2022.

18.4. The main activities undertaken by ASPIRE Orkney Ltd between February 2022 and May 2022, including an update on the Business Plan and Action Plan, as detailed in section 4 of the report by the Corporate Director for Enterprise and Sustainable Regeneration.

19. Exclusion of Public

On the motion of Councillor James W Stockan, seconded by Councillor Heather N Woodbridge, the Committee resolved that the public be excluded for the remainder of the meeting, as the business to be considered involved the disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

20. Stage 2 Capital Project Appraisal

Infrastructure for Housing at Soulisquoy, Kirkwall

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Education, Leisure and Housing, copies of which had been circulated, and after hearing a report from the Service Manager (Resources), the Committee:

Noted:

20.1. That, on 11 November 2020, the Education, Leisure and Housing Committee recommended that, as an exception to the Capital Project Appraisal process, in order to maximise time limited Scottish Government grant funding, the Executive Director of Education, Leisure and Housing should submit, to the Policy and Resources Committee, a Stage 2 Capital Project Appraisal in respect of infrastructure for up to 112 social rented houses at Soulisquoy, Kirkwall.

20.2. That the Stage 1 Capital Project Appraisal, considered by the Education Leisure and Housing Committee on 11 November 2020, identified 112 social housing units along with an area for future development.

20.3. That the area for future development was now proposed to be included within the overall project and allowed for an increase of housing units from 112 to 139, comprising a total of 120 social rented properties, to be developed separately by the Council and Orkney Housing Association Limited, together with 19 serviced self-build sites to be developed by the Council.

20.4. That the Sustainable Drainage Systems (SuDS) basin design, which received planning permission on 9 March 2022, was a shared element of the infrastructure taking into account the management of surface water from the separate new Kirkwall Care Facility site.

20.5. That the new Kirkwall Care Facility capital project had already been approved by Council and included provision in respect of site infrastructure.

20.6. That discussions remained ongoing with the Scottish Government regarding funding towards the infrastructure costs associated with the social housing elements of the overall project.

20.7. That the Council would require to fund the infrastructure costs associated with the serviced self-build sites.

The Committee resolved to **recommend to the Council:**

20.8. That the Stage 2 Capital Project Appraisal in respect of site infrastructure for housing at Soulisquoy, Kirkwall, attached as Appendix 8 to this Minute, be approved.

20.9. That, as an exception to the Capital Project Appraisal process, in order to maximise time limited Scottish Government grant funding, the provision of site infrastructure for housing at Soulisquoy, Kirkwall, be added to the capital programme for 2022/23 onwards.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

21. Local Authority COVID Economic Recovery Fund

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 1, 4 and 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing a report from the Head of Enterprise and Economic Growth, the Committee:

Noted:

21.1. That, in February 2022, the Scottish Government announced details of an £80M flexible Local Authority COVID Economic Recovery (LACER) fund, to support local economic recovery and cost of living impacts on low-income households, with non-binding guiding principles, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, provided via COSLA.

21.2. That, in March 2022, the Scottish Government provided funding of £548,000 to the Council as its allocation of the LACER fund.

21.3. That the Council had received a variety of requests, as well as proposals derived from a local interpretation of the guiding principles, as detailed in Appendix 2 to the report by the Corporate Director for Enterprise and Sustainable Regeneration.

21.4. Proposed allocation of the LACER fund, as outlined in section 5.5 of the report by the Corporate Director for Enterprise and Sustainable Regeneration.

21.5. That, in terms of delegated powers, the Chief Executive had authorised an allocation from the LACER fund to continue funding a staffing resource up to March 2023.

The Committee resolved to **recommend to the Council:**

21.6. That the following allocations from the LACER fund be approved:

- Households affected by poverty – to enable assistance to low-income households that are disproportionately impacted by the pandemic and the current cost of living crisis and consider supplemental assistance for organisations that demonstrably provide support.

- Shop Local Developments – to support additional resource, promotion and investment that will encourage local spending and assist in rebuilding customer confidence across Orkney.
- Sectoral support for Hospitality – a scheme to incentivise extended opening times in the hospitality sector to support a lengthening of the trading season.
- Abattoir Facility – detailed feasibility study into a new Orkney based modular/ micro-abattoir.

21.7. That powers be delegated to the Corporate Director for Enterprise and Sustainable Regeneration, in consultation with the Chair of the Development and Infrastructure Committee and Councillor Rachael A King, as Vice Chair of the Integration Joint Board, to determine final award allocations and to disburse the Local Authority COVID Economic Recovery Fund grant funding detailed in paragraph 21.6 above.

21.8. That powers be delegated to the Corporate Director for Enterprise and Sustainable Regeneration, in consultation with the Solicitor to the Council, to conclude Agreements, on the Council's standard terms and conditions, with appropriate organisations and where required, in respect of the funding, detailed at paragraph 21.6 above.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Councillor Rachael A King left the meeting during discussion of this item and Councillor James R Moar left the meeting at this point.

22. Request for Assistance

Councillor Graham A Bevan declared a non-financial interest in this item, in that a close family member was connected with one of the parties mentioned in the report, and was not present during discussion thereof.

Councillor James W Stockan declared a financial interest in this item, in that he had a leasing arrangement with one of the parties mentioned in the report, and was not present during discussion thereof.

Signed: James W Stockan.

Councillor Ivan A Taylor declared a financial interest in this item, in that he had a leasing arrangement with one of the parties mentioned in the report, and was not present during discussion thereof.

As the Chair, Councillor James W Stockan, had declared an interest and left the meeting, Councillor Heather N Woodbridge, Depute Leader, took the Chair for this item.

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 4 and 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to a request for assistance.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Councillor Rachael A King rejoined the meeting at this point.

Signed: (Heather N Woodbridge).

Councillor Mellissa-Louise Thomson left the meeting at this point.

23. Orkney Research and Innovation Campus

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 4 and 6 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to the Orkney Research and Innovation Campus.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

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24. Strategic Projects – Resources

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Act.

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing a report from the Head of Enterprise and Economic Growth, the Committee:

Resolved to **recommend to the Council** what action should be taken with regard to resources required to support delivery of the Strategic Projects.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

25. Asset Management Sub-committee

Under section 50A(4) of the Local Government (Scotland) Act 1973, the public had been excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 9 of Part 1 of Schedule 7A of the Act.

After consideration of the draft Minute of the Meeting of the Asset Management Sub-committee held on 31 May 2022, copies of which had been circulated, the Committee:

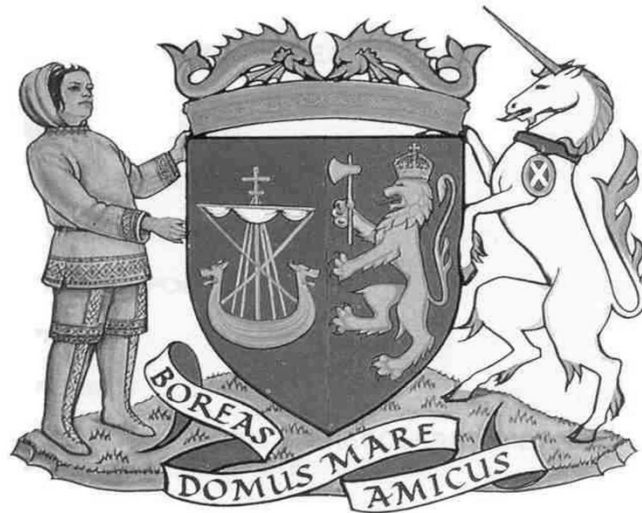
Resolved, on the motion of Councillor Heather N Woodbridge, seconded by Councillor James W Stockan, to approve the Minute of the Meeting of the Asset Management Sub-committee held on 31 May 2022, attached as Appendix 9 to this Minute, as a true record.

26. Conclusion of Meeting

At 16:35 the Chair declared the meeting concluded.

Signed: James W Stockan.

ORKNEY ISLANDS COUNCIL



REVENUE BUDGET

2022/23

REVENUE ESTIMATES

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FOREWORD BY HEAD OF FINANCE

INTRODUCTION

The Local Government Finance Act 1992 is the legislative basis for the current system of local taxation, namely Council Tax. The Council is required to set a balanced budget by the 11 March in the financial year preceding that for which it is set. The revenue budget for the financial year 2022/23, commencing 1 April 2022, was agreed on 10 March 2022 with the Council Tax Band D level increasing by 3%, from 2021/22 level, to £1,244.73.

LEVEL OF EXPENDITURE

The net revenue budget for 2022/23 stands at £92.616m.

General Fund services were not asked to identify any efficiency savings for financial year 2022/23. Whilst recognising the need to balance the budget and bring spending into line with available funding, £3.103M were of service pressures were approved for inclusion in the revenue budget. Service pressures are detailed on page 21 and Settlement Adjustments detailed on page 22.

DOCUMENT STRUCTURE

The Strategy and Assumptions on page 5 were agreed by Council on 10 March 2022. These include the Council Tax calculation and the allocation of approved service pressure and savings across General Fund Service Areas.

The Service Committee Budgets on page 24 provides a budget summary by service committee. This includes details of all General Fund and Non-General Fund services.

The General Fund Service Budgets on page 36 details the General Fund Revenue Estimates, beginning with a Service Committee Summary then Service Area Summary, which includes a summary by Service Function. More detailed Service Area budgets by Subjective Group then follow.

The Housing Revenue Account on page 106 deals with the Housing Revenue Account.

The Harbour Account on page 110 deals with the Harbour Accounts : Scapa Flow Oil Port and Miscellaneous Piers and Harbours.

The Orkney College on page 120 deals with the Orkney College Account.

The Corporate Holding Accounts on page 126 deal with the budgets for General Fund and Non-General Fund Repairs and Maintenance to properties, General Fund and Non-General Fund Ground Maintenance costs and Utilities, Insurance, Telephones, Photocopiers and Postages holding accounts.

The Strategic Reserve Fund on page 132 deals with the Strategic Reserve Fund.

The Pension Fund on page 138 deals with the Pension Fund Account.

A Glossary of Terms is provided at page 142.

FOREWORD BY HEAD OF FINANCE

DEFINITION OF KEY TERMS

The estimates have been prepared using the format of the Council's financial ledger system, which reflects the standard classification of local authority income and expenditure as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authorities (Scotland) Accountancy Advisory Committee (LASAAC).

Each of the constituent elements of the 2022/23 budget total are shown to enable both reader and budget holder to quickly see what makes up the budget figure presented.

The budget figures given cover eleven separate datasets, ranging from Approved Budget 2021/22 through to Approved Budget 2022/23.

These eleven datasets or columns of information are split between two distinct groupings which cover the two financial years 2021/22 and 2022/23.

The details show the full year revenue costs of providing General Fund, Housing Revenue Account, Harbour Authority, Orkney College, Corporate Holding Accounts, Strategic Reserve Fund and the Pension Fund.

Approved Budget 2021/22	Approved budget to 31 March 2022. As approved by Council, 2 March 2021.
Baseline Movement 2021/22	Budget movements made in respect of permanent virements and return of one-off budgets 2021/22 to the Revised Budget in light of agreed service changes.
Revised Baseline 2021/22	Approved budget 2021/22 + Baseline movement 2021/22.
Inflation 2022/23	Increases at agreed rate of uplift following the application of the approved budget uplifts.
One-off Adjustments 2022/23	Changes made primarily to time-limited funding arrangements, therefore not part of the Baseline.
Service Pressures 2022/23	New and additional service spending pressures as proposed collectively by the Corporate Management Team and approved by Council.
Efficiency Savings 2022/23	Savings and efficiencies as proposed collectively by the Corporate Management Team and approved by Council.
Finance Settlement 2022/23	Additional funding from the Scottish Government through the finance settlement.
Final Adjustment 2022/23	Final budget changes have been made primarily in relation to known funding levels.
Approved Budget 2022/23	Approved budget to 31 March 2022. As approved by Council, 10 March 2022.

FOREWORD BY HEAD OF FINANCE

DEFINITION OF KEY TERMS (cont.)

The following terms are used throughout the estimates with the undernoted definitions:

Service Area	Specific area within a Service Committee e.g. Social Care, Transportation, etc.
Service Function	Specific function within a Service Area e.g. Childcare, Elderly Residential, etc.
Subjective Group	Expenditure & Income Grouping e.g. Staff, Property, Fees & Charges etc.

More detailed descriptions of each element within each of the Subjective Groups now follow:

Subjective Group (Expenditure)

Staff Costs	Salaries, Wages, Pension Contributions, National Insurance.
Other Staff Costs	Interview & Removal Expenses, Staff Advertising.
Property Costs	Rent, Rates, Insurance, Heat, Light and Power, Repairs and Maintenance, Cleaning.
Supplies and Services	Purchases of Supplies, Materials, Equipment, Contract Services, Consultants, IT costs.
Transport Costs	Vehicle and Plant Costs, Transport, Fares, Staff Mileage.
Administration Costs	Office Stationery, Photocopying, Telephones, Postage, Printing, Subsistence, Training, non-Property Insurance.
Apportioned Costs	The cost of Central Support Services (Chief Executive, Administration, Legal, Finance & Technical Services) recharged to Service Areas.
Third Party Payments	Payments for the provision of services on an Agency basis, such as Other Local Authorities, Voluntary Organisations, and Private Contractors.
Transfer Payments	Payments to individuals for which no goods or services are received, such as Student Bursaries, Housing Benefits and other Grant Payments.
Loan Charges	Financing of the Capital Programme.
Miscellaneous Expenditure	Other Expenditure

FOREWORD BY HEAD OF FINANCE

DEFINITION OF KEY TERMS (cont.)

Subjective Group (Income)

Government Grants	Scottish Government Grants.
Other Grants & Reimbursements	Health Authority, Other Agencies and Voluntary Organisations.
Rents & Lettings	Hire of Equipment, Lettings and Rents.
Sales	Sale of equipment and materials, Canteen, Refectory and School Meals.
Interest & Loans	Interest on Revenue Balances and Loans.
Fees & Charges	Licenses, Admission Charges, Harbour Dues and Care Charges.
Apportioned Income	The recharge of Central Support Services (Chief Executive, Administration, Legal, Finance & D&I Support) recharged from Service Areas.
Miscellaneous Income	Other Income.

Gareth Waterson
Corporate Director Enterprise & Sustainable Regeneration
May 2022

GENERAL FUND

STRATEGY AND ASSUMPTIONS

STRATEGY AND ASSUMPTIONS

1 THE BUDGET STRATEGY

- 1.1 The Council has faced significant budget constraints in recent years that have required year on year savings; delivering savings of £15.164m over the past 10 years to 31 March 2022 as follows:

	£m
2011/18 (7 years)	11.461
2018/19	1.757
2019/20	0.350
2020/21	1.023
2021/22	0.573
	<u>15.164</u>

- 1.2 The outlook continues to be challenging. In the Scottish Budget 2022-23 briefing, issued on 13 December 2021, the Scottish Information Centre (SPICe) reported that total allocations to local government for 2022/23 saw a reduction in real terms of 2.4%. The Scottish Government however argues that, once revenue funding which is transferred from other portfolios to local government (but still included in the totals within the Finance Circular) is included, the total represents a cash increase of £854 million over the year (7.3%) or a real-terms increase of £539 million (4.5%).

- 1.3 In its response to the Scottish Budget, the Convention of Scottish Local Authorities (COSLA) expressed significant disappointment with the allocations to Local Government, as follows:

“This settlement represents £100m cut to our core Settlement, before any other pressures such as National Insurance costs, pay or inflation are taken into account. We wanted a Budget for Local Government that enables people to Live Well Locally – what we have is a budget that barely allows Local Government to survive. We are left in a position where we do not have adequate funding to provide our range of essential services and support recovery from COVID. Many essential services provided by Scottish Local Government are in a fairly precarious position as a result of cuts to Councils’ core budgets and direction on spend towards Scottish Government priorities over the last few years”.

- 1.4 Since the Council agreed the General Fund Budget and set the Council Tax for 2022/23, the local government allocations in the updated finance circular 1/2022 in the settlement has changed as follows:

	P&R Report	Finance	
	Feb-22	Circular	Difference
	£m	1/2022	£m
	£m	£m	£m
Ring-Fenced Grants	15.528	15.527	-0.001
Non-Domestic Rates	12.954	12.954	0.000
General Revenue Funding	56.233	57.743	1.510
Total General Revenue Funding	84.715	86.224	1.509

- 1.5 The Council's settlement from the Scottish Government has now been confirmed in Finance Circular No 1/2022 at £86.224m.

STRATEGY AND ASSUMPTIONS

1.6 Accordingly, the General Fund revenue budget for financial year 2022/23 has been set at £92.616m, an increase of £1.356m from that reported in February 2022. The changes are as follows:-

	£m
P&R February 2022 Report	91.260
<u>Additional Scottish Government Funding</u>	
Additional Scottish Government Funding	2.316
Reduction of draw on General Fund	-0.960
General Fund Revenue Budget 2022/23	<u>92.616</u>

1.7 The Council's annual budget uplifts since 2011/12 have necessarily reflected the prudent approach taken to the budget, with annual budget uplifts set at less than the headline rate of inflation. This approach has resulted in all Council services having to find additional efficiency savings within their approved budgets to cover the impact of cost price increases. This continued austere and prudent approach to budget setting makes General Fund service overspends more prevalent and the pressure some services budgets are facing more acute. Largely in recognition of the exceptionally difficult second year of the pandemic and the acute pressure that services have been under to maintain existing provision, no efficiency savings have been requested in the preparation for the 2022/23 budget.

1.8 Local Government had been assured, as part of the budget deal for 2019/20, that a three-year settlement for 2020/23 would be provided. The uncertainty from the UK's departure from the European Union and a General Election in December 2019, followed by a delay in setting the UK budget, however resulted in a rethink on the three-year settlement commitment, with single year settlements for 2020/21, 2021/22 and again in 2022/23. A key recommendation made in this report is to also set a one-year budget for 2022/23. A three-year maximum contribution from the Strategic Reserve Fund was agreed in 2020 and the draw from the Strategic Reserve Fund in setting the budget for 2022/23 can be up to the balance remaining from the three-year maximum of £8.263m.

1.9 The Council received £1.814m of non-recurring COVID-19 consequentials as detailed in Finance Circular 5/2021 which was allocated to local government as a late adjustment to the 2021/22 Scottish Government budget. This additional funding was placed in a General Fund contingency after the revenue budget for financial year 2021/22 had been set. This contingency was non-recurring funding so could not be applied as a funding source in the draft General Fund revenue budget for 2022/23.

1.10 A Long-Term Financial Plan for 2018/19 to 2029/30 has been prepared which gives an indication of the funding gap that the Council could face over a ten-year period. A medium-term resource strategy was also developed to establish a framework for budget setting over the medium term, with the general recognition that further spending reductions need to be considered in a strategic manner and in the context of potential future income streams. This includes the various wind farm projects being progressed by the Strategic Projects team over the medium-to-long term.

STRATEGY AND ASSUMPTIONS

- 1.11 The reality is that sustained real terms increases in general revenue funding are not being delivered, whilst the use of reserves to balance the budget can only be a solution if the contribution is at a sustainable level. There is therefore a continuing requirement to maximise income from all available sources and to reduce the level of General Fund expenditure to bring it more into line with the financial support received. The draft budget includes a proposal to increase the use of reserves over the short to medium term as part of an agreed strategy to create additional capacity within the Council's management structure as a means of supporting delivery on the Council's agreed priorities going forward.
- 1.12 In addition to setting the Council Tax level for the financial year ending 31 March 2023, the Council is required by law to set a balanced revenue budget by 11 March whereby the level of budgeted expenditure cannot be set at a level greater than the known or realistically anticipated total income for that year.

2 HEADLINE GRANT SETTLEMENT FIGURES

- 2.1 At Council level, the settlement has delivered an increase in the revenue grant that will be received of £1.745 million, as illustrated below:

	£m
2022/23 (FC 1/2022)	86.224
2021/22 (FC 5/2021)	84.479
Estimated Grant Increase	<u>1.745</u>

- 2.2 The single biggest movement in the settlement has been the increase in specific grant for ferries funding, with an increase of £4,992m. The settlement is therefore good news on funding for the delivery of ferry services but is less than would be required to cover the Government's priorities and the cost of pay and price increases.
- 2.3 Unfortunately this increase in specific grant for ferries funding was matched by decrease in general funding of £6.355m, with the balance in income coming through Non-domestic rates increases (remember rates were reduced as part of COVID recovery measures) of £3.166m - essentially restoring the pre-COVID position.
- 2.4 The final adjustment was a £0.057m fall in Early Learning and Childcare Expansion specific grant.
- 2.5 The year on year reduction in Loan Charges support continues with a reduction of £219,000 in 2022/23. Loan charges support will reduce over future years according to the Government profile for repayment of capital debt.
- 2.6 A review of where loan and leasing charges sit relative to the settlement floor was carried out by the Scottish Government and COSLA during 2018. This review concluded that loan and leasing charges should remain within the floor calculation which should afford the Council some protection in future. With the Government support for servicing debt diminishing, the importance of repaying existing debt is increasingly important.

STRATEGY AND ASSUMPTIONS

2.7 The Scottish Government requires local authorities to deliver on the full package of agreed measures as set out in the letter, including the shared priorities which will improve outcomes for local people. The total overall funding package for 2022-23 now includes:

- Real terms growth to the overall settlement;
- An increase of £120m in the core budget in cash terms;
- £353.9m previously announced for Health and Social Care integration;
- £174.5m for continued delivery of the real Living Wage within Health and Social Care;
- £15m for uprating of free personal and nursing care payments;
- £20.4m for implementation of the Carers Act;
- Additional investment of £124m to provide care at home;
- £20m to support Interim Care;
- An additional £200m to support investment in health and social care;
- £145m for Additional Teachers and Support Staff;
- Funding for 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant;
- £68.2m for Child Bridging Payments; and
- An extra £64m revenue and £30m of capital funding to support the expansion of Free School Meals.

2.8 The Cabinet Secretary for Finance and Economy also announced a £290 million cost of living support package at Stage 3 of the Budget Bill on 10 February. £280 million will be utilised to provide £150 to every household receiving a Council Tax Reduction, irrespective of what band their property is in, and £150 to all other households living in a property in band A to D. It should be noted that while £249.5 million has been included in today's Order the funding is not being treated as part of the 2022-23 local government finance settlement.

3 PROJECTED SPENDING PRESSURES

3.1 With real terms cuts in the government grant awarded to core Local Government services, the cost of budgeting for inflation has in recent years, been a significant spending pressure which has had to be partially funded by the Council. The inclusion of an uplift for inflation and a 2% pay award was recommended for 2022/23 to ensure budgets do not fall too far behind what is required to deliver the Council's priorities.

3.2 The real terms cuts and ring fencing of funding has necessitated that Council services have had to find additional efficiency savings within their approved budgets. The estimated cost of applying these budgetary adjustments is £1.710m. The September 2021 headline rate of Consumer Price inflation was 2.9%, up from 0.5% in September 2020. Current economic conditions have pushed inflation (CPI March 2022) up to 7%, and with specific pressures on utilities, fuel, food, transport and materials, pressure on service budgets are likely to be formidable in 2022/23

3.3 Recognising that the Council faces a very difficult task in bringing its revenue budget into line with available resources and a sustainable draw on the Strategic Reserve Fund, services are encouraged to find compensatory savings or undertake service redesign within their own service areas to meet any service pressure bids.

STRATEGY AND ASSUMPTIONS

3.4 No baseline service pressure bids were invited as part of the budget process for 2022/23. This does not mean that there are not latent pressures within Services, rather that due to challenging budget circumstances it has not been possible for the Senior Management Team to support the principle of growth at this time. This will mean that Services will have to continue to manage within historic budget envelopes which may in turn impact on outputs and/or performance. However, several pressure areas with a total cost of £3.103m have been approved for inclusion in the revenue budget, namely:

Recurring pressures:

- o School and Public Bus Services - £0.095m
- o Re-opening of Flotta School - £0.150m
- o Charges for Replacement Bins - £0.010m
- o Management Restructure - Phase 1 - £1.029m
- o Organisational Capacity Review - £1.500m

Non-recurring pressures:

- o Nursery provision - £0.255m
- o Local Government Election - £0.050m
- o Community Council Elections - £0.015m

3.5 In addition, an additional financial contribution of up to £0.2m be allocated from the General Fund contingency, established when setting the revenue budget for financial year 2021/22, to the Pickaquooy Centre Trust in recognition of the impact COVID-19 has had on the Trust's operations during 2021/22.

3.6 The budget pressure from the bus tender in particular has put a huge financial burden on the Council that exceeds the savings achieved through the budget setting process over the past two financial years and those proposed for 2021/22.

3.7 There are limited options to deal with such a significant spending pressure including:

- An increase in Council Tax.
- An increased draw from reserves, if this can be done in a sustainable manner.
- The cessation of services and cuts in employment.
- An increase in other sources of income.
- A combination of the above.

3.8 With a Council Tax base of 8,234 Band D properties for 2022/23, an increase in the Council Tax of £360.86 or 29.8% from £1,208.48 to £1,568.34 would be required to cover the budget growth of £3.103m., and reduce the draw on the reserve fund. At the February 2022 a 7.7% increase in council tax was rejected in favour of a 3% increase resulting in an additional £0.459m draw on reserves in 2022/23.

3.9 The highest Council Tax level in Scotland in 2022/23 is £1,442.60. The average council tax rate for Scotland in 2022/23, band D, is £1,338.01. The rate set for 2022/23 for Orkney is £1,244.73 - 7.5% below the Scottish average, and 16% below the highest.

3.10 Adding the spending pressures to the required draw from reserves to balance the 2022/23 budget would push the contribution up to £11.367m. While this could be afforded from the Strategic Reserve Fund in 2022/23, a draw at this rate is not sustainable in the medium term along with all the other commitments on the Strategic Reserve Fund, as was reported to the Policy and Resources Committee on 21 December 2021, when reviewing the Strategic Reserve Fund.

STRATEGY AND ASSUMPTIONS

- 3.11 With the Council's policy presumption against new commitments effectively being set aside to allow a restructure of Council management and services it will be necessary in future years to add significant additional revenue streams or bring expenditure down into line with ongoing revenue support so that the draw from reserves can be reduced to a sustainable level.
- 3.12 On 23 December 2021, the Council approved a revenue budget for the Strategic Reserve Fund for financial year 2022/23. This included the sum of £8.263m as a financial contribution to General Fund Services, to be used as a planning assumption as part of the Council's budget setting process for General Fund Services. This rate of draw against the Strategic Reserve Fund is not sustainable in the medium term.
- 3.13 The Third Sector in Orkney is a key and valued resource. A freeze in the Third Sector budget was agreed for 2018/19 and 2019/20 while, for 2020/21 and 2021/22, a 1% increase was included in the budget uprating assumptions. A 10% increase for 2022/23 is included, in part to support post COVID recovery, and recognise the sterling work of the Third Sector over the period of the pandemic.

4 RESERVES AND BALANCES

- 4.1 Section 93 of the Local Government Finance Act 1992 requires Scottish authorities, in calculating the Council Tax, to take into account any means by which Council expenses may otherwise be met or provided for. This includes General Fund reserves and earmarked portions of the General Fund balance but not other reserves the Council is specifically allowed to hold.
- 4.2 The Council currently holds various earmarked reserves within General Fund balances as part of its longer-term financial management strategy. These earmarked reserves, amounting to £34.333m at 1 April 2021, are held to meet specific commitments, specific purposes or for specific Council priorities.
- 4.3 Balancing the annual budget by drawing on general reserves may be a legitimate short-term option. However, it is not prudent for reserves to be deployed to finance recurrent expenditure. CIPFA has commented that local authorities should be particularly wary about using one off reserves to deal with shortfalls in current funding. Where such action is to be taken, this should be made explicit, and an explanation given as to how such expenditure will be funded in the medium to long term.
- 4.4 The Council holds a General Fund balance which, at 1 April 2021, stood at £6.684m (1 April 2020 £8.784m) and gives the Council a degree of protection over the longer term from potential risk due to unforeseen significant expenditure calls where insufficient revenue or capital budget provision may exist. In the event that any use of General Fund Reserves is made in determining the 2022/23 revenue budget, this should only be done on the basis of a sustainable strategy, which ensures that future years' revenue budgets are not dependent on the unsustainable continuing use of General Fund Reserves.

STRATEGY AND ASSUMPTIONS

- 4.5 There is no generally recommended target level of uncommitted General Fund Reserves although a number of local authorities do have a target range of between 2% to 4% of their net revenue expenditure. Based on the Net Revenue Budget for 2021/22 of £89.392m, this would imply a level of uncommitted Reserves for the Council of between £1.788m and £3.576m. On 21 December 2021, the Policy and Resources Committee considered the level of General Fund non-earmarked balances and recommended that the level of General Fund Balance for 2022/23 be set at 3% of the net revenue budget for 2021/22, with a target balance of £2.682m. Accordingly, a figure of up to £4.003m would be available for setting a balanced General Fund Budget for 2022/23.
- 4.6 Prior to the finalisation of the 2019/20 financial accounts it was recognised that, as a result of the changed financial circumstances brought about by the coronavirus pandemic, maximum flexibility for the Council would be afforded in 2020/21, as well as for the budget setting process for 2021/22, through retaining a higher General Fund non-earmarked balance and limiting debt repayments to minimum scheduled debt repayment levels.
- 4.7 As a result, several elements from the 2019/20 budget outturn were applied to the General Fund non-earmarked balance rather than to make accelerated debt repayments.
- 4.8 There is presently much uncertainty regarding the budget outturn for financial year 2021/22 and therefore it is not certain if there will be a draw on the non-earmarked General Fund Reserve in financial year 2021/22.
- 4.90 The Council also has available a source of funding from its Strategic Reserve Fund. In setting the revenue budget for 2021/22, a contribution of £7.470m of the interest that would be earned on the Strategic Reserve Fund was budgeted as a means of cushioning savings targets/requirements and to maintain and protect spending and services which might otherwise have been reduced or removed when setting the budget.
- 4.10 The policy recommended for the use of interest earned on the Strategic Reserve Fund has been to establish a Floor of £175m as at 1 April 2012, which has been inflated by the Retail Price Index (RPI) annually, with sums drawn to support services restricted to what can be accommodated from the headroom above the inflated Floor to maintain, as far as possible, the “real” value of the reserves.
- 4.11 With the Consumer Price Index (CPI) now the generally accepted measure of inflation in the United Kingdom, it is proposed that the Strategic Reserve Fund Floor should in future be calculated with CPI inflation rather than RPI.
- 4.12 In May 2021, the Investments Sub-committee obtained assurance that the current income focused investment strategy remained appropriate for the Strategic Reserve Fund managed fund investments. While the review confirmed that expected returns in terms of the current strategy were expected to reduce from 5.6% to 5.2% per annum over a rolling three-year period, largely due to the impact of COVID-19 on the global growth forecasts, this level of income is now considered sufficient to support annual distributions of approximately £6.350m per annum and still maintain the value of the Strategic Reserve Fund in real terms.

STRATEGY AND ASSUMPTIONS

4.13 The value of the Strategic Reserve Fund usable reserves has been estimated at £245.135m as at 31 March 2022. This compares favourably with the minimum balance or “Floor” of £215.771m as at 1 April 2021 and represents probable headroom of £29.364m for financial year 2021/22. Thereafter, the headroom is forecast to decline to £21.819m over the three years to 31 March 2025, as the level of disbursements on the Strategic Reserve Fund exceeds the amount of income generated in real terms.

4.14 To protect the Strategic Reserve Fund in real terms, the Council reduced the reliance placed on the Fund, reducing the annual draw. As budgets have become tighter the reliance on the Strategic Reserve Fund has been increasing, as detailed below:

<u>Financial Year</u>	<u>Annual draw from Strategic Reserve Fund</u>
	<u>£m</u>
2014/15	£3.930
2015/16	£3.930
2016/17	£3.930
2017/18	£3.930
2018/19	£4.684
2019/20	£6.050
2020/21	£6.317
2021/22	£7.470
2022/23	£8.263

4.15 A maximum draw from the Strategic Reserve Fund of £22.050m over the three years 2020/21 to 2022/23 was agreed when setting the budget for 2020/21. With contributions of £6.317m and £7.470m in 2020/21 and 2021/22 this left a balance of £8.263m available for 2022/23.

4.16 As a potential means of increasing income for the Council and securing wider economic benefit for Orkney, the Council has been investing through the Strategic Reserve Fund in the development of a number of wind farm projects. This strategy will, if it ultimately proves to be successful, give the Council a significant additional income stream for a 25 year period. It should be possible to scale back the draw from the Strategic Reserve Fund once this income stream has been realised.

4.17 Feedback from Trade Unions in relation to the use of reserves, has been to urge Elected Members to make full use of reserves to prevent vulnerable groups, particularly disabled people and the elderly, from being disproportionately affected by cuts.

4.18 Having regard to the continuing reduction in grant to support repayment of capital debt, it is recommended that, in the event an underspend on General Fund services is realised in 2021/22, it is applied as follows:

- To establish an Integration Joint Board Resources Fund of up to £0.5m
- Outwith Orkney Placements – to top up the fund as provision for unplanned placements outwith Orkney of individuals at risk.
- To the repayment of capital debt.

4.19 In light of the current financial climate the importance of sustaining a sufficient reserve position is pivotal to the financial framework of the Council given the very tight budgets which have to be set for Council services, the unknown impact of the coronavirus pandemic over 2022/23 and the inherent risk therein.

STRATEGY AND ASSUMPTIONS

5 COUNCIL TAX

- 5.1 The Council Tax is based upon the capital value of domestic properties (as at 1 April 1991) which is determined by the Assessor. Once the capital value of properties is assessed, properties are allocated to one of eight bands.
- 5.2 Some councils generate relatively high levels of income from Council Tax with, at the higher end, 19% of general income raised from Council Tax. In comparison, Orkney generates less than 10% of general income from Council Tax. This is partially historical, with councils having been tied to their 2008/09 Council Tax rates by the freeze and thereafter only permitted capped increases. The mix of house property bands is a further factor with fewer high banded properties in the islands meaning the Council Tax base is a lot lower.
- 5.3 A Council Tax freeze was in place between 2008/09 and 2016/17 and ended in 2017/18. The Local Government Finance settlements have thereafter included a requirement for locally determined Council Tax increases to be capped at 3% (3% real for 2019/20 and 2020/21). The sanctions associated with the freeze and capped increases have removed the discretion for the Council to consider increasing Council Tax to closer to the Scottish average Council Tax rate. The Scottish average Council Tax for 2022/23 is £1,377.30. The Orkney Band D Council Tax increase for 2022/23 was set at 3% at £1,244.73.
- 5.4 The 3% Council Tax increase will mean the Council Tax bands for 2022/23 as indicated below:

Band	Property Value	Proportion of Band D	Council Tax	
			2021/22	2022/23
A	Up to £27,000	240/360	£805.65	£829.82
B	£27,000 - £35,000	280/360	£939.93	£968.12
C	£35,000 - £45,000	320/360	£1,074.20	£1,106.43
D	£45,000 - £58,000	360/360	£1,208.48	£1,244.73
E	£58,000 - £80,000	473/360	£1,587.81	£1,635.44
F	£80,000 - £106,000	585/360	£1,963.78	£2,022.69
G	£106,000 - £212,000	705/360	£2,366.61	£2,437.60
H	Above £212,000	882/360	£2,960.78	£3,049.59

- 5.5 In September each year, the Council submits an annual return to the Scottish Government providing details of Council Tax Band D equivalent properties which is used by the Scottish Government in determining the level of revenue support grant for each Council. The number of Band D equivalent properties in Orkney for the September 2021 return was 8,234.
- 5.6 An element of non-collection of Council Tax will inevitably occur and it is considered prudent to make a non-collection allowance of 1.0%, thereby reducing the Band D equivalent by 82 from 8,234 to 8,152. The allowance for non-collection applied when setting the 2021/22 Council Tax was also 1.0%. With a recommended increase in the Band D Council Tax level at £1,244.73, the total amount of income expected to be generated is a total of £10.147m.

6 EFFICIENCY SAVINGS FOR 2022/23

- 6.1 Largely in recognition of the exceptionally difficult second year of the pandemic and the acute pressure that services have been under to maintain existing provision, no efficiency savings have been requested in the preparation for the 2022/23 budget.

STRATEGY AND ASSUMPTIONS

7 TARGET SAVINGS AND FUTURE SAVINGS PROPOSALS

7.1 The current level of budgeted expenditure is more than can be sustained through the ongoing support from Scottish Government and locally raised revenue from Council Tax and fees and charges. There is also a high level of risk inherent in propping up the budget through contributions from reserves. To counter this risk and seek to bring expenditure more into line with recurring resources, a series of projects have been identified with the aim of realising budget savings, as follows:

- Property Portfolio Rationalisation.
- Economic Development Service Redesign.
- Fleet review.
- Marine Services – Business Investment Plan.
- Commercial Waste Service – review.
- Domestic Waste Service – review.
- St Magnus Cathedral Charging Scheme.
- Cultural Donation Schemes.
- Leisure Services Review.
- Life-long Learning Offer.
- Introducing a ‘Contributing to Your Support’ Policy.
- Transportation Service – Strategic Transportation Services.
- Third Sector Commissioning Review

7.3 Little progress has been made on these savings initiatives over the past two years, with efforts interrupted by the response to the COVID-19 pandemic and Our People Our Plan. The Senior Management Team has however agreed actions to make progress on delivery of savings from these themes over the next year.

7.4 The Integration Joint Board also needs to realise savings in the activities commissioned by the Board. Through a series of meetings between the Council and NHS Orkney, a savings target over the three-year period 2020/21 to 2022/23 has been agreed at £4.2m, with £2.4m attributable to NHS Orkney delivered services and £1.8m attributable to Orkney Islands Council delivered services. This will be challenging to achieve in a climate of increasing demand and rises in the cost of employing staff.

7.5 The savings target of £1.8m, whilst significant, is less than the budget increase of £4.183m awarded to Social Care between financial years 2016/17 and 2021/22. The Floor calculation is based on an all Scotland reduction of 0.92%, so to treat Social Care equivalent to the other Council services due consideration would need to be given to applying a commensurate reduction to the Social Care base budget before any “new monies” are added. This has not however been applied to the draft budget for financial year 2022/23.

8 CHARGING FOR SERVICES

8.1 The Council approved a revised Corporate Charging and Concessions Policy on 9 December 2014.

8.2 The importance of charges has increased with the reduction in grant funding and the knowledge that increasing existing charges and introducing new charges are required in order to maintain services or prevent certain services being removed altogether. Inflation, as measured by the Consumer Price Index was 3.0% at September 2021 but had increased to 5.1% by November 2021. It is therefore recommended that Executive Directors should look to review and increase existing charges by a minimum of 5% from 1 April 2022, if it is possible to do so.

STRATEGY AND ASSUMPTIONS

8.3 There are however exceptions required to this policy where, for commercial or other reasons, application of the charge would result in a reduction in income or where the charges collected by the Council are set by statute; a sub-committee to which the Council has delegated responsibility, or a national body. Nationally determined charges will continue to be adjusted according to the national changes.

8.4 The proposed exceptions where the increase of at least 3% will not apply are as follows:-

- 8.4.1 Building Warrant and Planning fees - set nationally;
- 8.4.2 Harbour Charges (annual increase considered separately)
- 8.4.3 Car Park Charges;
- 8.4.4 Residential Care and Home Care - based on cost of service;
- 8.4.5 Very Sheltered Housing - based on cost of service;
- 8.4.6 Supported Accommodation - based on cost of service;
- 8.4.7 Licensing fees;
- 8.4.8 Ship Sanitation Certification;
- 8.4.9 Marriage / Civil Partnership - set nationally;
- 8.4.10 Roads Inspection Fees - set nationally; and
- 8.4.11 Trade Waste Charges.
- 8.4.12 Homelessness Rents
- 8.4.13 Ferry fares (dependent on confirmation of funding)

8.5 When calculating increases for the Council charges register, the increased charges will be rounded for ease of collection in accordance with the following charging policy guidance:-

- 8.5.1 Less than £2.00 3% rounded to nearest 5p;
- 8.5.2 £2.00 to £49.99 3% rounded to nearest 10p;
- 8.5.3 £50.00 to £99.99 3% rounded to nearest 50p; and
- 8.5.4 £100.00 and over 3% rounded to nearest £1.

8.6 For small value charges that have not increased for a few years these will be looked at in the year ahead and the increase applied if they would have increased but for the rounding preventing the increase.

9 REVENUE BUDGET SUMMARY

9.1 The proposed uprating assumptions to be applied to the existing base budget are set out in Annex 1 and total £1.613m for 2022/23. The table below indicates the monetary values where increases are to be applied.

	£m	£m
Staff Costs - Non Teaching	1.025	
Staff Costs - Teaching	0.383	
Property Costs	0.087	
Third Sector (10%)	0.142	
Trading Organisations	0.175	
Internal Transport	0.064	
		1.876
Sales	(0.037)	
Fees and Charges	(0.127)	
Other Income	(0.081)	
		(0.245)
Total Net Uplift		1.631

STRATEGY AND ASSUMPTIONS

9.2 A summary of the net budget movement between 2021/22 and 2022/23 is set out below:-

	2022/23
Overall Budget Increase	£m
Movement 2021/22 to 2022/23	0.054
Represented By:	
Movement in Gross Revenue Grant	(7.865)
Non-Domestic Rates	3.166
Council Tax	0.889
Crown Estate Funding applied to savings	2.316
Increase Draw on Strategic Reserve Fund	1.548
	0.054

9.4 The increase in ring-fenced funding for Government priorities, together with the pay and price pressures, will require an increased contribution of £1.548m from the Council's Other Reserves, together with £2.316m from the General Fund non earmarked balance, to set a balanced budget for 2022/23. The contribution from Other Reserves includes the following:

- £0.793m as a general funding contribution towards General Fund Services from the Strategic Reserve Fund.
- £0.5m towards staffing from the Integration Joint Board Resources Fund.
- £0.255m in respect of an existing project specific commitment for Nursery Provision.

9.5 Taking account of the reduction in the level of funding available and the commitments on that funding, it is proposed that the budget for 2022/23 be set at £92.616m as detailed in Annex 5, along with the calculation of the Council Tax for 2022/23.

APPROVED BUDGET CALCULATION 2022/23

	£000
Approved Budget 2021/22	91,206.5
Add: Baseline Movement	-687.1
Add: Inflation	1,710.5
Add: One-Off Adjustment	320.0
Add: Service Pressures	2,783.1
Less: Savings	0.0
Add: Settlement Adjustment	2,513.0
Less: Final Adjustment	-5,229.8
Approved Budget 2022/23	<u>92,616.2</u>

COUNCIL TAX CALCULATION 2022/23

	£000
Approved Budget 2022/23	92,616.2
Less: Movement in Reserves	-11,672.2
	<u>80,944.0</u>
Less: Finance Settlement	-70,697.0
Less: Council Tax Empty Property Surcharge	-100.0
Expenditure to be met by Council Tax	<u>10,147.0</u>
Band D Properties Forecast	8,234
Assumed Collection rate	99.0%
No. of Band D Equivalent Tax Payers	8,152
Band D Council Tax 2022/23	<u>1,244.73</u>

Band	Property Value (£)	Proportion	Tax (£)
A	up to 27,000	240/360	829.82
B	over 27,000-35,000	280/360	968.12
C	over 35,000-45,000	320/360	1,106.43
D	over 45,000-58,000	360/360	1,244.73
E	over 58,000-80,000	473/360	1,635.44
F	over 80,000-106,000	585/360	2,022.69
G	over 106,000-212,000	705/360	2,437.60
H	above 212,000	882/360	3,049.59

COUNCIL TAX COMPARISON 2022/23

Council Tax Level in Scotland 2022/23	Band D	% Increase
Aberdeen City Council	1,418.62	3.0%
Aberdeenshire Council	1,339.83	3.0%
Angus Council	1,242.14	3.0%
Argyll & Bute Council	1,408.76	3.0%
City of Edinburgh Council	1,378.75	3.0%
Clackmannanshire Council	1,343.77	3.0%
Comhairlie Nan Eilean Siar	1,229.29	3.0%
Dumfries & Galloway Council	1,259.30	3.0%
Dundee City Council	1,419.03	2.9%
East Ayrshire Council	1,416.61	3.0%
East Dunbartonshire Council	1,348.25	3.0%
East Lothian Council	1,341.69	3.0%
East Renfrewshire Council	1,375.11	3.5%
Falkirk Council	1,274.60	4.0%
Fife Council	1,319.22	3.0%
Glasgow City Council	1,428.00	3.0%
Highland Council	1,372.30	3.0%
Inverclyde Council	1,357.81	2.0%
Midlothian Council	1,442.60	2.4%
Moray Council	1,362.56	3.0%
North Ayrshire Council	1,382.97	3.0%
North Lanarkshire Council	1,257.89	3.0%
Orkney Island Council	1,244.73	3.0%
Perth & Kinross Council	1,351.00	2.5%
Renfrewshire Council	1,354.88	3.0%
Scottish Borders Council	1,291.53	3.0%
Shetland Island Council	1,206.33	0.0%
South Ayrshire Council	1,383.96	2.9%
South Lanarkshire Council	1,233.00	2.5%
Stirling Council	1,384.58	3.0%
West Dunbartonshire Council	1,332.36	3.0%
West Lothian Council	1,314.71	3.0%
Scotland Average	1,338.01	

SUMMARY OF APPROVED SERVICE PRESSURES 2022/23

SUMMARY BY SERVICE AREA	Service Area Code	Approved Service Pressure £000
Education	ED	499.5
Leisure Services	LS	0.0
Social Care	SC	0.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	10.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	2,593.6
Totals		3,103.1

SUMMARY BY ITEM	Service Area Code	Approved Service Pressure £000
Budget Increase		
School and Public Bus Services	ED	94.5
Re-opening of Flotta School	ED	150.0
Charges for Replacement Bins	EH	10.0
Management Restructure - Phase 1	OS	1,028.6
Organisational Capacity Review	OS	1,500.0
Nursery provision	ED	255.0
Local Government Election	OS	50.0
Community Council Elections	OS	15.0
Totals		3,103.1

SUMMARY OF SETTLEMENT ADJUSTMENTS 2022/23

SUMMARY BY SERVICE AREA	Service Area Code	Settlement Adjustment £000
Education	ED	783.0
Leisure Services	LS	0.0
Social Care	SC	1,731.0
Law & Order	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health & Trading Standards	EH	-27.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	26.0
Totals		2,513.0

SUMMARY BY ITEM	Service Area Code	Settlement Adjustment £000
Budget Increase		
Scottish Disability Assistance	ED	29.0
Removal of Curriculum changes	ED	29.0
Scottish Child Payments Bridging Payments	ED	85.0
Removal of Music Tuition Charges	ED	28.0
Teacher Numbers	ED	53.0
Discretionary Housing Payments	OS	16.0
Homelessness Support	SC	22.0
Scottish Assessors Association Barclay Implimentation	OS	10.0
Access to Counselling in Schools	ED	21.0
Extra Environmental Health Officers	EH	-27.0
Funding for Teachers	ED	329.0
Winter Planning Care	SC	560.0
Interim Care	SC	90.0
Mental Health Recovery & Renewal	SC	20.0
FSM expansion P4/P5 and special	ED	173.0
FSM school holidays	ED	36.0
Additional Investment in Health & Social Care	SC	940.0
Social Work Capacity in Adult Services	SC	99.0
Totals		2,513.0

SUMMARY OF EFFICIENCY SAVINGS 2022/23

SUMMARY BY SERVICE AREA	Service Area Code	Efficiency Savings £000
Education	ED	0.0
Leisure Services	LS	0.0
Social Care	SC	0.0
Law, Order and Protective Services	LO	0.0
Roads	RD	0.0
Transportation	TR	0.0
Operational Environmental Services	OE	0.0
Environmental Health	EH	0.0
Other Housing	OH	0.0
Economic Development	DV	0.0
Planning	PL	0.0
Other Services	OS	0.0
Total		0.0

		0.0
		0.0
		0.0
		0.0
Total		0.0

SERVICE COMMITTEE BUDGETS

SERVICE COMMITTEE SUMMARY							
	2022/23		2022/23				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
By Committee (General Fund)							
Development and Infrastructure	17,476.8	70.4	399.2	342.6	0.0	(5,077.4)	13,211.6
Education, Leisure & Housing	41,890.1	227.8	740.4	510.8	0.0	1,042.0	44,411.1
Orkney Health and Care Partnership	20,698.8	223.1	446.0	0.0	0.0	1,811.6	23,179.5
Policy and Resources	11,140.8	(1,811.0)	124.9	2,249.7	0.0	109.6	11,814.0
Totals	91,206.5	(1,289.7)	1,710.5	3,103.1	0.0	(2,114.2)	92,616.2
By Committee (Non-General Fund)							
Harbour Authority Sub-committee	125.2	(1,382.0)	(270.9)	4,715.7	0.0	(1,791.0)	1,397.0
Education, Leisure & Housing	(0.0)	0.0	(66.5)	0.0	0.0	66.5	(0.0)
Asset Management Sub-committee	(0.0)	0.0	41.3	0.0	0.0	(35.4)	5.9
Investment Sub-committee	(6,769.4)	0.0	6.5	0.0	0.0	1,163.2	(5,599.7)
Pension Fund	(26,913.2)	0.0	253.1	3,299.2	(1,035.2)	1.0	(24,395.1)
Totals	(33,557.4)	(1,382.0)	(36.5)	8,014.9	(1,035.2)	(595.7)	(28,591.9)

NOTES:

For the purposes of the Service Committee Summary, the column headings have been simplified from the information shown within the detailed Service Area Summaries as follows:-

2021/22 Budget	Approved Budget 2021/22
2021/22 Change	Return One-Off Budget 2021/22 + Baseline Other
2022/23 Inflation	Inflation 2022/23
2022/23 Service Pressures	One-Off + Baseline 2022/23
2022/23 Efficiency Savings	Efficiency Savings 2022/23
2022/23 Change	Finance Settlement + Final Adjustments 2022/23
2022/23 Budget	Approved Budget 2022/23

DEVELOPMENT AND INFRASTRUCTURE							
	2022/23		2022/23				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Roads	3,073.6	33.4	68.4	0.0	0.0	0.5	3,175.9
Transportation	8,093.1	14.0	287.5	40.4	0.0	(5,022.9)	3,412.1
Operational Environmental Services	2,929.8	24.4	(18.1)	10.0	0.0	0.0	2,946.1
E/Health and Trading Standards	940.2	2.5	15.4	21.5	0.0	(22.4)	957.2
Economic Development	1,408.0	(2.1)	14.7	241.3	0.0	4.0	1,665.9
Planning	1,032.1	(1.8)	31.3	29.4	0.0	(36.6)	1,054.4
	17,476.8	70.4	399.2	342.6	0.0	(5,077.4)	13,211.6
Roads							
Winter Maintenance and Response	944.2	0.0	19.0	0.0	0.0	0.0	963.2
Street Lighting	220.5	0.0	2.6	0.0	0.0	0.0	223.1
Car Parks	(151.3)	1.6	2.6	0.0	0.0	0.5	(146.6)
Other Works	111.2	0.0	1.1	0.0	0.0	0.0	112.3
Traffic Management	237.8	0.0	1.8	0.0	0.0	0.0	239.6
Structural Maintenance	1,244.4	31.8	24.7	0.0	0.0	0.0	1,300.9
Routine Maintenance	772.6	0.0	14.9	0.0	0.0	0.0	787.5
Quarries Holding Account	(500.0)	0.0	0.0	0.0	0.0	0.0	(500.0)
Roads Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	108.8	0.0	1.7	0.0	0.0	0.0	110.5
Movement In Reserves	85.4	0.0	0.0	0.0	0.0	0.0	85.4
Net Expenditure	3,073.6	33.4	68.4	0.0	0.0	0.5	3,175.9
Transportation							
Administration	220.7	(0.8)	4.4	16.8	0.0	1.1	242.2
Co-ordination	75.0	0.6	0.3	0.0	0.0	0.0	75.9
Concessionary Fares	124.6	0.0	0.0	0.0	0.0	0.0	124.6
Support for Operators - Bus	1,293.3	0.0	12.9	23.6	0.0	0.0	1,329.8
Support for Operators - Air	1,186.9	0.0	11.9	0.0	0.0	0.0	1,198.8
Support for Operators - Ferries	3.1	0.0	0.0	0.0	0.0	0.0	3.1
Airfields	432.0	0.0	5.7	0.0	0.0	0.0	437.7
Orkney Ferries	4,757.5	14.2	252.3	0.0	0.0	(5,024.0)	0.0
Net Expenditure	8,093.1	14.0	287.5	40.4	0.0	(5,022.9)	3,412.1
Operational Environmental Services							
Burial Grounds	94.3	0.0	(5.3)	0.0	0.0	0.0	89.0
Refuse Collection	613.4	24.4	(11.6)	10.0	0.0	0.0	636.2
Waste Disposal	1,317.0	0.0	(9.5)	0.0	0.0	0.0	1,307.5
Recycling	513.1	0.0	3.4	0.0	0.0	0.0	516.5
Environmental Cleansing	392.0	0.0	4.9	0.0	0.0	0.0	396.9
Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	2,929.8	24.4	(18.1)	10.0	0.0	0.0	2,946.1
E/Health and Trading Standards							
Administration	584.0	(1.3)	9.6	13.6	0.0	(24.1)	581.8
Trading Standards	271.5	(0.6)	5.0	7.9	0.0	1.7	285.5
Public Toilets	84.7	4.4	0.8	0.0	0.0	0.0	89.9
Net Expenditure	940.2	2.5	15.4	21.5	0.0	(22.4)	957.2

DEVELOPMENT AND INFRASTRUCTURE (CONTINUED)							
	2022/23		2022/23				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Economic Development							
Administration	632.3	(1.5)	11.7	241.3	0.0	3.3	887.1
Business Gateway	173.3	(0.5)	2.1	0.0	0.0	0.7	175.6
EEC Expenditure	9.4	0.0	0.0	0.0	0.0	0.0	9.4
LEADER Programme	25.0	(0.1)	0.9	0.0	0.0	0.0	25.8
Regeneration	16.5	0.0	0.0	0.0	0.0	0.0	16.5
Tourism	112.5	0.0	0.0	0.0	0.0	0.0	112.5
Economic Development Grants	291.7	0.0	0.0	0.0	0.0	0.0	291.7
Other Economic Dev. Grants	147.3	0.0	0.0	0.0	0.0	0.0	147.3
Net Expenditure	1,408.0	(2.1)	14.7	241.3	0.0	4.0	1,665.9
Planning							
Administration	388.4	(0.4)	6.3	4.8	0.0	(44.9)	354.2
Development Management	150.3	(0.4)	9.7	8.8	0.0	7.0	175.4
Development Planning	428.9	(1.0)	8.3	7.9	0.0	(7.3)	436.8
Building Standards	18.9	0.4	6.2	7.9	0.0	8.2	41.6
Archaeology	45.6	(0.4)	0.8	0.0	0.0	0.4	46.4
Net Expenditure	1,032.1	(1.8)	31.3	29.4	0.0	(36.6)	1,054.4

EDUCATION, LEISURE AND HOUSING							
	2022/23		2022/23				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Education	35,950.9	188.0	648.9	504.2	0.0	1,113.5	38,405.5
Leisure Services	4,278.5	37.2	41.2	0.0	0.0	(119.5)	4,237.4
Other Housing	1,660.7	2.6	50.3	6.6	0.0	48.0	1,768.2
	41,890.1	227.8	740.4	510.8	0.0	1,042.0	44,411.1
Non-General Fund Services							
Housing Revenue Account	(0.0)	0.0	(73.0)	0.0	0.0	73.0	0.0
Orkney College	(0.0)	0.0	6.5	0.0	0.0	(6.5)	(0.0)
	(0.0)	0.0	(66.5)	0.0	0.0	66.5	(0.0)
Education							
Senior Secondary Schools	10,838.9	36.1	192.4	7.9	0.0	152.1	11,227.4
Junior Secondary Schools	2,996.0	13.2	50.9	0.0	0.0	15.9	3,076.0
Primary Schools	11,126.0	71.6	197.0	153.9	0.0	304.8	11,853.3
Early Learning and Childcare	4,026.5	23.1	82.6	255.0	0.0	(43.8)	4,343.4
Additional Support Needs	1,153.4	0.3	16.0	0.0	0.0	88.9	1,258.6
Papdale Halls of Residence	773.9	9.2	12.1	0.0	0.0	12.9	808.1
Quality Development	55.5	0.1	1.2	0.0	0.0	(0.1)	56.7
Administration	(767.1)	(0.1)	32.9	0.0	0.0	308.0	(426.3)
Assistance For Students	198.9	0.6	(1.0)	0.0	0.0	25.6	224.1
Community Learning and Development	329.2	0.9	3.5	0.0	0.0	36.9	370.5
School Meals	1,228.1	30.9	21.0	16.5	0.0	212.5	1,509.0
School Transport	3,930.8	0.0	39.3	70.9	0.0	0.0	4,041.0
School Crossing Patrol	52.1	2.1	1.0	0.0	0.0	(0.4)	54.8
Parent Councils	8.7	0.0	0.0	0.0	0.0	0.2	8.9
Net Expenditure	35,950.9	188.0	648.9	504.2	0.0	1,113.5	38,405.5
Leisure Services							
Administration	386.6	0.7	7.4	0.0	0.0	(28.0)	366.7
Parks and Play Areas	345.9	0.7	3.3	0.0	0.0	0.3	350.2
Healthy Living Centres	70.1	3.2	0.2	0.0	0.0	2.4	75.9
Tourism - Caravan Sites	(12.5)	1.0	(2.2)	0.0	0.0	0.2	(13.5)
Tourism - Hostels	(2.5)	0.6	(2.1)	0.0	0.0	1.8	(2.2)
Sports Development	83.4	1.6	0.9	0.0	0.0	0.5	86.4
Sports Facilities	1,030.7	3.5	2.7	0.0	0.0	3.2	1,040.1
Swimming Pools	207.5	6.1	(1.7)	0.0	0.0	1.1	213.0
Active Schools	94.5	(0.7)	4.2	0.0	0.0	(62.4)	35.6
Community Facilities	318.8	7.4	(8.7)	0.0	0.0	(33.0)	284.5
Heritage	313.9	(0.1)	19.0	0.0	0.0	(6.2)	326.6
Museums	292.6	4.4	1.3	0.0	0.0	(10.5)	287.8
St Magnus Cathedral	182.8	1.4	2.7	0.0	0.0	6.3	193.2
Libraries	966.7	7.4	14.2	0.0	0.0	4.8	993.1
Net Expenditure	4,278.5	37.2	41.2	0.0	0.0	(119.5)	4,237.4

EDUCATION, LEISURE AND HOUSING (CONTINUED)							
	2022/23		2022/23				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
Other Housing							
Housing support	65.3	0.3	1.3	0.0	0.0	0.4	67.3
Homelessness	839.2	(0.5)	41.3	6.6	0.0	30.6	917.2
Housing Loans	10.9	0.0	0.1	0.0	0.0	0.0	11.0
Energy Initiatives	38.3	0.0	0.8	0.0	0.0	0.4	39.5
Garages	(97.1)	0.0	0.2	0.0	0.0	(0.2)	(97.1)
Miscellaneous	228.9	0.0	3.4	0.0	0.0	0.3	232.6
Housing Benefit	165.0	0.0	1.7	0.0	0.0	16.0	182.7
Landlord Registration	(21.4)	0.0	(1.1)	0.0	0.0	0.0	(22.5)
Care & Repair	312.6	0.0	0.0	0.0	0.0	0.0	312.6
Sheltered Housing	141.1	2.8	2.6	0.0	0.0	0.5	147.0
Student Accommodation	(22.1)	0.0	0.0	0.0	0.0	0.0	(22.1)
Net Expenditure	1,660.7	2.6	50.3	6.6	0.0	48.0	1,768.2
Housing Revenue Account							
Administration	755.6	0.0	12.8	0.0	0.0	2.9	771.3
Tenant Participation	25.2	0.0	0.3	0.0	0.0	0.1	25.6
Property Costs	1,600.5	0.0	16.2	0.0	0.0	69.7	1,686.4
Finance Charges	1,575.3	0.0	0.0	0.0	0.0	149.4	1,724.7
Rent Income	(3,933.6)	0.0	(102.3)	0.0	0.0	(149.1)	(4,185.0)
Other Income	(23.0)	0.0	0.0	0.0	0.0	0.0	(23.0)
Net Expenditure	(0.0)	0.0	(73.0)	0.0	0.0	73.0	0.0
Orkney College							
Business Support	334.5	0.0	16.7	0.0	0.0	94.0	445.2
Further and Higher Education	(612.1)	0.0	13.5	0.0	0.0	(69.6)	(668.2)
Agronomy Institute	0.8	0.0	(1.3)	0.0	0.0	4.9	4.4
Orkney Research Centre	245.9	0.0	(19.6)	0.0	0.0	8.6	234.9
Centre for Nordic Studies	30.9	0.0	(2.8)	0.0	0.0	(44.4)	(16.3)
Net Expenditure	(0.0)	0.0	6.5	0.0	0.0	(6.5)	(0.0)

ORKNEY HEALTH AND CARE PARTNERSHIP							
	2022/23		2022/23				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
General Fund Services	£000	£000	£000	£000	£000	£000	£000
Social Care	20,698.8	223.1	446.0	0.0	0.0	1,811.6	23,179.5
	20,698.8	223.1	446.0	0.0	0.0	1,811.6	23,179.5
Social Care							
Administration	2,026.9	1.5	77.5	0.0	0.0	8.7	2,114.6
Childcare	3,603.9	3.1	42.8	0.0	0.0	22.9	3,672.7
Elderly - Residential	4,997.4	125.0	146.0	0.0	0.0	61.3	5,329.7
Elderly - Independent Sector	345.2	0.0	0.0	0.0	0.0	(104.4)	240.8
Elderly - Day Centres	153.4	6.1	6.4	0.0	0.0	5.6	171.5
Disability	4,023.7	25.0	56.3	0.0	0.0	58.3	4,163.3
Mental Health	296.2	0.6	4.0	0.0	0.0	1.8	302.6
Other Community Care	1,012.4	3.5	20.9	0.0	0.0	10.4	1,047.2
Occupational Therapy	350.2	0.0	5.3	0.0	0.0	13.1	368.6
Home Care	3,653.6	60.7	76.6	0.0	0.0	29.8	3,820.7
Criminal Justice	63.0	(0.2)	6.1	0.0	0.0	(2.9)	66.0
Integrated Joint Boards	172.9	(2.2)	4.1	0.0	0.0	1,707.0	1,881.8
Net Expenditure	20,698.8	223.1	446.0	0.0	0.0	1,811.6	23,179.5

POLICY AND RESOURCES	2022/23		2022/23				
	Budget	Change	Inflation	Pressure	Savings	Change	Budget
	£000	£000	£000	£000	£000	£000	£000
General Fund Services							
Central Administration	(0.0)	0.0	0.0	0.0	0.0	0.0	(0.0)
Law, Order & Protective Services	117.9	0.0	2.1	0.0	0.0	0.5	120.5
Other Services	11,022.9	(1,811.0)	122.8	2,249.7	0.0	109.1	11,693.5
	11,140.8	(1,811.0)	124.9	2,249.7	0.0	109.6	11,814.0
Sources of Funding	(91,206.5)	1,814.0	0.0	0.0	0.0	(602.6)	(89,995.1)
Central Administration							
Chief Executive's	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Corporate Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0
I.T and Facilities	(13.2)	0.0	0.0	0.0	0.0	0.0	(13.2)
Legal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cleaning Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Movement In Reserves	13.2	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	(0.0)	0.0	0.0	0.0	0.0	0.0	(0.0)
Law, Order and Protective Services							
Civil Contingencies	117.9	0.0	2.1	0.0	0.0	0.5	120.5
Net Expenditure	117.9	0.0	2.1	0.0	0.0	0.5	120.5
Other Services							
Corporate Management	2,708.7	3.7	48.3	675.9	0.0	71.8	3,508.4
Corporate Priorities	2,927.0	(1,815.8)	31.3	1,508.8	0.0	2.7	2,654.0
Area Support Team (CP)	15.7	0.3	0.3	0.0	0.0	0.0	16.3
Registration	57.5	0.2	0.3	0.0	0.0	0.4	58.4
Miscellaneous Property	213.8	0.0	4.0	0.0	0.0	0.0	217.8
Payments to Joint Boards	434.2	0.0	8.7	0.0	0.0	40.1	483.0
Elections	36.7	0.0	0.5	50.0	0.0	0.0	87.2
Licensing	20.2	(0.1)	(2.2)	0.0	0.0	0.5	18.4
Payments to Third Sector	167.8	0.0	8.7	0.0	0.0	13.3	189.8
Publicity	16.0	0.0	0.0	0.0	0.0	0.0	16.0
Twinning	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)
Community Councils	418.2	0.7	19.2	15.0	0.0	0.3	453.4
Interest on Loans and Balances	(372.0)	0.0	0.0	0.0	0.0	0.0	(372.0)
Miscellaneous	42.6	0.0	(0.1)	0.0	0.0	12.3	54.8
Cost of Collection	417.9	0.0	1.5	0.0	0.0	0.0	419.4
Finance Charges	3,427.4	0.0	2.3	0.0	0.0	0.0	3,429.7
Movement In Reserves	491.6	0.0	0.0	0.0	0.0	(32.3)	459.3
	11,022.9	(1,811.0)	122.8	2,249.7	0.0	109.1	11,693.5
Sources of Funding							
Non Domestic Rates	(9,788.0)	0.0	0.0	0.0	0.0	(3,166.0)	(12,954.0)
Council Tax	(10,059.4)	0.0	0.0	0.0	0.0	(429.6)	(10,489.0)
Revenue Support Grant	(64,098.0)	1,814.0	0.0	0.0	0.0	4,541.0	(57,743.0)
Movement in Reserves	(7,261.1)	0.0	0.0	0.0	0.0	(1,548.0)	(8,809.1)
Total Income	(91,206.5)	1,814.0	0.0	0.0	0.0	(602.6)	(89,995.1)

HARBOUR AUTHORITY SUB-COMMITTEE							
	2022/23		2022/23				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Scapa Flow Oil Port	(279.6)	0.0	(141.6)	287.2	0.0	(405.1)	(539.1)
Miscellaneous Piers and Harbours	404.8	(1,382.0)	(129.3)	4,428.5	0.0	(1,385.9)	1,936.1
	125.2	(1,382.0)	(270.9)	4,715.7	0.0	(1,791.0)	1,397.0
Scapa Flow Oil Port							
Administration	474.8	0.0	6.7	72.0	0.0	(1.6)	551.9
Scapa Flow Development	185.0	0.0	0.2	0.0	0.0	45.6	230.8
Oil Pollution	90.2	0.0	0.9	0.0	0.0	1.4	92.5
Environmental Unit	146.1	0.0	1.3	0.0	0.0	3.8	151.2
Marine Officers & Pilots	840.5	0.0	16.4	0.0	0.0	4.5	861.4
Navigational Aids	98.8	0.0	0.0	0.0	0.0	0.0	98.8
Weather Forecasts	7.5	0.0	0.0	0.0	0.0	0.0	7.5
Harbour Launches	812.1	0.0	10.6	0.0	0.0	6.1	828.8
Towage Services	2,340.1	0.0	24.1	215.2	0.0	12.1	2,591.5
Harbour Dues	(6,602.7)	0.0	(201.8)	0.0	0.0	(975.0)	(7,779.5)
Finance Charges	1,328.0	0.0	0.0	0.0	0.0	498.0	1,826.0
Net Expenditure	(279.6)	0.0	(141.6)	287.2	0.0	(405.1)	(539.1)
Miscellaneous Piers and Harbours							
Miscellaneous Piers	(1,696.0)	(1,795.0)	(142.8)	2,583.3	0.0	(1,185.6)	(2,236.1)
Administration	421.8	0.0	6.6	200.0	0.0	5.7	634.1
Miscellaneous Piers Development	135.4	0.0	1.0	0.0	0.0	145.1	281.5
Environmental Unit	20.7	0.0	0.4	0.0	0.0	1.0	22.1
Marine Officers & Pilots	328.7	0.0	6.4	0.0	0.0	(1.8)	333.3
Navigational Aids	35.7	0.0	0.0	0.0	0.0	0.0	35.7
Weather Forecasts	7.4	0.0	0.0	0.0	0.0	0.0	7.4
Harbour Launches	397.5	0.0	7.9	0.0	0.0	5.8	411.2
Oil Pollution	66.2	0.0	1.3	0.0	0.0	1.4	68.9
Pilotage Income	(336.6)	0.0	(10.1)	0.0	0.0	(426.2)	(772.9)
Movement in Reserves	(413.0)	413.0	0.0	(923.3)	0.0	0.0	(923.3)
Finance Charges	1,437.0	0.0	0.0	2,568.5	0.0	68.7	4,074.2
Net Expenditure	404.8	(1,382.0)	(129.3)	4,428.5	0.0	(1,385.9)	1,936.1

ASSET MANAGEMENT SUB-COMMITTEE							
	2022/23		2022/23				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Corporate Holding Accounts	(0.0)	0.0	41.3	0.0	0.0	(35.4)	5.9
	(0.0)	0.0	41.3	0.0	0.0	(35.4)	5.9
Corporate Holding Accounts							
Repairs & Maintenance GF	1,692.0	0.0	20.2	0.0	0.0	(0.5)	1,711.7
Repairs & Maintenance HRA	1,464.2	0.0	16.6	0.0	0.0	69.7	1,550.5
Repairs & Maintenance Piers ALWC	1,795.0	(1,795.0)	0.0	2,583.3	0.0	0.0	2,583.3
Repairs & Maintenance Contributions	(5,356.6)	1,795.0	0.0	(2,583.3)	0.0	(104.3)	(6,249.2)
Ground Maintenance	405.4	0.0	4.5	0.0	0.0	(0.3)	409.6
Utilities Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Insurance Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Telephones Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Photocopiers Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postages Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditure	(0.0)	0.0	41.3	0.0	0.0	(35.4)	5.9

INVESTMENT SUB-COMMITTEE							
	2022/23		2022/23				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Strategic Reserve Fund	(6,769.4)	0.0	6.5	0.0	0.0	1,163.2	(5,599.7)
	(6,769.4)	0.0	6.5	0.0	0.0	1,163.2	(5,599.7)
Strategic Reserve Fund							
Investment Activities	(18,201.2)	0.0	1.9	0.0	0.0	1,248.9	(16,950.4)
Investment Properties	(750.0)	0.0	4.6	0.0	0.0	(43.3)	(788.7)
Development Grants W/O	34.0	0.0	0.0	0.0	0.0	0.0	34.0
Conservation Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Travel Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Talented Performers Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Flotta Decommissioning Fund	0.0	0.0	0.0	0.0	0.0	9.6	9.6
Talented Young Persons Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Memorial Fund	31.8	0.0	0.0	0.0	0.0	0.0	31.8
Renewable Energy Investment Fund	(150.0)	0.0	0.0	0.0	0.0	7.0	(143.0)
Movement In Reserves	12,198.0	0.0	0.0	0.0	0.0	(60.0)	12,138.0
Finance Charges	68.0	0.0	0.0	0.0	0.0	1.0	69.0
Net Expenditure	(6,769.4)	0.0	6.5	0.0	0.0	1,163.2	(5,599.7)
PENSION FUND							
	2022/23		2022/23				
	Budget £000	Change £000	Inflation £000	Pressure £000	Savings £000	Change £000	Budget £000
Non-General Fund Services							
Pension Fund	(26,913.2)	0.0	253.1	3,299.2	(1,035.2)	1.0	(24,395.1)
	(26,913.2)	0.0	253.1	3,299.2	(1,035.2)	1.0	(24,395.1)
Pension Fund							
PF Operations	(1,230.9)	0.0	235.5	661.9	(18.0)	0.0	(351.5)
PF Admitted Bodies	(593.7)	0.0	12.1	28.5	(115.6)	0.0	(668.7)
PF Administration	352.9	0.0	5.2	13.4	(1.6)	1.0	370.9
PF Investments	(25,441.5)	0.0	0.3	2,595.4	(900.0)	0.0	(23,745.8)
Net Expenditure	(26,913.2)	0.0	253.1	3,299.2	(1,035.2)	1.0	(24,395.1)

GENERAL FUND

SERVICE BUDGETS

GENERAL FUND SUMMARY	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SERVICE AREA											
Central Administration	(0.0)	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)
Education	35,950.9	0.0	188.0	36,138.9	648.9	255.0	249.2	0.0	783.0	330.5	38,405.5
Leisure Services	4,278.5	0.0	37.2	4,315.7	41.2	0.0	0.0	0.0	0.0	(119.5)	4,237.4
Social Care	20,698.8	0.0	223.1	20,921.9	446.0	0.0	0.0	0.0	1,709.0	102.6	23,179.5
Law, Order and Protective Services	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5
Roads	3,073.6	0.0	33.4	3,107.0	68.4	0.0	0.0	0.0	0.0	0.5	3,175.9
Transportation	8,093.1	0.0	14.0	8,107.1	287.5	0.0	40.4	0.0	0.0	(5,022.9)	3,412.1
Operational Environmental Services	2,929.8	0.0	24.4	2,954.2	(18.1)	0.0	10.0	0.0	0.0	0.0	2,946.1
Environmental Health & Trading Standards	940.2	0.0	2.5	942.7	15.4	0.0	21.5	0.0	(27.0)	4.6	957.2
Other Housing	1,660.7	0.0	2.6	1,663.3	50.3	0.0	6.6	0.0	38.0	10.0	1,768.2
Economic Development	1,408.0	0.0	(2.1)	1,405.9	14.7	0.0	241.3	0.0	0.0	4.0	1,665.9
Planning	1,032.1	0.0	(1.8)	1,030.3	31.3	0.0	29.4	0.0	0.0	(36.6)	1,054.4
Other Services	11,022.9	(1,814.0)	3.0	9,211.9	122.8	65.0	2,184.7	0.0	10.0	99.1	11,693.5
TOTALS	91,206.5	(1,814.0)	524.3	89,916.8	1,710.5	320.0	2,783.1	0.0	2,513.0	(4,627.2)	92,616.2

GENERAL FUND SUMMARY	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Central Administration)											
Staff Costs	9,507.8	0.0	63.5	9,571.3	191.6	0.0	615.8	0.0	0.0	122.6	10,501.3
Property Costs	771.8	0.0	6.9	778.7	7.8	0.0	2.3	0.0	0.0	0.0	788.8
Supplies and Services	1,031.6	0.0	0.0	1,031.6	0.0	0.0	0.0	0.0	0.0	(63.4)	968.2
Transport Costs	68.6	0.0	0.0	68.6	0.0	0.0	0.0	0.0	0.0	(0.4)	68.2
Administration Costs	211.4	0.0	0.0	211.4	0.0	0.0	0.0	0.0	0.0	(1.1)	210.3
Apportioned Costs	75.0	0.0	0.0	75.0	1.5	0.0	0.0	0.0	0.0	0.0	76.5
Third Party Payments	89.0	0.0	0.0	89.0	0.0	0.0	0.0	0.0	0.0	0.0	89.0
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	11,769.1	0.0	70.4	11,839.5	200.9	0.0	618.1	0.0	0.0	57.7	12,716.2
Other Grants & Reimbursements	(1,942.6)	0.0	(66.7)	(2,009.3)	(33.2)	0.0	(14.1)	0.0	0.0	10.6	(2,046.0)
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(135.3)	0.0	0.0	(135.3)	(6.7)	0.0	0.0	0.0	0.0	0.0	(142.0)
Apportioned Income	(9,682.7)	0.0	(3.7)	(9,686.4)	(161.0)	0.0	(604.0)	0.0	0.0	(68.3)	(10,519.7)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(11,769.1)	0.0	(70.4)	(11,839.5)	(200.9)	0.0	(618.1)	0.0	0.0	(57.7)	(12,716.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

GENERAL FUND SUMMARY	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Remaining GF Services)											
Staff Costs	59,622.4	(125.4)	461.1	59,958.1	1,202.9	207.1	541.9	0.0	293.4	560.5	62,763.9
Property Costs	8,131.6	0.0	59.8	8,191.4	79.4	0.0	27.3	0.0	22.0	24.6	8,344.7
Supplies and Services	5,863.8	0.0	(0.3)	5,863.5	0.0	0.0	2.7	0.0	173.0	80.1	6,119.3
Transport Costs	7,566.6	0.0	0.0	7,566.6	39.3	0.0	72.5	0.0	0.0	10.0	7,688.4
Administration Costs	1,013.3	0.0	0.0	1,013.3	0.0	15.0	1.1	0.0	171.0	3.3	1,203.7
Apportioned Costs	7,179.0	0.0	3.7	7,182.7	143.6	0.0	604.0	0.0	0.0	71.8	8,002.1
Third Party Payments	23,259.5	(1,814.0)	0.0	21,445.5	278.5	110.0	1,523.6	0.0	1,771.0	(36.1)	25,092.5
Transfer Payments	7,107.9	0.0	0.0	7,107.9	129.2	0.0	0.0	0.0	25.6	(270.7)	6,992.0
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Miscellaneous Expenditure	6,629.6	0.0	56.2	6,685.8	110.4	0.0	0.0	0.0	0.0	(32.3)	6,763.9
Total Expenditure	129,685.5	(1,939.4)	580.5	128,326.6	1,983.3	332.1	2,773.1	0.0	2,456.0	411.2	136,282.3
Government Grants	(6,417.1)	0.0	0.0	(6,417.1)	(1.5)	0.0	0.0	0.0	57.0	45.2	(6,316.4)
Other Grants & Reimbursements	(22,539.5)	125.4	(51.1)	(22,465.2)	(104.0)	(267.1)	0.0	0.0	0.0	(5,038.0)	(27,874.3)
Rents & Lettings	(663.7)	0.0	0.0	(663.7)	0.0	0.0	0.0	0.0	0.0	0.0	(663.7)
Sales	(1,422.9)	0.0	0.0	(1,422.9)	(37.5)	0.0	0.0	0.0	0.0	(10.0)	(1,470.4)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(6,947.5)	0.0	(5.1)	(6,952.6)	(124.1)	255.0	10.0	0.0	0.0	(35.9)	(6,847.6)
Miscellaneous Income	(116.3)	0.0	0.0	(116.3)	(5.7)	0.0	0.0	0.0	0.0	0.3	(121.7)
Total Income	(38,479.0)	125.4	(56.2)	(38,409.8)	(272.8)	(12.1)	10.0	0.0	57.0	(5,038.4)	(43,666.1)
Net Expenditure	91,206.5	(1,814.0)	524.3	89,916.8	1,710.5	320.0	2,783.1	0.0	2,513.0	(4,627.2)	92,616.2

GENERAL FUND SUMMARY	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
BY SUBJECTIVE GROUP (Total General Fund)											
Staff Costs	69,130.2	(125.4)	524.6	69,529.4	1,394.5	207.1	1,157.7	0.0	293.4	683.1	73,265.2
Property Costs	8,903.4	0.0	66.7	8,970.1	87.2	0.0	29.6	0.0	22.0	24.6	9,133.5
Supplies and Services	6,895.4	0.0	(0.3)	6,895.1	0.0	0.0	2.7	0.0	173.0	16.7	7,087.5
Transport Costs	7,635.2	0.0	0.0	7,635.2	39.3	0.0	72.5	0.0	0.0	9.6	7,756.6
Administration Costs	1,224.7	0.0	0.0	1,224.7	0.0	15.0	1.1	0.0	171.0	2.2	1,414.0
Apportioned Costs	7,254.0	0.0	3.7	7,257.7	145.1	0.0	604.0	0.0	0.0	71.8	8,078.6
Third Party Payments	23,348.5	(1,814.0)	0.0	21,534.5	278.5	110.0	1,523.6	0.0	1,771.0	(36.1)	25,181.5
Transfer Payments	7,107.9	0.0	0.0	7,107.9	129.2	0.0	0.0	0.0	25.6	(270.7)	6,992.0
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Miscellaneous Expenditure	6,643.5	0.0	56.2	6,699.7	110.4	0.0	0.0	0.0	0.0	(32.3)	6,777.8
Total Expenditure	141,454.6	(1,939.4)	650.9	140,166.1	2,184.2	332.1	3,391.2	0.0	2,456.0	468.9	148,998.5
Government Grants	(6,417.1)	0.0	0.0	(6,417.1)	(1.5)	0.0	0.0	0.0	57.0	45.2	(6,316.4)
Other Grants & Reimbursements	(24,482.1)	125.4	(117.8)	(24,474.5)	(137.2)	(267.1)	(14.1)	0.0	0.0	(5,027.4)	(29,920.3)
Rents & Lettings	(671.9)	0.0	0.0	(671.9)	0.0	0.0	0.0	0.0	0.0	0.0	(671.9)
Sales	(1,423.1)	0.0	0.0	(1,423.1)	(37.5)	0.0	0.0	0.0	0.0	(10.0)	(1,470.6)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(7,082.8)	0.0	(5.1)	(7,087.9)	(130.8)	255.0	10.0	0.0	0.0	(35.9)	(6,989.6)
Apportioned Income	(9,682.7)	0.0	(3.7)	(9,686.4)	(161.0)	0.0	(604.0)	0.0	0.0	(68.3)	(10,519.7)
Miscellaneous Income	(116.4)	0.0	0.0	(116.4)	(5.7)	0.0	0.0	0.0	0.0	0.3	(121.8)
Total Income	(50,248.1)	125.4	(126.6)	(50,249.3)	(473.7)	(12.1)	(608.1)	0.0	57.0	(5,096.1)	(56,382.3)
Net Expenditure	91,206.5	(1,814.0)	524.3	89,916.8	1,710.5	320.0	2,783.1	0.0	2,513.0	(4,627.2)	92,616.2
SOURCES OF FUNDING											
Non Domestic Rates	(9,788.0)	0.0	0.0	(9,788.0)	0.0	0.0	0.0	0.0	0.0	(3,166.0)	(12,954.0)
Council Tax	(10,059.4)	0.0	0.0	(10,059.4)	0.0	0.0	0.0	0.0	0.0	(429.6)	(10,489.0)
Revenue Support Grant	(64,098.0)	1,814.0	0.0	(62,284.0)	0.0	0.0	0.0	0.0	0.0	4,541.0	(57,743.0)
Movement in Reserves	(7,261.1)	0.0	0.0	(7,261.1)	0.0	0.0	0.0	0.0	0.0	(1,548.0)	(8,809.1)
Total Income	(91,206.5)	1,814.0	0.0	(89,392.5)	0.0	0.0	0.0	0.0	0.0	(602.6)	(89,995.1)

GENERAL FUND SUMMARY		2021/22				2022/23						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
10 CENTRAL ADMINISTRATION												
10A	Chief Executive's	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10B	Corporate Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10C	Finance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10D	Development & Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10F	I.T and Facilities	(13.2)	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	0.0	0.0	(13.2)
10I	Legal Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10K	Apportionment Control Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10O	Cleaning Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10U	Movement in Reserves	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
	Net Expenditure	(0.0)	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)
11-16 EDUCATION												
11AC	Senior Secondary Schools	10,838.9	0.0	36.1	10,875.0	192.4	0.0	7.9	0.0	57.2	94.9	11,227.4
12AF	Junior Secondary Schools	2,996.0	0.0	13.2	3,009.2	50.9	0.0	0.0	0.0	0.0	15.9	3,076.0
13AW	Primary Schools	11,126.0	0.0	71.6	11,197.6	197.0	0.0	153.9	0.0	211.1	93.7	11,853.3
14A	Early Learning and Childcare	4,026.5	0.0	23.1	4,049.6	82.6	255.0	0.0	0.0	(57.0)	13.2	4,343.4
14FI	Additional Support Needs	1,153.4	0.0	0.3	1,153.7	16.0	0.0	0.0	0.0	56.1	32.8	1,258.6
14J	Papdale Halls of Residence	773.9	0.0	9.2	783.1	12.1	0.0	0.0	0.0	0.0	12.9	808.1
14N	Quality Development	55.5	0.0	0.1	55.6	1.2	0.0	0.0	0.0	0.0	(0.1)	56.7
15A	Administration	(767.1)	0.0	(0.1)	(767.2)	32.9	0.0	0.0	0.0	281.0	27.0	(426.3)
15B	Assistance For Students	198.9	0.0	0.6	199.5	(1.0)	0.0	0.0	0.0	25.6	0.0	224.1
15C	Community Learning and Development	329.2	0.0	0.9	330.1	3.5	0.0	0.0	0.0	0.0	36.9	370.5
15DE	School Meals	1,228.1	0.0	30.9	1,259.0	21.0	0.0	16.5	0.0	209.0	3.5	1,509.0
15F	School Transport	3,930.8	0.0	0.0	3,930.8	39.3	0.0	70.9	0.0	0.0	0.0	4,041.0
15G	School Crossing Patrol	52.1	0.0	2.1	54.2	1.0	0.0	0.0	0.0	0.0	(0.4)	54.8
16A	Parent Councils	8.7	0.0	0.0	8.7	0.0	0.0	0.0	0.0	0.0	0.2	8.9
	Net Expenditure	35,950.9	0.0	188.0	36,138.9	648.9	255.0	249.2	0.0	783.0	330.5	38,405.5

GENERAL FUND SUMMARY	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17 LEISURE SERVICES											
17A Administration	386.6	0.0	0.7	387.3	7.4	0.0	0.0	0.0	0.0	(28.0)	366.7
17C Parks and Play Areas	345.9	0.0	0.7	346.6	3.3	0.0	0.0	0.0	0.0	0.3	350.2
17D Healthy Living Centres	70.1	0.0	3.2	73.3	0.2	0.0	0.0	0.0	0.0	2.4	75.9
17E Tourism - Caravan Sites	(12.5)	0.0	1.0	(11.5)	(2.2)	0.0	0.0	0.0	0.0	0.2	(13.5)
17F Tourism - Hostels	(2.5)	0.0	0.6	(1.9)	(2.1)	0.0	0.0	0.0	0.0	1.8	(2.2)
17G Sports Development	83.4	0.0	1.6	85.0	0.9	0.0	0.0	0.0	0.0	0.5	86.4
17J Sports Facilities	1,030.7	0.0	3.5	1,034.2	2.7	0.0	0.0	0.0	0.0	3.2	1,040.1
17K Swimming Pools	207.5	0.0	6.1	213.6	(1.7)	0.0	0.0	0.0	0.0	1.1	213.0
17N Active Schools	94.5	0.0	(0.7)	93.8	4.2	0.0	0.0	0.0	0.0	(62.4)	35.6
17P Community Facilities	318.8	0.0	7.4	326.2	(8.7)	0.0	0.0	0.0	0.0	(33.0)	284.5
17S Heritage	313.9	0.0	(0.1)	313.8	19.0	0.0	0.0	0.0	0.0	(6.2)	326.6
17T Museums	292.6	0.0	4.4	297.0	1.3	0.0	0.0	0.0	0.0	(10.5)	287.8
17U St Magnus Cathedral	182.8	0.0	1.4	184.2	2.7	0.0	0.0	0.0	0.0	6.3	193.2
17V Libraries	966.7	0.0	7.4	974.1	14.2	0.0	0.0	0.0	0.0	4.8	993.1
Net Expenditure	4,278.5	0.0	37.2	4,315.7	41.2	0.0	0.0	0.0	0.0	(119.5)	4,237.4
19 SOCIAL CARE											
19A Administration	2,026.9	0.0	1.5	2,028.4	77.5	0.0	0.0	0.0	0.0	8.7	2,114.6
19C Childcare	3,603.9	0.0	3.1	3,607.0	42.8	0.0	0.0	0.0	0.0	22.9	3,672.7
19D Elderly - Residential	4,997.4	0.0	125.0	5,122.4	146.0	0.0	0.0	0.0	0.0	61.3	5,329.7
19E Elderly - Independent Sector	345.2	0.0	0.0	345.2	0.0	0.0	0.0	0.0	0.0	(104.4)	240.8
19F Elderly - Day Centres	153.4	0.0	6.1	159.5	6.4	0.0	0.0	0.0	0.0	5.6	171.5
19G Disability	4,023.7	0.0	25.0	4,048.7	56.3	0.0	0.0	0.0	0.0	58.3	4,163.3
19H Mental Health	296.2	0.0	0.6	296.8	4.0	0.0	0.0	0.0	0.0	1.8	302.6
19I Other Community Care	1,012.4	0.0	3.5	1,015.9	20.9	0.0	0.0	0.0	0.0	10.4	1,047.2
19J Occupational Therapy	350.2	0.0	0.0	350.2	5.3	0.0	0.0	0.0	0.0	13.1	368.6
19K Home Care	3,653.6	0.0	60.7	3,714.3	76.6	0.0	0.0	0.0	0.0	29.8	3,820.7
19L Criminal Justice	63.0	0.0	(0.2)	62.8	6.1	0.0	0.0	0.0	0.0	(2.9)	66.0
19N Integrated Joint Board	172.9	0.0	(2.2)	170.7	4.1	0.0	0.0	0.0	1,709.0	(2.0)	1,881.8
Net Expenditure	20,698.8	0.0	223.1	20,921.9	446.0	0.0	0.0	0.0	1,709.0	102.6	23,179.5

GENERAL FUND SUMMARY		2021/22				2022/23						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
23	LAW, ORDER AND PROTECTIVE SERVICES											
23F	Civil Contingencies	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5
	Net Expenditure	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5
26	ROADS											
26A	Winter Maintenance and Response	944.2	0.0	0.0	944.2	19.0	0.0	0.0	0.0	0.0	0.0	963.2
26C	Street Lighting	220.5	0.0	0.0	220.5	2.6	0.0	0.0	0.0	0.0	0.0	223.1
26D	Car Parks	(151.3)	0.0	1.6	(149.7)	2.6	0.0	0.0	0.0	0.0	0.5	(146.6)
26E	Other Works	111.2	0.0	0.0	111.2	1.1	0.0	0.0	0.0	0.0	0.0	112.3
26F	Traffic Management	237.8	0.0	0.0	237.8	1.8	0.0	0.0	0.0	0.0	0.0	239.6
26J	Structural Maintenance	1,244.4	0.0	31.8	1,276.2	24.7	0.0	0.0	0.0	0.0	0.0	1,300.9
26K	Routine Maintenance	772.6	0.0	0.0	772.6	14.9	0.0	0.0	0.0	0.0	0.0	787.5
26L	Quarries Holding Account	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
26M	Roads Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26N	Garage Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z	Miscellaneous	108.8	0.0	0.0	108.8	1.7	0.0	0.0	0.0	0.0	0.0	110.5
26U	Movement in Reserves	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
	Net Expenditure	3,073.6	0.0	33.4	3,107.0	68.4	0.0	0.0	0.0	0.0	0.5	3,175.9
27	TRANSPORTATION											
27A	Administration	220.7	0.0	(0.8)	219.9	4.4	0.0	16.8	0.0	0.0	1.1	242.2
27B	Co-ordination	75.0	0.0	0.6	75.6	0.3	0.0	0.0	0.0	0.0	0.0	75.9
27C	Concessionary Fares	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6
27G	Support for Operators - Bus	1,293.3	0.0	0.0	1,293.3	12.9	0.0	23.6	0.0	0.0	0.0	1,329.8
27I	Support for Operators - Air	1,186.9	0.0	0.0	1,186.9	11.9	0.0	0.0	0.0	0.0	0.0	1,198.8
27J	Support for Operators - Ferries	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
27K	Airfields	432.0	0.0	0.0	432.0	5.7	0.0	0.0	0.0	0.0	0.0	437.7
27L	Orkney Ferries	4,757.5	0.0	14.2	4,771.7	252.3	0.0	0.0	0.0	0.0	(5,024.0)	0.0
	Net Expenditure	8,093.1	0.0	14.0	8,107.1	287.5	0.0	40.4	0.0	0.0	(5,022.9)	3,412.1

GENERAL FUND SUMMARY		2021/22				2022/23						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
28 OPERATIONAL ENVIRONMENTAL SERVICES												
28B	Burial Grounds	94.3	0.0	0.0	94.3	(5.3)	0.0	0.0	0.0	0.0	0.0	89.0
28C	Refuse Collection	613.4	0.0	24.4	637.8	(11.6)	0.0	10.0	0.0	0.0	0.0	636.2
28E	Waste Disposal	1,317.0	0.0	0.0	1,317.0	(9.5)	0.0	0.0	0.0	0.0	0.0	1,307.5
28F	Recycling	513.1	0.0	0.0	513.1	3.4	0.0	0.0	0.0	0.0	0.0	516.5
28G	Environmental Cleansing	392.0	0.0	0.0	392.0	4.9	0.0	0.0	0.0	0.0	0.0	396.9
28K	Environmental Holding Account	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Net Expenditure	2,929.8	0.0	24.4	2,954.2	(18.1)	0.0	10.0	0.0	0.0	0.0	2,946.1
29 ENVIRONMENTAL HEALTH & T/STANDARDS												
29A	Administration	584.0	0.0	(1.3)	582.7	9.6	0.0	13.6	0.0	(27.0)	2.9	581.8
29B	Trading Standards	271.5	0.0	(0.6)	270.9	5.0	0.0	7.9	0.0	0.0	1.7	285.5
29D	Public Toilets	84.7	0.0	4.4	89.1	0.8	0.0	0.0	0.0	0.0	0.0	89.9
	Net Expenditure	940.2	0.0	2.5	942.7	15.4	0.0	21.5	0.0	(27.0)	4.6	957.2
30 OTHER HOUSING												
30A	Housing Support	65.3	0.0	0.3	65.6	1.3	0.0	0.0	0.0	0.0	0.4	67.3
30B	Homelessness	839.2	0.0	(0.5)	838.7	41.3	0.0	6.6	0.0	22.0	8.6	917.2
30C	Housing Loans	10.9	0.0	0.0	10.9	0.1	0.0	0.0	0.0	0.0	0.0	11.0
30E	Energy Initiatives	38.3	0.0	0.0	38.3	0.8	0.0	0.0	0.0	0.0	0.4	39.5
30F	Garages	(97.1)	0.0	0.0	(97.1)	0.2	0.0	0.0	0.0	0.0	(0.2)	(97.1)
30G	Miscellaneous	228.9	0.0	0.0	228.9	3.4	0.0	0.0	0.0	0.0	0.3	232.6
30H	Housing Benefit	165.0	0.0	0.0	165.0	1.7	0.0	0.0	0.0	16.0	0.0	182.7
30K	Landlord Registration	(21.4)	0.0	0.0	(21.4)	(1.1)	0.0	0.0	0.0	0.0	0.0	(22.5)
30L	Care & Repair	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
30M	Sheltered Housing	141.1	0.0	2.8	143.9	2.6	0.0	0.0	0.0	0.0	0.5	147.0
30N	Student Accommodation	(22.1)	0.0	0.0	(22.1)	0.0	0.0	0.0	0.0	0.0	0.0	(22.1)
	Net Expenditure	1,660.7	0.0	2.6	1,663.3	50.3	0.0	6.6	0.0	38.0	10.0	1,768.2

GENERAL FUND SUMMARY		2021/22				2022/23						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
33 ECONOMIC DEVELOPMENT												
33A	Administration	632.3	0.0	(1.5)	630.8	11.7	0.0	241.3	0.0	0.0	3.3	887.1
33B	Business Gateway	173.3	0.0	(0.5)	172.8	2.1	0.0	0.0	0.0	0.0	0.7	175.6
33C	EEC Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4
33D	LEADER Programme	25.0	0.0	(0.1)	24.9	0.9	0.0	0.0	0.0	0.0	0.0	25.8
33E	Regeneration	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
33I	Tourism	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
33J	Economic Development Grants	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
33K	Other Economic Development Grants	147.3	0.0	0.0	147.3	0.0	0.0	0.0	0.0	0.0	0.0	147.3
	Net Expenditure	1,408.0	0.0	(2.1)	1,405.9	14.7	0.0	241.3	0.0	0.0	4.0	1,665.9
34 PLANNING												
34A	Administration	388.4	0.0	(0.4)	388.0	6.3	0.0	4.8	0.0	0.0	(44.9)	354.2
34B	Development Management	150.3	0.0	(0.4)	149.9	9.7	0.0	8.8	0.0	0.0	7.0	175.4
34C	Development Planning	428.9	0.0	(1.0)	427.9	8.3	0.0	7.9	0.0	0.0	(7.3)	436.8
34E	Building Standards	18.9	0.0	0.4	19.3	6.2	0.0	7.9	0.0	0.0	8.2	41.6
34G	Archaeology	45.6	0.0	(0.4)	45.2	0.8	0.0	0.0	0.0	0.0	0.4	46.4
	Net Expenditure	1,032.1	0.0	(1.8)	1,030.3	31.3	0.0	29.4	0.0	0.0	(36.6)	1,054.4
10/39 OTHER SERVICES												
10G	Corporate Management	2,708.7	0.0	3.7	2,712.4	48.3	0.0	675.9	0.0	0.0	71.8	3,508.4
10J	Corporate Priorities	2,927.0	(1,814.0)	(1.8)	1,111.2	31.3	0.0	1,508.8	0.0	0.0	2.7	2,654.0
39A	Area Support Team (CP)	15.7	0.0	0.3	16.0	0.3	0.0	0.0	0.0	0.0	0.0	16.3
39B	Registration of Births, Deaths and Marriages	57.5	0.0	0.2	57.7	0.3	0.0	0.0	0.0	0.0	0.4	58.4
39C	Miscellaneous Property	213.8	0.0	0.0	213.8	4.0	0.0	0.0	0.0	0.0	0.0	217.8
39D	Payments to Joint Boards	434.2	0.0	0.0	434.2	8.7	0.0	0.0	0.0	10.0	30.1	483.0
39F	Elections	36.7	0.0	0.0	36.7	0.5	50.0	0.0	0.0	0.0	0.0	87.2
39G	Licensing	20.2	0.0	(0.1)	20.1	(2.2)	0.0	0.0	0.0	0.0	0.5	18.4
39H	Payments to Third Sector	167.8	0.0	0.0	167.8	8.7	0.0	0.0	0.0	0.0	13.3	189.8
39K	Publicity	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0
39L	Twinning	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)
39M	Community Councils	418.2	0.0	0.7	418.9	19.2	15.0	0.0	0.0	0.0	0.3	453.4
39S	Interest on Loans and Balances	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
39T	Miscellaneous	42.6	0.0	0.0	42.6	(0.1)	0.0	0.0	0.0	0.0	12.3	54.8
39X	Cost of Collection	417.9	0.0	0.0	417.9	1.5	0.0	0.0	0.0	0.0	0.0	419.4
39Y	Finance Charges	3,427.4	0.0	0.0	3,427.4	2.3	0.0	0.0	0.0	0.0	0.0	3,429.7
39U	Movement in Reserves	491.6	0.0	0.0	491.6	0.0	0.0	0.0	0.0	0.0	(32.3)	459.3
		11,022.9	(1,814.0)	3.0	9,211.9	122.8	65.0	2,184.7	0.0	10.0	99.1	11,693.5

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CENTRAL ADMINISTRATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10A CHIEF EXECUTIVE'S											
Staff Costs	1,239.9	0.0	3.2	1,243.1	24.9	0.0	148.2	0.0	0.0	7.6	1,423.8
Property Costs	763.7	0.0	6.9	770.6	7.7	0.0	2.3	0.0	0.0	0.0	780.6
Supplies and Services	27.2	0.0	0.0	27.2	0.0	0.0	0.0	0.0	0.0	0.5	27.7
Transport Costs	8.1	0.0	0.0	8.1	0.0	0.0	0.0	0.0	0.0	0.0	8.1
Administration Costs	31.9	0.0	0.0	31.9	0.0	0.0	0.0	0.0	0.0	0.1	32.0
Apportioned Costs	85.2	0.0	0.0	85.2	1.7	0.0	0.0	0.0	0.0	0.0	86.9
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Total Expenditure	2,158.3	0.0	10.1	2,168.4	34.3	0.0	150.5	0.0	0.0	8.2	2,361.4
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(40.5)	0.0	0.0	(40.5)	(2.0)	0.0	0.0	0.0	0.0	0.0	(42.5)
Apportioned Income	(2,109.4)	0.0	(10.1)	(2,119.5)	(32.3)	0.0	(150.5)	0.0	0.0	(8.2)	(2,310.5)
Total Income	(2,158.3)	0.0	(10.1)	(2,168.4)	(34.3)	0.0	(150.5)	0.0	0.0	(8.2)	(2,361.4)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10B CORPORATE SERVICES											
Staff Costs	990.3	0.0	2.4	992.7	19.9	0.0	241.1	0.0	0.0	11.9	1,265.6
Supplies and Services	47.7	0.0	0.0	47.7	0.0	0.0	0.0	0.0	0.0	(3.8)	43.9
Transport Costs	3.8	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0.0	0.0	3.8
Administration Costs	25.1	0.0	0.0	25.1	0.0	0.0	0.0	0.0	0.0	(1.3)	23.8
Apportioned Costs	223.6	0.0	0.0	223.6	4.5	0.0	0.0	0.0	0.0	0.0	228.1
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1,291.5	0.0	2.4	1,293.9	24.4	0.0	241.1	0.0	0.0	6.8	1,566.2
Apportioned Income	(1,285.6)	0.0	(2.4)	(1,288.0)	(24.1)	0.0	(241.1)	0.0	0.0	(6.8)	(1,560.0)
Total Income	(1,291.5)	0.0	(2.4)	(1,293.9)	(24.4)	0.0	(241.1)	0.0	0.0	(6.8)	(1,566.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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CENTRAL ADMINISTRATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10C FINANCE											
Staff Costs	1,551.4	0.0	1.8	1,553.2	31.3	0.0	21.0	0.0	0.0	60.0	1,665.5
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	237.6	0.0	0.0	237.6	0.0	0.0	0.0	0.0	0.0	(49.3)	188.3
Transport Costs	7.8	0.0	0.0	7.8	0.0	0.0	0.0	0.0	0.0	0.2	8.0
Administration Costs	67.7	0.0	0.0	67.7	0.0	0.0	0.0	0.0	0.0	0.0	67.7
Apportioned Costs	153.6	0.0	0.0	153.6	3.0	0.0	0.0	0.0	0.0	0.0	156.6
Third Party Payments	8.1	0.0	0.0	8.1	0.0	0.0	0.0	0.0	0.0	0.0	8.1
Total Expenditure	2,026.3	0.0	1.8	2,028.1	34.3	0.0	21.0	0.0	0.0	10.9	2,094.3
Other Grants & Reimbursements	(35.0)	0.0	0.0	(35.0)	0.0	0.0	0.0	0.0	0.0	0.0	(35.0)
Fees & Charges	(6.4)	0.0	0.0	(6.4)	(0.3)	0.0	0.0	0.0	0.0	0.0	(6.7)
Apportioned Income	(1,984.9)	0.0	(1.8)	(1,986.7)	(34.0)	0.0	(21.0)	0.0	0.0	(10.9)	(2,052.6)
Total Income	(2,026.3)	0.0	(1.8)	(2,028.1)	(34.3)	0.0	(21.0)	0.0	0.0	(10.9)	(2,094.3)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10D DEVELOPMENT & INFRASTRUCTURE											
Staff Costs	2,237.7	0.0	(2.6)	2,235.1	44.7	0.0	9.6	0.0	0.0	15.2	2,304.6
Supplies and Services	70.6	0.0	0.0	70.6	0.0	0.0	0.0	0.0	0.0	0.6	71.2
Transport Costs	23.6	0.0	0.0	23.6	0.0	0.0	0.0	0.0	0.0	0.3	23.9
Administration Costs	31.2	0.0	0.0	31.2	0.0	0.0	0.0	0.0	0.0	0.0	31.2
Apportioned Costs	174.6	0.0	0.0	174.6	3.5	0.0	0.0	0.0	0.0	0.0	178.1
Third Party Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	2,541.0	0.0	(2.6)	2,538.4	48.2	0.0	9.6	0.0	0.0	16.1	2,612.3
Fees & Charges	(8.3)	0.0	0.0	(8.3)	(0.4)	0.0	0.0	0.0	0.0	0.0	(8.7)
Apportioned Income	(2,532.6)	0.0	2.6	(2,530.0)	(47.8)	0.0	(9.6)	0.0	0.0	(16.1)	(2,603.5)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(2,541.0)	0.0	2.6	(2,538.4)	(48.2)	0.0	(9.6)	0.0	0.0	(16.1)	(2,612.3)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CENTRAL ADMINISTRATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10F I.T AND FACILITIES											
Staff Costs	1,363.8	0.0	(4.0)	1,359.8	27.1	0.0	38.0	0.0	0.0	33.8	1,458.7
Property Costs	8.0	0.0	0.0	8.0	0.1	0.0	0.0	0.0	0.0	0.0	8.1
Supplies and Services	438.4	0.0	0.0	438.4	0.0	0.0	0.0	0.0	0.0	(10.2)	428.2
Transport Costs	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	(1.1)	6.3
Administration Costs	24.6	0.0	0.0	24.6	0.0	0.0	0.0	0.0	0.0	0.1	24.7
Apportioned Costs	234.7	0.0	0.0	234.7	4.7	0.0	0.0	0.0	0.0	0.0	239.4
Third Party Payments	36.8	0.0	0.0	36.8	0.0	0.0	0.0	0.0	0.0	0.0	36.8
Total Expenditure	2,113.7	0.0	(4.0)	2,109.7	31.9	0.0	38.0	0.0	0.0	22.6	2,202.2
Fees & Charges	(19.6)	0.0	0.0	(19.6)	(1.0)	0.0	0.0	0.0	0.0	0.0	(20.6)
Apportioned Income	(2,107.3)	0.0	4.0	(2,103.3)	(30.9)	0.0	(38.0)	0.0	0.0	(22.6)	(2,194.8)
Total Income	(2,126.9)	0.0	4.0	(2,122.9)	(31.9)	0.0	(38.0)	0.0	0.0	(22.6)	(2,215.4)
Net Expenditure	(13.2)	0.0	0.0	(13.2)	0.0	0.0	0.0	0.0	0.0	0.0	(13.2)
10I LEGAL SERVICES											
Staff Costs	503.1	0.0	(4.0)	499.1	10.0	0.0	143.8	0.0	0.0	4.1	657.0
Supplies and Services	26.8	0.0	0.0	26.8	0.0	0.0	0.0	0.0	0.0	(0.6)	26.2
Transport Costs	4.6	0.0	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.2	4.8
Administration Costs	12.9	0.0	0.0	12.9	0.0	0.0	0.0	0.0	0.0	0.0	12.9
Apportioned Costs	197.9	0.0	0.0	197.9	4.0	0.0	0.0	0.0	0.0	0.0	201.9
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Total Expenditure	746.9	0.0	(4.0)	742.9	14.0	0.0	143.8	0.0	0.0	3.7	904.4
Fees & Charges	(14.4)	0.0	0.0	(14.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(15.1)
Apportioned Income	(732.5)	0.0	4.0	(728.5)	(13.3)	0.0	(143.8)	0.0	0.0	(3.7)	(889.3)
Total Income	(746.9)	0.0	4.0	(742.9)	(14.0)	0.0	(143.8)	0.0	0.0	(3.7)	(904.4)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CENTRAL ADMINISTRATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10K APPORTIONMENT CONTROL A/C											
Apportioned Costs	(1,069.6)	0.0	0.0	(1,069.6)	(21.4)	0.0	0.0	0.0	0.0	0.0	(1,091.0)
Total Expenditure	(1,069.6)	0.0	0.0	(1,069.6)	(21.4)	0.0	0.0	0.0	0.0	0.0	(1,091.0)
Apportioned Income	1,069.6	0.0	0.0	1,069.6	21.4	0.0	0.0	0.0	0.0	0.0	1,091.0
Total Income	1,069.6	0.0	0.0	1,069.6	21.4	0.0	0.0	0.0	0.0	0.0	1,091.0
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100 CLEANING HOLDING A/C											
Staff Costs	1,621.6	0.0	66.7	1,688.3	33.7	0.0	14.1	0.0	0.0	(10.0)	1,726.1
Supplies and Services	183.3	0.0	0.0	183.3	0.0	0.0	0.0	0.0	0.0	(0.6)	182.7
Transport Costs	13.3	0.0	0.0	13.3	0.0	0.0	0.0	0.0	0.0	0.0	13.3
Administration Costs	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	0.0	0.0	18.0
Apportioned Costs	75.0	0.0	0.0	75.0	1.5	0.0	0.0	0.0	0.0	0.0	76.5
Third Party Payments	36.6	0.0	0.0	36.6	0.0	0.0	0.0	0.0	0.0	0.0	36.6
Total Expenditure	1,947.8	0.0	66.7	2,014.5	35.2	0.0	14.1	0.0	0.0	(10.6)	2,053.2
Other Grants & Reimbursements	(1,907.6)	0.0	(66.7)	(1,974.3)	(33.2)	0.0	(14.1)	0.0	0.0	10.6	(2,011.0)
Fees & Charges	(40.2)	0.0	0.0	(40.2)	(2.0)	0.0	0.0	0.0	0.0	0.0	(42.2)
Total Income	(1,947.8)	0.0	(66.7)	(2,014.5)	(35.2)	0.0	(14.1)	0.0	0.0	10.6	(2,053.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Total Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Net Expenditure	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2

CENTRAL ADMINISTRATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	9,507.8	0.0	63.5	9,571.3	191.6	0.0	615.8	0.0	0.0	122.6	10,501.3
Property Costs	771.8	0.0	6.9	778.7	7.8	0.0	2.3	0.0	0.0	0.0	788.8
Supplies and Services	1,031.6	0.0	0.0	1,031.6	0.0	0.0	0.0	0.0	0.0	(63.4)	968.2
Transport Costs	68.6	0.0	0.0	68.6	0.0	0.0	0.0	0.0	0.0	(0.4)	68.2
Administration Costs	211.4	0.0	0.0	211.4	0.0	0.0	0.0	0.0	0.0	(1.1)	210.3
Third Party Payments	89.0	0.0	0.0	89.0	0.0	0.0	0.0	0.0	0.0	0.0	89.0
Miscellaneous Expenditure	13.9	0.0	0.0	13.9	0.0	0.0	0.0	0.0	0.0	0.0	13.9
Total Expenditure	11,769.1	0.0	70.4	11,839.5	200.9	0.0	618.1	0.0	0.0	57.7	12,716.2
Other Grants & Reimbursements	(1,942.6)	0.0	(66.7)	(2,009.3)	(33.2)	0.0	(14.1)	0.0	0.0	10.6	(2,046.0)
Rents & Lettings	(8.2)	0.0	0.0	(8.2)	0.0	0.0	0.0	0.0	0.0	0.0	(8.2)
Sales	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(135.3)	0.0	0.0	(135.3)	(6.7)	0.0	0.0	0.0	0.0	0.0	(142.0)
Apportioned Income	(9,682.7)	0.0	(3.7)	(9,686.4)	(161.0)	0.0	(604.0)	0.0	0.0	(68.3)	(10,519.7)
Miscellaneous Income	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Total Income	(11,769.1)	0.0	(70.4)	(11,839.5)	(200.9)	0.0	(618.1)	0.0	0.0	(57.7)	(12,716.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

EDUCATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
11AC SENIOR SECONDARY SCHOOLS											
Staff Costs	8,649.3	0.0	15.3	8,664.6	173.0	0.0	0.0	0.0	57.2	74.1	8,968.9
Property Costs	1,891.0	0.0	21.1	1,912.1	19.0	0.0	7.9	0.0	0.0	21.5	1,960.5
Supplies and Services	84.8	0.0	(0.3)	84.5	0.0	0.0	0.0	0.0	0.0	(0.5)	84.0
Transport Costs	46.0	0.0	0.0	46.0	0.0	0.0	0.0	0.0	0.0	0.0	46.0
Administration Costs	46.1	0.0	0.0	46.1	0.0	0.0	0.0	0.0	0.0	(0.2)	45.9
Apportioned Costs	28.6	0.0	0.0	28.6	0.6	0.0	0.0	0.0	0.0	0.0	29.2
Third Party Payments	111.6	0.0	0.0	111.6	0.0	0.0	0.0	0.0	0.0	0.0	111.6
Total Expenditure	10,857.4	0.0	36.1	10,893.5	192.6	0.0	7.9	0.0	57.2	94.9	11,246.1
Rents & Lettings	(15.3)	0.0	0.0	(15.3)	0.0	0.0	0.0	0.0	0.0	0.0	(15.3)
Sales	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Fees & Charges	(0.7)	0.0	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Miscellaneous Income	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Total Income	(18.5)	0.0	0.0	(18.5)	(0.2)	0.0	0.0	0.0	0.0	0.0	(18.7)
Net Expenditure	10,838.9	0.0	36.1	10,875.0	192.4	0.0	7.9	0.0	57.2	94.9	11,227.4
12AF JUNIOR SECONDARY SCHOOLS											
Staff Costs	2,270.6	0.0	8.6	2,279.2	45.4	0.0	0.0	0.0	0.0	13.4	2,338.0
Property Costs	559.4	0.0	4.6	564.0	5.5	0.0	0.0	0.0	0.0	1.6	571.1
Supplies and Services	52.0	0.0	0.0	52.0	0.0	0.0	0.0	0.0	0.0	0.0	52.0
Transport Costs	101.0	0.0	0.0	101.0	0.0	0.0	0.0	0.0	0.0	0.8	101.8
Administration Costs	21.0	0.0	0.0	21.0	0.0	0.0	0.0	0.0	0.0	0.1	21.1
Third Party Payments	3.5	0.0	0.0	3.5	0.0	0.0	0.0	0.0	0.0	0.0	3.5
Total Expenditure	3,007.5	0.0	13.2	3,020.7	50.9	0.0	0.0	0.0	0.0	15.9	3,087.5
Rents & Lettings	(10.8)	0.0	0.0	(10.8)	0.0	0.0	0.0	0.0	0.0	0.0	(10.8)
Sales	(0.7)	0.0	0.0	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Total Income	(11.5)	0.0	0.0	(11.5)	0.0	0.0	0.0	0.0	0.0	0.0	(11.5)
Net Expenditure	2,996.0	0.0	13.2	3,009.2	50.9	0.0	0.0	0.0	0.0	15.9	3,076.0

EDUCATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
13AW PRIMARY SCHOOLS											
Staff Costs	8,860.0	0.0	47.7	8,907.7	177.9	0.0	129.1	0.0	211.1	134.0	9,559.8
Property Costs	1,948.9	0.0	23.9	1,972.8	19.1	0.0	19.4	0.0	0.0	(47.4)	1,963.9
Supplies and Services	234.8	0.0	0.0	234.8	0.0	0.0	2.7	0.0	0.0	2.9	240.4
Transport Costs	47.9	0.0	0.0	47.9	0.0	0.0	1.6	0.0	0.0	4.5	54.0
Administration Costs	61.0	0.0	0.0	61.0	0.0	0.0	1.1	0.0	0.0	(0.3)	61.8
Apportioned Costs	6.3	0.0	0.0	6.3	0.1	0.0	0.0	0.0	0.0	0.0	6.4
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	11,159.9	0.0	71.6	11,231.5	197.1	0.0	153.9	0.0	211.1	93.7	11,887.3
Other Grants & Reimbursements	(2.2)	0.0	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	0.0	(2.2)
Rents & Lettings	(29.2)	0.0	0.0	(29.2)	0.0	0.0	0.0	0.0	0.0	0.0	(29.2)
Sales	(0.6)	0.0	0.0	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0	(0.6)
Fees & Charges	(1.9)	0.0	0.0	(1.9)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.0)
Total Income	(33.9)	0.0	0.0	(33.9)	(0.1)	0.0	0.0	0.0	0.0	0.0	(34.0)
Net Expenditure	11,126.0	0.0	71.6	11,197.6	197.0	0.0	153.9	0.0	211.1	93.7	11,853.3
14A Early Learning and Childcare											
Staff Costs	4,387.5	0.0	23.1	4,410.6	88.2	0.0	0.0	0.0	(57.0)	(12.2)	4,429.6
Property Costs	18.2	0.0	0.0	18.2	0.2	0.0	0.0	0.0	0.0	15.9	34.3
Supplies and Services	35.4	0.0	0.0	35.4	0.0	0.0	0.0	0.0	0.0	31.2	66.6
Transport Costs	10.5	0.0	0.0	10.5	0.0	0.0	0.0	0.0	0.0	0.4	10.9
Administration Costs	15.3	0.0	0.0	15.3	0.0	0.0	0.0	0.0	0.0	14.2	29.5
Transfer Payments	118.0	0.0	0.0	118.0	0.0	0.0	0.0	0.0	0.0	0.0	118.0
Total Expenditure	4,584.9	0.0	23.1	4,608.0	88.4	0.0	0.0	0.0	(57.0)	49.5	4,688.9
Fees & Charges	(558.4)	0.0	0.0	(558.4)	(5.8)	255.0	0.0	0.0	0.0	(36.3)	(345.5)
Total Income	(558.4)	0.0	0.0	(558.4)	(5.8)	255.0	0.0	0.0	0.0	(36.3)	(345.5)
Net Expenditure	4,026.5	0.0	23.1	4,049.6	82.6	255.0	0.0	0.0	(57.0)	13.2	4,343.4

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EDUCATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
14FI ADDITIONAL SUPPORT NEEDS											
Staff Costs	801.2	0.0	0.3	801.5	16.0	0.0	0.0	0.0	56.1	33.4	907.0
Property Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Supplies and Services	7.1	0.0	0.0	7.1	0.0	0.0	0.0	0.0	0.0	0.0	7.1
Transport Costs	24.3	0.0	0.0	24.3	0.0	0.0	0.0	0.0	0.0	0.0	24.3
Administration Costs	63.6	0.0	0.0	63.6	0.0	0.0	0.0	0.0	0.0	(0.6)	63.0
Third Party Payments	256.8	0.0	0.0	256.8	0.0	0.0	0.0	0.0	0.0	0.0	256.8
Total Expenditure	1,153.4	0.0	0.3	1,153.7	16.0	0.0	0.0	0.0	56.1	32.8	1,258.6
Net Expenditure	1,153.4	0.0	0.3	1,153.7	16.0	0.0	0.0	0.0	56.1	32.8	1,258.6
14J PAPDALE HALLS OF RESIDENCE											
Staff Costs	573.9	0.0	9.2	583.1	11.7	0.0	0.0	0.0	0.0	6.8	601.6
Supplies and Services	37.2	0.0	0.0	37.2	0.0	0.0	0.0	0.0	0.0	0.7	37.9
Transport Costs	12.1	0.0	0.0	12.1	0.0	0.0	0.0	0.0	0.0	0.7	12.8
Administration Costs	11.4	0.0	0.0	11.4	0.0	0.0	0.0	0.0	0.0	0.7	12.1
Apportioned Costs	12.8	0.0	0.0	12.8	0.3	0.0	0.0	0.0	0.0	0.0	13.1
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	803.5	0.0	9.2	812.7	13.6	0.0	0.0	0.0	0.0	12.9	839.2
Rents & Lettings	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(29.4)	0.0	0.0	(29.4)	(1.5)	0.0	0.0	0.0	0.0	0.0	(30.9)
Total Income	(29.6)	0.0	0.0	(29.6)	(1.5)	0.0	0.0	0.0	0.0	0.0	(31.1)
Net Expenditure	773.9	0.0	9.2	783.1	12.1	0.0	0.0	0.0	0.0	12.9	808.1

EDUCATION		2021/22				2022/23						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
14N	QUALITY DEVELOPMENT											
	Staff Costs	61.6	0.0	0.1	61.7	1.2	0.0	0.0	0.0	0.0	0.0	62.9
	Supplies and Services	32.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	0.0	47.7	79.7
	Transport Costs	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	(0.1)	7.1
	Administration Costs	70.1	0.0	0.0	70.1	0.0	0.0	0.0	0.0	0.0	(0.1)	70.0
	Transfer Payments	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
	Total Expenditure	173.5	0.0	0.1	173.6	1.2	0.0	0.0	0.0	0.0	47.5	222.3
	Government Grants	(51.1)	0.0	0.0	(51.1)	0.0	0.0	0.0	0.0	0.0	(47.6)	(98.7)
	Other Grants & Reimbursements	(61.0)	0.0	0.0	(61.0)	0.0	0.0	0.0	0.0	0.0	0.0	(61.0)
	Fees & Charges	(5.9)	0.0	0.0	(5.9)	0.0	0.0	0.0	0.0	0.0	0.0	(5.9)
	Total Income	(118.0)	0.0	0.0	(118.0)	0.0	0.0	0.0	0.0	0.0	(47.6)	(165.6)
	Net Expenditure	55.5	0.0	0.1	55.6	1.2	0.0	0.0	0.0	0.0	(0.1)	56.7
15A	ADMINISTRATION											
	Staff Costs	806.4	0.0	(0.1)	806.3	16.1	0.0	0.0	0.0	53.0	27.3	902.7
	Property Costs	26.3	0.0	0.0	26.3	0.2	0.0	0.0	0.0	0.0	(0.3)	26.2
	Supplies and Services	37.7	0.0	0.0	37.7	0.0	0.0	0.0	0.0	0.0	0.0	37.7
	Transport Costs	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
	Administration Costs	31.9	0.0	0.0	31.9	0.0	0.0	0.0	0.0	171.0	0.0	202.9
	Apportioned Costs	840.0	0.0	0.0	840.0	16.8	0.0	0.0	0.0	0.0	0.0	856.8
	Third Party Payments	15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	0.0	0.0	15.0
	Total Expenditure	1,760.3	0.0	(0.1)	1,760.2	33.1	0.0	0.0	0.0	224.0	27.0	2,044.3
	Government Grants	(2,522.6)	0.0	0.0	(2,522.6)	0.0	0.0	0.0	0.0	57.0	0.0	(2,465.6)
	Rents & Lettings	(1.1)	0.0	0.0	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	(1.1)
	Fees & Charges	(3.7)	0.0	0.0	(3.7)	(0.2)	0.0	0.0	0.0	0.0	0.0	(3.9)
	Total Income	(2,527.4)	0.0	0.0	(2,527.4)	(0.2)	0.0	0.0	0.0	57.0	0.0	(2,470.6)
	Net Expenditure	(767.1)	0.0	(0.1)	(767.2)	32.9	0.0	0.0	0.0	281.0	27.0	(426.3)

EDUCATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
15B ASSISTANCE FOR STUDENTS											
Staff Costs	24.5	0.0	0.6	25.1	0.5	0.0	0.0	0.0	0.0	(4.7)	20.9
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Transfer Payments	323.5	0.0	0.0	323.5	0.0	0.0	0.0	0.0	25.6	4.7	353.8
Miscellaneous Expenditure	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Total Expenditure	356.5	0.0	0.6	357.1	0.5	0.0	0.0	0.0	25.6	0.0	383.2
Government Grants	(157.6)	0.0	0.0	(157.6)	(1.5)	0.0	0.0	0.0	0.0	0.0	(159.1)
Total Income	(157.6)	0.0	0.0	(157.6)	(1.5)	0.0	0.0	0.0	0.0	0.0	(159.1)
Net Expenditure	198.9	0.0	0.6	199.5	(1.0)	0.0	0.0	0.0	25.6	0.0	224.1
15C COMMUNITY LEARNING AND DEVELOPMENT											
Staff Costs	344.0	0.0	0.9	344.9	6.9	0.0	0.0	0.0	0.0	37.2	389.0
Property Costs	5.7	0.0	0.0	5.7	0.0	0.0	0.0	0.0	0.0	(0.4)	5.3
Supplies and Services	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.1	4.9
Transport Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Administration Costs	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	7.2
Third Party Payments	32.5	0.0	0.0	32.5	0.0	0.0	0.0	0.0	0.0	0.0	32.5
Total Expenditure	396.6	0.0	0.9	397.5	6.9	0.0	0.0	0.0	0.0	36.9	441.3
Fees & Charges	(67.4)	0.0	0.0	(67.4)	(3.4)	0.0	0.0	0.0	0.0	0.0	(70.8)
Total Income	(67.4)	0.0	0.0	(67.4)	(3.4)	0.0	0.0	0.0	0.0	0.0	(70.8)
Net Expenditure	329.2	0.0	0.9	330.1	3.5	0.0	0.0	0.0	0.0	36.9	370.5

EDUCATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
15DE SCHOOL MEALS											
Staff Costs	1,084.4	0.0	30.9	1,115.3	22.4	0.0	16.5	0.0	0.0	(2.3)	1,151.9
Property Costs	58.9	0.0	0.0	58.9	0.1	0.0	0.0	0.0	0.0	5.8	64.8
Supplies and Services	709.1	0.0	0.0	709.1	0.0	0.0	0.0	0.0	173.0	0.0	882.1
Transport Costs	10.7	0.0	0.0	10.7	0.0	0.0	0.0	0.0	0.0	0.0	10.7
Administration Costs	5.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	0.0	0.0	5.4
Apportioned Costs	35.4	0.0	0.0	35.4	0.7	0.0	0.0	0.0	0.0	0.0	36.1
Third Party Payments	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	36.0	0.0	41.3
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Total Expenditure	1,910.3	0.0	30.9	1,941.2	23.2	0.0	16.5	0.0	209.0	3.5	2,193.4
Sales	(634.6)	0.0	0.0	(634.6)	0.0	0.0	0.0	0.0	0.0	0.0	(634.6)
Miscellaneous Income	(47.6)	0.0	0.0	(47.6)	(2.2)	0.0	0.0	0.0	0.0	0.0	(49.8)
Total Income	(682.2)	0.0	0.0	(682.2)	(2.2)	0.0	0.0	0.0	0.0	0.0	(684.4)
Net Expenditure	1,228.1	0.0	30.9	1,259.0	21.0	0.0	16.5	0.0	209.0	3.5	1,509.0
15F SCHOOL TRANSPORT											
Staff Costs	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Transport Costs	3,928.6	0.0	0.0	3,928.6	39.3	0.0	70.9	0.0	0.0	0.0	4,038.8
Total Expenditure	3,930.8	0.0	0.0	3,930.8	39.3	0.0	70.9	0.0	0.0	0.0	4,041.0
Net Expenditure	3,930.8	0.0	0.0	3,930.8	39.3	0.0	70.9	0.0	0.0	0.0	4,041.0
15G SCHOOL CROSSING PATROL											
Staff Costs	50.3	0.0	2.1	52.4	1.0	0.0	0.0	0.0	0.0	(0.7)	52.7
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.1	1.1
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.1	0.4
Administration Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.1	0.6
Total Expenditure	52.1	0.0	2.1	54.2	1.0	0.0	0.0	0.0	0.0	(0.4)	54.8
Net Expenditure	52.1	0.0	2.1	54.2	1.0	0.0	0.0	0.0	0.0	(0.4)	54.8

EDUCATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
16A PARENT COUNCILS											
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.2	0.7
Administration Costs	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Transfer Payments	5.8	0.0	0.0	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8
Total Expenditure	8.7	0.0	0.0	8.7	0.0	0.0	0.0	0.0	0.0	0.2	8.9
Net Expenditure	8.7	0.0	0.0	8.7	0.0	0.0	0.0	0.0	0.0	0.2	8.9
SERVICE AREA SUMMARY											
Staff Costs	27,915.0	0.0	138.7	28,053.7	560.3	0.0	145.6	0.0	320.4	306.3	29,386.3
Property Costs	4,664.4	0.0	49.6	4,714.0	45.7	0.0	27.3	0.0	0.0	0.7	4,787.7
Supplies and Services	1,236.8	0.0	(0.3)	1,236.5	0.0	0.0	2.7	0.0	173.0	82.2	1,494.4
Transport Costs	4,194.7	0.0	0.0	4,194.7	39.3	0.0	72.5	0.0	0.0	6.6	4,313.1
Administration Costs	337.2	0.0	0.0	337.2	0.0	0.0	1.1	0.0	171.0	13.9	523.2
Apportioned Costs	923.1	0.0	0.0	923.1	18.5	0.0	0.0	0.0	0.0	0.0	941.6
Third Party Payments	425.7	0.0	0.0	425.7	0.0	0.0	0.0	0.0	36.0	0.0	461.7
Transfer Payments	449.9	0.0	0.0	449.9	0.0	0.0	0.0	0.0	25.6	4.7	480.2
Miscellaneous Expenditure	8.6	0.0	0.0	8.6	0.0	0.0	0.0	0.0	0.0	0.0	8.6
Total Expenditure	40,155.4	0.0	188.0	40,343.4	663.8	0.0	249.2	0.0	726.0	414.4	42,396.8
Government Grants	(2,731.3)	0.0	0.0	(2,731.3)	(1.5)	0.0	0.0	0.0	57.0	(47.6)	(2,723.4)
Other Grants & Reimbursements	(63.2)	0.0	0.0	(63.2)	0.0	0.0	0.0	0.0	0.0	0.0	(63.2)
Rents & Lettings	(56.5)	0.0	0.0	(56.5)	0.0	0.0	0.0	0.0	0.0	0.0	(56.5)
Sales	(637.4)	0.0	0.0	(637.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(637.5)
Fees & Charges	(667.4)	0.0	0.0	(667.4)	(11.0)	255.0	0.0	0.0	0.0	(36.3)	(459.7)
Miscellaneous Income	(48.7)	0.0	0.0	(48.7)	(2.3)	0.0	0.0	0.0	0.0	0.0	(51.0)
Total Income	(4,204.5)	0.0	0.0	(4,204.5)	(14.9)	255.0	0.0	0.0	57.0	(83.9)	(3,991.3)
Net Expenditure	35,950.9	0.0	188.0	36,138.9	648.9	255.0	249.2	0.0	783.0	330.5	38,405.5

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17A ADMINISTRATION											
Staff Costs	171.7	0.0	0.7	172.4	3.4	0.0	0.0	0.0	0.0	(28.3)	147.5
Supplies and Services	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.3	1.7
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	199.5	0.0	0.0	199.5	4.0	0.0	0.0	0.0	0.0	0.0	203.5
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transfer Payments	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0	0.0	11.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	386.6	0.0	0.7	387.3	7.4	0.0	0.0	0.0	0.0	(28.0)	366.7
Net Expenditure	386.6	0.0	0.7	387.3	7.4	0.0	0.0	0.0	0.0	(28.0)	366.7
17C PARKS AND PLAY AREAS											
Staff Costs	31.8	0.0	0.7	32.5	0.7	0.0	0.0	0.0	0.0	0.2	33.4
Property Costs	303.3	0.0	0.0	303.3	3.1	0.0	0.0	0.0	0.0	0.1	306.5
Supplies and Services	11.6	0.0	0.0	11.6	0.0	0.0	0.0	0.0	0.0	0.0	11.6
Transport Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Third Party Payments	6.6	0.0	0.0	6.6	0.0	0.0	0.0	0.0	0.0	0.0	6.6
Total Expenditure	357.3	0.0	0.7	358.0	3.8	0.0	0.0	0.0	0.0	0.3	362.1
Rents & Lettings	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Fees & Charges	(10.4)	0.0	0.0	(10.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(10.9)
Total Income	(11.4)	0.0	0.0	(11.4)	(0.5)	0.0	0.0	0.0	0.0	0.0	(11.9)
Net Expenditure	345.9	0.0	0.7	346.6	3.3	0.0	0.0	0.0	0.0	0.3	350.2

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17D HEALTHY LIVING CENTRES											
Staff Costs	76.6	0.0	3.2	79.8	1.6	0.0	0.0	0.0	0.0	1.6	83.0
Property Costs	9.1	0.0	0.0	9.1	0.0	0.0	0.0	0.0	0.0	0.0	9.1
Supplies and Services	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.2	6.6
Transport Costs	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.2	0.9
Administration Costs	2.7	0.0	0.0	2.7	0.0	0.0	0.0	0.0	0.0	0.4	3.1
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	95.7	0.0	3.2	98.9	1.6	0.0	0.0	0.0	0.0	2.4	102.9
Fees & Charges	(25.6)	0.0	0.0	(25.6)	(1.4)	0.0	0.0	0.0	0.0	0.0	(27.0)
Total Income	(25.6)	0.0	0.0	(25.6)	(1.4)	0.0	0.0	0.0	0.0	0.0	(27.0)
Net Expenditure	70.1	0.0	3.2	73.3	0.2	0.0	0.0	0.0	0.0	2.4	75.9
17E TOURISM - CARAVAN SITES											
Staff Costs	23.1	0.0	1.0	24.1	0.5	0.0	0.0	0.0	0.0	(0.1)	24.5
Property Costs	14.5	0.0	0.0	14.5	0.1	0.0	0.0	0.0	0.0	0.3	14.9
Supplies and Services	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Administration Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	41.9	0.0	1.0	42.9	0.6	0.0	0.0	0.0	0.0	0.2	43.7
Fees & Charges	(54.4)	0.0	0.0	(54.4)	(2.8)	0.0	0.0	0.0	0.0	0.0	(57.2)
Total Income	(54.4)	0.0	0.0	(54.4)	(2.8)	0.0	0.0	0.0	0.0	0.0	(57.2)
Net Expenditure	(12.5)	0.0	1.0	(11.5)	(2.2)	0.0	0.0	0.0	0.0	0.2	(13.5)
17F TOURISM - HOSTELS											
Staff Costs	16.7	0.0	0.6	17.3	0.3	0.0	0.0	0.0	0.0	1.7	19.3
Property Costs	26.7	0.0	0.0	26.7	0.2	0.0	0.0	0.0	0.0	0.1	27.0
Supplies and Services	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	4.4
Administration Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Third Party Payments	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	50.7	0.0	0.6	51.3	0.5	0.0	0.0	0.0	0.0	1.8	53.6
Fees & Charges	(50.5)	0.0	0.0	(50.5)	(2.5)	0.0	0.0	0.0	0.0	0.0	(53.0)
Miscellaneous Income	(2.7)	0.0	0.0	(2.7)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.8)
Total Income	(53.2)	0.0	0.0	(53.2)	(2.6)	0.0	0.0	0.0	0.0	0.0	(55.8)
Net Expenditure	(2.5)	0.0	0.6	(1.9)	(2.1)	0.0	0.0	0.0	0.0	1.8	(2.2)

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17G SPORTS DEVELOPMENT											
Staff Costs	77.2	0.0	1.6	78.8	1.6	0.0	0.0	0.0	0.0	0.0	80.4
Supplies and Services	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.5	8.0
Transport Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Administration Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Third Party Payments	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Total Expenditure	98.0	0.0	1.6	99.6	1.6	0.0	0.0	0.0	0.0	0.5	101.7
Rents & Lettings	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)
Sales	(3.5)	0.0	0.0	(3.5)	(0.2)	0.0	0.0	0.0	0.0	0.0	(3.7)
Fees & Charges	(0.5)	0.0	0.0	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
Miscellaneous Income	(10.3)	0.0	0.0	(10.3)	(0.5)	0.0	0.0	0.0	0.0	0.0	(10.8)
Total Income	(14.6)	0.0	0.0	(14.6)	(0.7)	0.0	0.0	0.0	0.0	0.0	(15.3)
Net Expenditure	83.4	0.0	1.6	85.0	0.9	0.0	0.0	0.0	0.0	0.5	86.4
17J SPORTS FACILITIES											
Staff Costs	129.3	0.0	3.5	132.8	2.6	0.0	0.0	0.0	0.0	(1.7)	133.7
Property Costs	180.3	0.0	0.0	180.3	1.8	0.0	0.0	0.0	0.0	4.2	186.3
Supplies and Services	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.7	7.1
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Apportioned Costs	25.0	0.0	0.0	25.0	0.5	0.0	0.0	0.0	0.0	0.0	25.5
Third Party Payments	793.0	0.0	0.0	793.0	0.0	0.0	0.0	0.0	0.0	0.0	793.0
Total Expenditure	1,135.2	0.0	3.5	1,138.7	4.9	0.0	0.0	0.0	0.0	3.2	1,146.8
Rents & Lettings	(62.5)	0.0	0.0	(62.5)	0.0	0.0	0.0	0.0	0.0	0.0	(62.5)
Sales	(9.9)	0.0	0.0	(9.9)	(0.5)	0.0	0.0	0.0	0.0	0.0	(10.4)
Fees & Charges	(29.5)	0.0	0.0	(29.5)	(1.5)	0.0	0.0	0.0	0.0	0.0	(31.0)
Miscellaneous Income	(2.6)	0.0	0.0	(2.6)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.8)
Total Income	(104.5)	0.0	0.0	(104.5)	(2.2)	0.0	0.0	0.0	0.0	0.0	(106.7)
Net Expenditure	1,030.7	0.0	3.5	1,034.2	2.7	0.0	0.0	0.0	0.0	3.2	1,040.1

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17K SWIMMING POOLS											
Staff Costs	185.9	0.0	6.1	192.0	3.7	0.0	0.0	0.0	0.0	0.5	196.2
Property Costs	143.0	0.0	0.0	143.0	1.3	0.0	0.0	0.0	0.0	0.6	144.9
Supplies and Services	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	349.5	0.0	6.1	355.6	5.0	0.0	0.0	0.0	0.0	1.1	361.7
Rents & Lettings	(8.4)	0.0	0.0	(8.4)	0.0	0.0	0.0	0.0	0.0	0.0	(8.4)
Sales	(13.7)	0.0	0.0	(13.7)	(0.7)	0.0	0.0	0.0	0.0	0.0	(14.4)
Fees & Charges	(119.9)	0.0	0.0	(119.9)	(6.0)	0.0	0.0	0.0	0.0	0.0	(125.9)
Total Income	(142.0)	0.0	0.0	(142.0)	(6.7)	0.0	0.0	0.0	0.0	0.0	(148.7)
Net Expenditure	207.5	0.0	6.1	213.6	(1.7)	0.0	0.0	0.0	0.0	1.1	213.0

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17N ACTIVE SCHOOLS											
Staff Costs	208.8	0.0	(0.7)	208.1	4.2	0.0	0.0	0.0	0.0	(63.2)	149.1
Supplies and Services	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.4	1.8
Transport Costs	4.7	0.0	0.0	4.7	0.0	0.0	0.0	0.0	0.0	0.4	5.1
Administration Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Apportioned Costs	10.2	0.0	0.0	10.2	0.2	0.0	0.0	0.0	0.0	0.0	10.4
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	226.8	0.0	(0.7)	226.1	4.4	0.0	0.0	0.0	0.0	(62.4)	168.1
Other Grants & Reimbursements	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Fees & Charges	(3.8)	0.0	0.0	(3.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(4.0)
Total Income	(132.3)	0.0	0.0	(132.3)	(0.2)	0.0	0.0	0.0	0.0	0.0	(132.5)
Net Expenditure	94.5	0.0	(0.7)	93.8	4.2	0.0	0.0	0.0	0.0	(62.4)	35.6
17P COMMUNITY FACILITIES											
Staff Costs	219.6	0.0	5.5	225.1	4.4	0.0	0.0	0.0	0.0	(33.9)	195.6
Property Costs	345.8	0.0	1.9	347.7	3.5	0.0	0.0	0.0	0.0	0.9	352.1
Supplies and Services	122.0	0.0	0.0	122.0	0.0	0.0	0.0	0.0	0.0	0.0	122.0
Administration Costs	9.9	0.0	0.0	9.9	0.0	0.0	0.0	0.0	0.0	0.0	9.9
Third Party Payments	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	699.3	0.0	7.4	706.7	7.9	0.0	0.0	0.0	0.0	(33.0)	681.6
Rents & Lettings	(44.6)	0.0	0.0	(44.6)	0.0	0.0	0.0	0.0	0.0	0.0	(44.6)
Sales	(315.4)	0.0	0.0	(315.4)	(15.6)	0.0	0.0	0.0	0.0	0.0	(331.0)
Fees & Charges	(20.5)	0.0	0.0	(20.5)	(1.0)	0.0	0.0	0.0	0.0	0.0	(21.5)
Total Income	(380.5)	0.0	0.0	(380.5)	(16.6)	0.0	0.0	0.0	0.0	0.0	(397.1)
Net Expenditure	318.8	0.0	7.4	326.2	(8.7)	0.0	0.0	0.0	0.0	(33.0)	284.5

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17S HERITAGE DEVELOPMENT											
Staff Costs	124.4	0.0	(0.1)	124.3	2.5	0.0	0.0	0.0	0.0	(6.4)	120.4
Supplies and Services	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.2	2.4
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	10.3	0.0	0.0	10.3	0.0	0.0	0.0	0.0	0.0	0.0	10.3
Apportioned Costs	16.0	0.0	0.0	16.0	0.3	0.0	0.0	0.0	0.0	0.0	16.3
Third Party Payments	16.4	0.0	0.0	16.4	0.0	0.0	0.0	0.0	0.0	(0.1)	16.3
Transfer Payments	162.3	0.0	0.0	162.3	16.2	0.0	0.0	0.0	0.0	0.1	178.6
Total Expenditure	333.8	0.0	(0.1)	333.7	19.0	0.0	0.0	0.0	0.0	(6.2)	346.5
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(8.7)	0.0	0.0	(8.7)	0.0	0.0	0.0	0.0	0.0	0.0	(8.7)
Total Income	(19.9)	0.0	0.0	(19.9)	0.0	0.0	0.0	0.0	0.0	0.0	(19.9)
Net Expenditure	313.9	0.0	(0.1)	313.8	19.0	0.0	0.0	0.0	0.0	(6.2)	326.6
17T MUSEUMS											
Staff Costs	260.6	0.0	4.4	265.0	5.2	0.0	0.0	0.0	0.0	(10.7)	259.5
Property Costs	96.1	0.0	0.0	96.1	0.8	0.0	0.0	0.0	0.0	0.2	97.1
Supplies and Services	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	9.6	0.0	0.0	9.6	0.0	0.0	0.0	0.0	0.0	0.0	9.6
Third Party Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Miscellaneous Expenditure	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Total Expenditure	390.1	0.0	4.4	394.5	6.0	0.0	0.0	0.0	0.0	(10.5)	390.0
Rents & Lettings	(2.8)	0.0	0.0	(2.8)	0.0	0.0	0.0	0.0	0.0	0.0	(2.8)
Sales	(76.0)	0.0	0.0	(76.0)	(3.8)	0.0	0.0	0.0	0.0	0.0	(79.8)
Fees & Charges	(6.5)	0.0	0.0	(6.5)	(0.3)	0.0	0.0	0.0	0.0	0.0	(6.8)
Miscellaneous Income	(12.2)	0.0	0.0	(12.2)	(0.6)	0.0	0.0	0.0	0.0	0.0	(12.8)
Total Income	(97.5)	0.0	0.0	(97.5)	(4.7)	0.0	0.0	0.0	0.0	0.0	(102.2)
Net Expenditure	292.6	0.0	4.4	297.0	1.3	0.0	0.0	0.0	0.0	(10.5)	287.8

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
17U ST MAGNUS CATHEDRAL											
Staff Costs	99.3	0.0	1.4	100.7	2.0	0.0	0.0	0.0	0.0	6.2	108.9
Property Costs	108.2	0.0	0.0	108.2	1.1	0.0	0.0	0.0	0.0	0.1	109.4
Supplies and Services	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Administration Costs	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	0.0	3.6
Apportioned Costs	3.7	0.0	0.0	3.7	0.1	0.0	0.0	0.0	0.0	0.0	3.8
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Miscellaneous Expenditure	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Total Expenditure	223.8	0.0	1.4	225.2	3.2	0.0	0.0	0.0	0.0	6.3	234.7
Other Grants & Reimbursements	(29.5)	0.0	0.0	(29.5)	0.0	0.0	0.0	0.0	0.0	0.0	(29.5)
Fees & Charges	(11.5)	0.0	0.0	(11.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	(12.0)
Total Income	(41.0)	0.0	0.0	(41.0)	(0.5)	0.0	0.0	0.0	0.0	0.0	(41.5)
Net Expenditure	182.8	0.0	1.4	184.2	2.7	0.0	0.0	0.0	0.0	6.3	193.2
17V LIBRARIES											
Staff Costs	506.6	0.0	5.5	512.1	10.2	0.0	0.0	0.0	0.0	4.7	527.0
Property Costs	225.2	0.0	1.9	227.1	2.2	0.0	0.0	0.0	0.0	0.1	229.4
Supplies and Services	92.6	0.0	0.0	92.6	0.0	0.0	0.0	0.0	0.0	0.0	92.6
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	17.3	0.0	0.0	17.3	0.0	0.0	0.0	0.0	0.0	0.0	17.3
Apportioned Costs	159.8	0.0	0.0	159.8	3.2	0.0	0.0	0.0	0.0	0.0	163.0
Third Party Payments	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	1,003.9	0.0	7.4	1,011.3	15.6	0.0	0.0	0.0	0.0	4.8	1,031.7
Rents & Lettings	(8.9)	0.0	0.0	(8.9)	0.0	0.0	0.0	0.0	0.0	0.0	(8.9)
Sales	(13.8)	0.0	0.0	(13.8)	(0.7)	0.0	0.0	0.0	0.0	0.0	(14.5)
Fees & Charges	(11.8)	0.0	0.0	(11.8)	(0.6)	0.0	0.0	0.0	0.0	0.0	(12.4)
Miscellaneous Income	(2.7)	0.0	0.0	(2.7)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.8)
Total Income	(37.2)	0.0	0.0	(37.2)	(1.4)	0.0	0.0	0.0	0.0	0.0	(38.6)
Net Expenditure	966.7	0.0	7.4	974.1	14.2	0.0	0.0	0.0	0.0	4.8	993.1

LEISURE SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,131.6	0.0	33.4	2,165.0	42.9	0.0	0.0	0.0	0.0	(129.4)	2,078.5
Property Costs	1,452.2	0.0	3.8	1,456.0	14.1	0.0	0.0	0.0	0.0	6.6	1,476.7
Supplies and Services	292.1	0.0	0.0	292.1	0.0	0.0	0.0	0.0	0.0	2.3	294.4
Transport Costs	22.7	0.0	0.0	22.7	0.0	0.0	0.0	0.0	0.0	0.6	23.3
Administration Costs	73.0	0.0	0.0	73.0	0.0	0.0	0.0	0.0	0.0	0.4	73.4
Apportioned Costs	414.2	0.0	0.0	414.2	8.3	0.0	0.0	0.0	0.0	0.0	422.5
Third Party Payments	831.2	0.0	0.0	831.2	0.0	0.0	0.0	0.0	0.0	(0.1)	831.1
Transfer Payments	173.3	0.0	0.0	173.3	16.2	0.0	0.0	0.0	0.0	0.1	189.6
Miscellaneous Expenditure	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Total Expenditure	5,392.6	0.0	37.2	5,429.8	81.5	0.0	0.0	0.0	0.0	(119.5)	5,391.8
Government Grants	(11.2)	0.0	0.0	(11.2)	0.0	0.0	0.0	0.0	0.0	0.0	(11.2)
Other Grants & Reimbursements	(166.7)	0.0	0.0	(166.7)	0.0	0.0	0.0	0.0	0.0	0.0	(166.7)
Rents & Lettings	(128.5)	0.0	0.0	(128.5)	0.0	0.0	0.0	0.0	0.0	0.0	(128.5)
Sales	(432.3)	0.0	0.0	(432.3)	(21.5)	0.0	0.0	0.0	0.0	0.0	(453.8)
Fees & Charges	(344.9)	0.0	0.0	(344.9)	(17.3)	0.0	0.0	0.0	0.0	0.0	(362.2)
Miscellaneous Income	(30.5)	0.0	0.0	(30.5)	(1.5)	0.0	0.0	0.0	0.0	0.0	(32.0)
Total Income	(1,114.1)	0.0	0.0	(1,114.1)	(40.3)	0.0	0.0	0.0	0.0	0.0	(1,154.4)
Net Expenditure	4,278.5	0.0	37.2	4,315.7	41.2	0.0	0.0	0.0	0.0	(119.5)	4,237.4

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19A ADMINISTRATION											
Staff Costs	340.8	0.0	1.5	342.3	6.9	105.8	0.0	0.0	0.0	3.3	458.3
Property Costs	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Supplies and Services	96.8	0.0	0.0	96.8	0.0	0.0	0.0	0.0	0.0	(27.2)	69.6
Transport Costs	18.2	0.0	0.0	18.2	0.0	0.0	0.0	0.0	0.0	0.0	18.2
Administration Costs	41.6	0.0	0.0	41.6	0.0	0.0	0.0	0.0	0.0	0.0	41.6
Apportioned Costs	1,109.7	0.0	0.0	1,109.7	22.2	0.0	0.0	0.0	0.0	0.0	1,131.9
Third Party Payments	85.5	0.0	0.0	85.5	6.3	0.0	0.0	0.0	0.0	32.6	124.4
Transfer Payments	420.8	0.0	0.0	420.8	42.1	0.0	0.0	0.0	0.0	(1.9)	461.0
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	2,116.4	0.0	1.5	2,117.9	77.5	105.8	0.0	0.0	0.0	6.8	2,308.0
Government Grants	(16.0)	0.0	0.0	(16.0)	0.0	0.0	0.0	0.0	0.0	0.0	(16.0)
Other Grants & Reimbursements	(73.5)	0.0	0.0	(73.5)	0.0	(105.8)	0.0	0.0	0.0	1.9	(177.4)
Total Income	(89.5)	0.0	0.0	(89.5)	0.0	(105.8)	0.0	0.0	0.0	1.9	(193.4)
Net Expenditure	2,026.9	0.0	1.5	2,028.4	77.5	0.0	0.0	0.0	0.0	8.7	2,114.6
19C CHILDCARE											
Staff Costs	2,157.8	0.0	3.1	2,160.9	43.2	35.1	0.0	0.0	0.0	89.9	2,329.1
Property Costs	59.9	0.0	0.0	59.9	0.5	0.0	0.0	0.0	0.0	1.9	62.3
Supplies and Services	28.8	0.0	0.0	28.8	0.0	0.0	0.0	0.0	0.0	(1.0)	27.8
Transport Costs	62.0	0.0	0.0	62.0	0.0	0.0	0.0	0.0	0.0	(2.5)	59.5
Administration Costs	38.4	0.0	0.0	38.4	0.0	0.0	0.0	0.0	0.0	(2.4)	36.0
Apportioned Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	968.0	0.0	0.0	968.0	0.0	0.0	0.0	0.0	0.0	57.0	1,025.0
Transfer Payments	353.8	0.0	0.0	353.8	0.0	0.0	0.0	0.0	0.0	0.0	353.8
Miscellaneous Expenditure	26.3	0.0	0.0	26.3	0.0	0.0	0.0	0.0	0.0	0.0	26.3
Total Expenditure	3,696.0	0.0	3.1	3,699.1	43.7	35.1	0.0	0.0	0.0	142.9	3,920.8
Other Grants & Reimbursements	(73.7)	0.0	0.0	(73.7)	0.0	(35.1)	0.0	0.0	0.0	(50.0)	(158.8)
Miscellaneous Income	(18.4)	0.0	0.0	(18.4)	(0.9)	0.0	0.0	0.0	0.0	0.0	(19.3)
Total Income	(92.1)	0.0	0.0	(92.1)	(0.9)	(35.1)	0.0	0.0	0.0	(120.0)	(248.1)
Net Expenditure	3,603.9	0.0	3.1	3,607.0	42.8	0.0	0.0	0.0	0.0	22.9	3,672.7

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19D ELDERLY - RESIDENTIAL											
Staff Costs	7,089.5	0.0	125.0	7,214.5	144.2	0.0	0.0	0.0	0.0	66.5	7,425.2
Property Costs	453.1	0.0	0.0	453.1	4.5	0.0	0.0	0.0	0.0	4.7	462.3
Supplies and Services	327.9	0.0	0.0	327.9	0.0	0.0	0.0	0.0	0.0	7.1	335.0
Transport Costs	18.4	0.0	0.0	18.4	0.0	0.0	0.0	0.0	0.0	0.0	18.4
Administration Costs	29.1	0.0	0.0	29.1	0.0	0.0	0.0	0.0	0.0	0.0	29.1
Third Party Payments	24.6	0.0	0.0	24.6	0.0	0.0	0.0	0.0	0.0	0.0	24.6
Transfer Payments	18.4	0.0	0.0	18.4	0.0	0.0	0.0	0.0	0.0	(4.7)	13.7
Miscellaneous Expenditure	16.2	0.0	0.0	16.2	0.0	0.0	0.0	0.0	0.0	0.0	16.2
Total Expenditure	7,977.2	0.0	125.0	8,102.2	148.7	0.0	0.0	0.0	0.0	73.6	8,324.5
Other Grants & Reimbursements	(786.0)	0.0	0.0	(786.0)	0.0	0.0	0.0	0.0	0.0	(14.0)	(800.0)
Sales	(90.2)	0.0	0.0	(90.2)	(2.6)	0.0	0.0	0.0	0.0	0.0	(92.8)
Fees & Charges	(2,103.6)	0.0	0.0	(2,103.6)	(0.1)	0.0	0.0	0.0	0.0	1.7	(2,102.0)
Total Income	(2,979.8)	0.0	0.0	(2,979.8)	(2.7)	0.0	0.0	0.0	0.0	(12.3)	(2,994.8)
Net Expenditure	4,997.4	0.0	125.0	5,122.4	146.0	0.0	0.0	0.0	0.0	61.3	5,329.7
19E ELDERLY - INDEPENDENT SECTOR											
Third Party Payments	374.2	0.0	0.0	374.2	0.0	0.0	0.0	0.0	0.0	(104.4)	269.8
Total Expenditure	374.2	0.0	0.0	374.2	0.0	0.0	0.0	0.0	0.0	(104.4)	269.8
Fees & Charges	(29.0)	0.0	0.0	(29.0)	0.0	0.0	0.0	0.0	0.0	0.0	(29.0)
Total Income	(29.0)	0.0	0.0	(29.0)	0.0	0.0	0.0	0.0	0.0	0.0	(29.0)
Net Expenditure	345.2	0.0	0.0	345.2	0.0	0.0	0.0	0.0	0.0	(104.4)	240.8

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19F ELDERLY - DAY CENTRES											
Staff Costs	358.9	0.0	6.1	365.0	7.3	0.0	0.0	0.0	0.0	14.1	386.4
Property Costs	20.9	0.0	0.0	20.9	0.2	0.0	0.0	0.0	0.0	0.1	21.2
Supplies and Services	27.4	0.0	0.0	27.4	0.0	0.0	0.0	0.0	0.0	(1.2)	26.2
Transport Costs	19.9	0.0	0.0	19.9	0.0	0.0	0.0	0.0	0.0	(1.1)	18.8
Administration Costs	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	(0.2)	2.1
Third Party Payments	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	(0.9)	2.3
Transfer Payments	88.3	0.0	0.0	88.3	0.0	0.0	0.0	0.0	0.0	0.0	88.3
Total Expenditure	520.9	0.0	6.1	527.0	7.5	0.0	0.0	0.0	0.0	10.8	545.3
Other Grants & Reimbursements	(345.9)	0.0	0.0	(345.9)	0.0	0.0	0.0	0.0	0.0	(5.2)	(351.1)
Sales	(21.6)	0.0	0.0	(21.6)	(1.1)	0.0	0.0	0.0	0.0	0.0	(22.7)
Total Income	(367.5)	0.0	0.0	(367.5)	(1.1)	0.0	0.0	0.0	0.0	(5.2)	(373.8)
Net Expenditure	153.4	0.0	6.1	159.5	6.4	0.0	0.0	0.0	0.0	5.6	171.5
19G DISABILITY											
Staff Costs	3,016.7	0.0	24.1	3,040.8	60.8	0.0	0.0	0.0	0.0	109.4	3,211.0
Property Costs	112.1	0.0	0.9	113.0	1.0	0.0	0.0	0.0	0.0	11.8	125.8
Supplies and Services	68.2	0.0	0.0	68.2	0.0	0.0	0.0	0.0	0.0	0.8	69.0
Transport Costs	40.2	0.0	0.0	40.2	0.0	0.0	0.0	0.0	0.0	0.1	40.3
Administration Costs	20.9	0.0	0.0	20.9	0.0	0.0	0.0	0.0	0.0	2.9	23.8
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	2,346.2	0.0	0.0	2,346.2	0.0	0.0	0.0	0.0	0.0	(34.1)	2,312.1
Transfer Payments	641.4	0.0	0.0	641.4	0.0	0.0	0.0	0.0	0.0	0.0	641.4
Total Expenditure	6,245.8	0.0	25.0	6,270.8	61.8	0.0	0.0	0.0	0.0	90.9	6,423.5
Government Grants	(200.0)	0.0	0.0	(200.0)	0.0	0.0	0.0	0.0	0.0	0.0	(200.0)
Other Grants & Reimbursements	(1,912.9)	0.0	0.0	(1,912.9)	0.0	0.0	0.0	0.0	0.0	(23.4)	(1,936.3)
Sales	(30.6)	0.0	0.0	(30.6)	(1.6)	0.0	0.0	0.0	0.0	(10.0)	(42.2)
Fees & Charges	(78.3)	0.0	0.0	(78.3)	(3.9)	0.0	0.0	0.0	0.0	0.5	(81.7)
Miscellaneous Income	(0.3)	0.0	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.3	0.0
Total Income	(2,222.1)	0.0	0.0	(2,222.1)	(5.5)	0.0	0.0	0.0	0.0	(32.6)	(2,260.2)
Net Expenditure	4,023.7	0.0	25.0	4,048.7	56.3	0.0	0.0	0.0	0.0	58.3	4,163.3

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19H MENTAL HEALTH											
Staff Costs	232.7	(32.8)	0.6	200.5	4.0	46.4	0.0	0.0	0.0	36.2	287.1
Property Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Transport Costs	9.1	0.0	0.0	9.1	0.0	0.0	0.0	0.0	0.0	(0.4)	8.7
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Third Party Payments	83.2	0.0	0.0	83.2	0.0	0.0	0.0	0.0	0.0	0.0	83.2
Total Expenditure	329.0	(32.8)	0.6	296.8	4.0	46.4	0.0	0.0	0.0	35.8	383.0
Other Grants & Reimbursements	(32.8)	32.8	0.0	0.0	0.0	(46.4)	0.0	0.0	0.0	0.0	(46.4)
Total Income	(32.8)	32.8	0.0	0.0	0.0	(46.4)	0.0	0.0	0.0	(34.0)	(80.4)
Net Expenditure	296.2	0.0	0.6	296.8	4.0	0.0	0.0	0.0	0.0	1.8	302.6
19I OTHER COMMUNITY CARE											
Staff Costs	1,124.7	(92.6)	3.5	1,035.6	20.7	79.8	0.0	0.0	0.0	11.3	1,147.4
Property Costs	15.5	0.0	0.0	15.5	0.2	0.0	0.0	0.0	0.0	0.1	15.8
Supplies and Services	36.0	0.0	0.0	36.0	0.0	0.0	0.0	0.0	0.0	0.1	36.1
Transport Costs	28.5	0.0	0.0	28.5	0.0	0.0	0.0	0.0	0.0	(0.7)	27.8
Administration Costs	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4
Third Party Payments	27.3	0.0	0.0	27.3	0.0	0.0	0.0	0.0	0.0	69.2	96.5
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	1,238.9	(92.6)	3.5	1,149.8	20.9	79.8	0.0	0.0	0.0	80.0	1,330.5
Other Grants & Reimbursements	(226.5)	92.6	0.0	(133.9)	0.0	(79.8)	0.0	0.0	0.0	(0.4)	(214.1)
Total Income	(226.5)	92.6	0.0	(133.9)	0.0	(79.8)	0.0	0.0	0.0	(69.6)	(283.3)
Net Expenditure	1,012.4	0.0	3.5	1,015.9	20.9	0.0	0.0	0.0	0.0	10.4	1,047.2

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19J OCCUPATION THERAPY											
Staff Costs	255.0	0.0	0.0	255.0	5.1	0.0	0.0	0.0	0.0	13.1	273.2
Property Costs	19.7	0.0	0.0	19.7	0.2	0.0	0.0	0.0	0.0	(1.1)	18.8
Supplies and Services	66.4	0.0	0.0	66.4	0.0	0.0	0.0	0.0	0.0	1.1	67.5
Transport Costs	13.7	0.0	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.0	13.7
Administration Costs	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Total Expenditure	359.0	0.0	0.0	359.0	5.3	0.0	0.0	0.0	0.0	13.1	377.4
Other Grants & Reimbursements	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	0.0	(8.8)
Total Income	(8.8)	0.0	0.0	(8.8)	0.0	0.0	0.0	0.0	0.0	0.0	(8.8)
Net Expenditure	350.2	0.0	0.0	350.2	5.3	0.0	0.0	0.0	0.0	13.1	368.6
19K HOME CARE											
Staff Costs	3,234.8	0.0	60.7	3,295.5	65.9	0.0	0.0	0.0	0.0	27.8	3,389.2
Property Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Supplies and Services	36.5	0.0	0.0	36.5	0.0	0.0	0.0	0.0	0.0	2.0	38.5
Transport Costs	275.5	0.0	0.0	275.5	0.0	0.0	0.0	0.0	0.0	0.0	275.5
Administration Costs	29.0	0.0	0.0	29.0	0.0	0.0	0.0	0.0	0.0	0.0	29.0
Third Party Payments	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0
Transfer Payments	757.7	0.0	0.0	757.7	14.2	0.0	0.0	0.0	0.0	0.0	771.9
Total Expenditure	4,344.0	0.0	60.7	4,404.7	80.1	0.0	0.0	0.0	0.0	29.8	4,514.6
Other Grants & Reimbursements	(620.8)	0.0	0.0	(620.8)	0.0	0.0	0.0	0.0	0.0	0.0	(620.8)
Fees & Charges	(69.6)	0.0	0.0	(69.6)	(3.5)	0.0	0.0	0.0	0.0	0.0	(73.1)
Total Income	(690.4)	0.0	0.0	(690.4)	(3.5)	0.0	0.0	0.0	0.0	0.0	(693.9)
Net Expenditure	3,653.6	0.0	60.7	3,714.3	76.6	0.0	0.0	0.0	0.0	29.8	3,820.7

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
19L CRIMINAL JUSTICE											
Staff Costs	302.1	0.0	(0.2)	301.9	6.0	0.0	0.0	0.0	0.0	3.4	311.3
Property Costs	11.5	0.0	0.0	11.5	0.1	0.0	0.0	0.0	0.0	0.0	11.6
Supplies and Services	12.7	0.0	0.0	12.7	0.0	0.0	0.0	0.0	0.0	0.8	13.5
Transport Costs	11.5	0.0	0.0	11.5	0.0	0.0	0.0	0.0	0.0	0.0	11.5
Administration Costs	6.5	0.0	0.0	6.5	0.0	0.0	0.0	0.0	0.0	0.0	6.5
Third Party Payments	6.1	0.0	0.0	6.1	0.0	0.0	0.0	0.0	0.0	0.0	6.1
Total Expenditure	350.4	0.0	(0.2)	350.2	6.1	0.0	0.0	0.0	0.0	4.2	360.5
Government Grants	(287.4)	0.0	0.0	(287.4)	0.0	0.0	0.0	0.0	0.0	(7.1)	(294.5)
Total Income	(287.4)	0.0	0.0	(287.4)	0.0	0.0	0.0	0.0	0.0	(7.1)	(294.5)
Net Expenditure	63.0	0.0	(0.2)	62.8	6.1	0.0	0.0	0.0	0.0	(2.9)	66.0
19N INTEGRATED JOINT BOARD											
Staff Costs	204.9	0.0	(2.2)	202.7	4.1	(60.0)	0.0	0.0	0.0	(65.7)	81.1
Supplies and Services	19.4	0.0	0.0	19.4	0.0	0.0	0.0	0.0	0.0	1.3	20.7
Transport Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Administration Costs	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Third Party Payments	47.2	0.0	0.0	47.2	0.0	60.0	0.0	0.0	1,709.0	0.0	1,816.2
Total Expenditure	277.2	0.0	(2.2)	275.0	4.1	0.0	0.0	0.0	1,709.0	(64.4)	1,923.7
Other Grants & Reimbursements	(104.3)	0.0	0.0	(104.3)	0.0	0.0	0.0	0.0	0.0	62.4	(41.9)
Total Income	(104.3)	0.0	0.0	(104.3)	0.0	0.0	0.0	0.0	0.0	62.4	(41.9)
Net Expenditure	172.9	0.0	(2.2)	170.7	4.1	0.0	0.0	0.0	1,709.0	(2.0)	1,881.8

SOCIAL CARE	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	18,317.9	(125.4)	222.2	18,414.7	368.2	207.1	0.0	0.0	0.0	309.3	19,299.3
Property Costs	697.8	0.0	0.9	698.7	6.7	0.0	0.0	0.0	0.0	17.5	722.9
Supplies and Services	721.1	0.0	0.0	721.1	0.0	0.0	0.0	0.0	0.0	(16.2)	704.9
Transport Costs	499.8	0.0	0.0	499.8	0.0	0.0	0.0	0.0	0.0	(4.6)	495.2
Administration Costs	181.3	0.0	0.0	181.3	0.0	0.0	0.0	0.0	0.0	0.3	181.6
Apportioned Costs	1,110.8	0.0	0.0	1,110.8	22.2	0.0	0.0	0.0	0.0	0.0	1,133.0
Third Party Payments	3,976.4	0.0	0.0	3,976.4	6.3	60.0	0.0	0.0	1,709.0	19.4	5,771.1
Transfer Payments	2,280.8	0.0	0.0	2,280.8	56.3	0.0	0.0	0.0	0.0	(6.6)	2,330.5
Miscellaneous Expenditure	43.1	0.0	0.0	43.1	0.0	0.0	0.0	0.0	0.0	0.0	43.1
Total Expenditure	27,829.0	(125.4)	223.1	27,926.7	459.7	267.1	0.0	0.0	1,709.0	319.1	30,681.6
Government Grants	(503.4)	0.0	0.0	(503.4)	0.0	0.0	0.0	0.0	0.0	(180.3)	(683.7)
Other Grants & Reimbursements	(4,185.2)	125.4	0.0	(4,059.8)	0.0	(267.1)	0.0	0.0	0.0	(28.7)	(4,355.6)
Sales	(142.4)	0.0	0.0	(142.4)	(5.3)	0.0	0.0	0.0	0.0	(10.0)	(157.7)
Fees & Charges	(2,280.5)	0.0	0.0	(2,280.5)	(7.5)	0.0	0.0	0.0	0.0	2.2	(2,285.8)
Miscellaneous Income	(18.7)	0.0	0.0	(18.7)	(0.9)	0.0	0.0	0.0	0.0	0.3	(19.3)
Total Income	(7,130.2)	125.4	0.0	(7,004.8)	(13.7)	(267.1)	0.0	0.0	0.0	(216.5)	(7,502.1)
Net Expenditure	20,698.8	0.0	223.1	20,921.9	446.0	0.0	0.0	0.0	1,709.0	102.6	23,179.5

LAW, ORDER AND PROTECT SERV	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
23F CIVIL CONTINGENCIES											
Staff Costs	74.1	0.0	0.0	74.1	1.4	0.0	0.0	0.0	0.0	0.6	76.1
Supplies and Services	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	(0.1)	2.9
Transport Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Apportioned Costs	34.7	0.0	0.0	34.7	0.7	0.0	0.0	0.0	0.0	0.0	35.4
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Total Expenditure	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5
Net Expenditure	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5
SERVICE AREA SUMMARY											
Staff Costs	74.1	0.0	0.0	74.1	1.4	0.0	0.0	0.0	0.0	0.6	76.1
Supplies and Services	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	(0.1)	2.9
Transport Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Administration Costs	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Apportioned Costs	34.7	0.0	0.0	34.7	0.7	0.0	0.0	0.0	0.0	0.0	35.4
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Total Expenditure	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5
Net Expenditure	117.9	0.0	0.0	117.9	2.1	0.0	0.0	0.0	0.0	0.5	120.5

ROADS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26A WINTER MAINTENANCE AND RESPONSE											
Miscellaneous Expenditure	944.2	0.0	0.0	944.2	19.0	0.0	0.0	0.0	0.0	0.0	963.2
Total Expenditure	944.2	0.0	0.0	944.2	19.0	0.0	0.0	0.0	0.0	0.0	963.2
Net Expenditure	944.2	0.0	0.0	944.2	19.0	0.0	0.0	0.0	0.0	0.0	963.2
26C STREET LIGHTING											
Supplies and Services	88.7	0.0	0.0	88.7	0.0	0.0	0.0	0.0	0.0	0.0	88.7
Miscellaneous Expenditure	131.8	0.0	0.0	131.8	2.6	0.0	0.0	0.0	0.0	0.0	134.4
Total Expenditure	220.5	0.0	0.0	220.5	2.6	0.0	0.0	0.0	0.0	0.0	223.1
Net Expenditure	220.5	0.0	0.0	220.5	2.6	0.0	0.0	0.0	0.0	0.0	223.1
26D CAR PARKS											
Staff Costs	83.2	0.0	1.6	84.8	1.7	0.0	0.0	0.0	0.0	0.3	86.8
Property Costs	71.1	0.0	0.0	71.1	0.8	0.0	0.0	0.0	0.0	0.2	72.1
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Apportioned Costs	11.5	0.0	0.0	11.5	0.2	0.0	0.0	0.0	0.0	0.0	11.7
Third Party Payments	4.6	0.0	0.0	4.6	0.0	0.0	0.0	0.0	0.0	0.0	4.6
Miscellaneous Expenditure	8.6	0.0	0.0	8.6	0.1	0.0	0.0	0.0	0.0	0.0	8.7
Total Expenditure	184.5	0.0	1.6	186.1	2.8	0.0	0.0	0.0	0.0	0.5	189.4
Fees & Charges	(335.8)	0.0	0.0	(335.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(336.0)
Total Income	(335.8)	0.0	0.0	(335.8)	(0.2)	0.0	0.0	0.0	0.0	0.0	(336.0)
Net Expenditure	(151.3)	0.0	1.6	(149.7)	2.6	0.0	0.0	0.0	0.0	0.5	(146.6)
26E OTHER WORKS											
Property Costs	15.5	0.0	0.0	15.5	0.2	0.0	0.0	0.0	0.0	0.0	15.7
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Miscellaneous Expenditure	108.9	0.0	0.0	108.9	1.1	0.0	0.0	0.0	0.0	0.0	110.0
Total Expenditure	128.6	0.0	0.0	128.6	1.3	0.0	0.0	0.0	0.0	0.0	129.9
Other Grants & Reimbursements	(13.0)	0.0	0.0	(13.0)	0.0	0.0	0.0	0.0	0.0	0.0	(13.0)
Fees & Charges	(4.4)	0.0	0.0	(4.4)	(0.2)	0.0	0.0	0.0	0.0	0.0	(4.6)
Total Income	(17.4)	0.0	0.0	(17.4)	(0.2)	0.0	0.0	0.0	0.0	0.0	(17.6)
Net Expenditure	111.2	0.0	0.0	111.2	1.1	0.0	0.0	0.0	0.0	0.0	112.3

ROADS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26F TRAFFIC MANAGEMENT											
Supplies and Services	4.2	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0	0.0	4.2
Administration Costs	5.1	0.0	0.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	5.1
Third Party Payments	8.5	0.0	0.0	8.5	0.0	0.0	0.0	0.0	0.0	0.0	8.5
Miscellaneous Expenditure	312.1	0.0	0.0	312.1	6.3	0.0	0.0	0.0	0.0	0.0	318.4
Total Expenditure	329.9	0.0	0.0	329.9	6.3	0.0	0.0	0.0	0.0	0.0	336.2
Fees & Charges	(92.1)	0.0	0.0	(92.1)	(4.5)	0.0	0.0	0.0	0.0	0.0	(96.6)
Total Income	(92.1)	0.0	0.0	(92.1)	(4.5)	0.0	0.0	0.0	0.0	0.0	(96.6)
Net Expenditure	237.8	0.0	0.0	237.8	1.8	0.0	0.0	0.0	0.0	0.0	239.6
26J STRUCTURAL MAINTENANCE											
Supplies and Services	26.9	0.0	0.0	26.9	0.0	0.0	0.0	0.0	0.0	0.0	26.9
Third Party Payments	18.2	0.0	0.0	18.2	0.0	0.0	0.0	0.0	0.0	0.0	18.2
Miscellaneous Expenditure	1,199.3	0.0	31.8	1,231.1	24.7	0.0	0.0	0.0	0.0	0.0	1,255.8
Total Expenditure	1,244.4	0.0	31.8	1,276.2	24.7	0.0	0.0	0.0	0.0	0.0	1,300.9
Net Expenditure	1,244.4	0.0	31.8	1,276.2	24.7	0.0	0.0	0.0	0.0	0.0	1,300.9
26K ROUTINE MAINTENANCE											
Property Costs	29.0	0.0	0.0	29.0	0.3	0.0	0.0	0.0	0.0	0.0	29.3
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Miscellaneous Expenditure	741.1	0.0	0.0	741.1	14.6	0.0	0.0	0.0	0.0	0.0	755.7
Total Expenditure	772.6	0.0	0.0	772.6	14.9	0.0	0.0	0.0	0.0	0.0	787.5
Net Expenditure	772.6	0.0	0.0	772.6	14.9	0.0	0.0	0.0	0.0	0.0	787.5

ROADS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26L QUARRIES HOLDING ACCOUNT											
Staff Costs	363.7	0.0	5.1	368.8	7.4	0.0	0.0	0.0	0.0	1.9	378.1
Property Costs	80.1	0.0	0.0	80.1	0.8	0.0	0.0	0.0	0.0	0.0	80.9
Supplies and Services	673.6	0.0	0.0	673.6	0.0	0.0	0.0	0.0	0.0	0.0	673.6
Transport Costs	343.0	0.0	0.0	343.0	0.0	0.0	0.0	0.0	0.0	(0.1)	342.9
Administration Costs	11.3	0.0	0.0	11.3	0.0	0.0	0.0	0.0	0.0	0.0	11.3
Apportioned Costs	57.8	0.0	0.0	57.8	1.2	0.0	0.0	0.0	0.0	0.0	59.0
Third Party Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Miscellaneous Expenditure	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
Total Expenditure	1,541.8	0.0	5.1	1,546.9	9.4	0.0	0.0	0.0	0.0	1.8	1,558.1
Other Grants & Reimbursements	(1,013.2)	0.0	0.0	(1,013.2)	0.0	0.0	0.0	0.0	0.0	0.0	(1,013.2)
Fees & Charges	(1,028.6)	0.0	(5.1)	(1,033.7)	(9.4)	0.0	0.0	0.0	0.0	(1.8)	(1,044.9)
Total Income	(2,041.8)	0.0	(5.1)	(2,046.9)	(9.4)	0.0	0.0	0.0	0.0	(1.8)	(2,058.1)
Net Expenditure	(500.0)	0.0	0.0	(500.0)	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)
26M ROADS HOLDING ACCOUNT											
Staff Costs	2,373.2	0.0	23.6	2,396.8	47.9	0.0	0.0	0.0	0.0	9.2	2,453.9
Property Costs	92.3	0.0	0.5	92.8	0.8	0.0	0.0	0.0	0.0	0.0	93.6
Supplies and Services	1,638.3	0.0	0.0	1,638.3	0.0	0.0	0.0	0.0	0.0	0.0	1,638.3
Transport Costs	1,338.6	0.0	0.0	1,338.6	0.0	0.0	0.0	0.0	0.0	0.0	1,338.6
Administration Costs	87.9	0.0	0.0	87.9	0.0	0.0	0.0	0.0	0.0	0.0	87.9
Apportioned Costs	517.2	0.0	0.0	517.2	10.4	0.0	0.0	0.0	0.0	0.0	527.6
Third Party Payments	12.4	0.0	0.0	12.4	0.0	0.0	0.0	0.0	0.0	0.0	12.4
Miscellaneous Expenditure	296.6	0.0	0.0	296.6	0.0	0.0	0.0	0.0	0.0	0.0	296.6
Total Expenditure	6,356.5	0.0	24.1	6,380.6	59.1	0.0	0.0	0.0	0.0	9.2	6,448.9
Other Grants & Reimbursements	(6,229.4)	0.0	(24.1)	(6,253.5)	(52.6)	0.0	0.0	0.0	0.0	(9.2)	(6,315.3)
Sales	(15.1)	0.0	0.0	(15.1)	(0.8)	0.0	0.0	0.0	0.0	0.0	(15.9)
Fees & Charges	(103.3)	0.0	0.0	(103.3)	(5.2)	0.0	0.0	0.0	0.0	0.0	(108.5)
Miscellaneous Income	(8.7)	0.0	0.0	(8.7)	(0.5)	0.0	0.0	0.0	0.0	0.0	(9.2)
Total Income	(6,356.5)	0.0	(24.1)	(6,380.6)	(59.1)	0.0	0.0	0.0	0.0	(9.2)	(6,448.9)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

ROADS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
26N GARAGE HOLDING ACCOUNT											
Staff Costs	489.9	0.0	2.6	492.5	9.9	0.0	0.0	0.0	0.0	2.4	504.8
Property Costs	44.4	0.0	0.0	44.4	0.4	0.0	0.0	0.0	0.0	0.0	44.8
Supplies and Services	321.9	0.0	0.0	321.9	0.0	0.0	0.0	0.0	0.0	0.0	321.9
Transport Costs	14.8	0.0	0.0	14.8	0.0	0.0	0.0	0.0	0.0	0.0	14.8
Administration Costs	8.6	0.0	0.0	8.6	0.0	0.0	0.0	0.0	0.0	0.0	8.6
Apportioned Costs	31.4	0.0	0.0	31.4	0.6	0.0	0.0	0.0	0.0	0.0	32.0
Total Expenditure	911.0	0.0	2.6	913.6	10.9	0.0	0.0	0.0	0.0	2.4	926.9
Other Grants & Reimbursements	(906.1)	0.0	(2.6)	(908.7)	(10.7)	0.0	0.0	0.0	0.0	(2.4)	(921.8)
Fees & Charges	(4.9)	0.0	0.0	(4.9)	(0.2)	0.0	0.0	0.0	0.0	0.0	(5.1)
Total Income	(911.0)	0.0	(2.6)	(913.6)	(10.9)	0.0	0.0	0.0	0.0	(2.4)	(926.9)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26Z MISCELLANEOUS											
Supplies and Services	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	65.0	0.0	0.0	65.0	1.3	0.0	0.0	0.0	0.0	0.0	66.3
Third Party Payments	22.3	0.0	0.0	22.3	0.0	0.0	0.0	0.0	0.0	0.0	22.3
Miscellaneous Expenditure	22.0	0.0	0.0	22.0	0.4	0.0	0.0	0.0	0.0	0.0	22.4
Total Expenditure	111.3	0.0	0.0	111.3	1.7	0.0	0.0	0.0	0.0	0.0	113.0
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Total Income	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Net Expenditure	108.8	0.0	0.0	108.8	1.7	0.0	0.0	0.0	0.0	0.0	110.5
26U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
Total Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4
Net Expenditure	85.4	0.0	0.0	85.4	0.0	0.0	0.0	0.0	0.0	0.0	85.4

ROADS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	3,310.0	0.0	32.9	3,342.9	66.9	0.0	0.0	0.0	0.0	13.8	3,423.6
Property Costs	332.4	0.0	0.5	332.9	3.3	0.0	0.0	0.0	0.0	0.2	336.4
Supplies and Services	2,757.7	0.0	0.0	2,757.7	0.0	0.0	0.0	0.0	0.0	0.0	2,757.7
Transport Costs	1,696.4	0.0	0.0	1,696.4	0.0	0.0	0.0	0.0	0.0	(0.1)	1,696.3
Administration Costs	118.3	0.0	0.0	118.3	0.0	0.0	0.0	0.0	0.0	0.0	118.3
Apportioned Costs	683.0	0.0	0.0	683.0	13.7	0.0	0.0	0.0	0.0	0.0	696.7
Third Party Payments	77.6	0.0	0.0	77.6	0.0	0.0	0.0	0.0	0.0	0.0	77.6
Miscellaneous Expenditure	3,855.3	0.0	31.8	3,887.1	68.8	0.0	0.0	0.0	0.0	0.0	3,955.9
Total Expenditure	12,830.7	0.0	65.2	12,895.9	152.7	0.0	0.0	0.0	0.0	13.9	13,062.5
Other Grants & Reimbursements	(8,161.7)	0.0	(26.7)	(8,188.4)	(63.3)	0.0	0.0	0.0	0.0	(11.6)	(8,263.3)
Rents & Lettings	(2.5)	0.0	0.0	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(2.5)
Sales	(15.1)	0.0	0.0	(15.1)	(0.8)	0.0	0.0	0.0	0.0	0.0	(15.9)
Fees & Charges	(1,569.1)	0.0	(5.1)	(1,574.2)	(19.7)	0.0	0.0	0.0	0.0	(1.8)	(1,595.7)
Miscellaneous Income	(8.7)	0.0	0.0	(8.7)	(0.5)	0.0	0.0	0.0	0.0	0.0	(9.2)
Total Income	(9,757.1)	0.0	(31.8)	(9,788.9)	(84.3)	0.0	0.0	0.0	0.0	(13.4)	(9,886.6)
Net Expenditure	3,073.6	0.0	33.4	3,107.0	68.4	0.0	0.0	0.0	0.0	0.5	3,175.9

TRANSPORTATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27A ADMINISTRATION											
Staff Costs	154.2	0.0	(0.8)	153.4	3.1	0.0	16.8	0.0	0.0	0.9	174.2
Supplies and Services	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transport Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Apportioned Costs	62.8	0.0	0.0	62.8	1.3	0.0	0.0	0.0	0.0	0.0	64.1
Third Party Payments	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.2	0.8
Miscellaneous Expenditure	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	220.7	0.0	(0.8)	219.9	4.4	0.0	16.8	0.0	0.0	1.1	242.2
Net Expenditure	220.7	0.0	(0.8)	219.9	4.4	0.0	16.8	0.0	0.0	1.1	242.2
27B CO-ORDINATION											
Property Costs	54.3	0.0	0.6	54.9	0.5	0.0	0.0	0.0	0.0	0.0	55.4
Supplies and Services	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Transport Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Administration Costs	9.5	0.0	0.0	9.5	0.0	0.0	0.0	0.0	0.0	0.0	9.5
Apportioned Costs	4.5	0.0	0.0	4.5	0.1	0.0	0.0	0.0	0.0	0.0	4.6
Third Party Payments	31.3	0.0	0.0	31.3	0.0	0.0	0.0	0.0	0.0	0.0	31.3
Miscellaneous Expenditure	2.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4
Total Expenditure	102.5	0.0	0.6	103.1	0.6	0.0	0.0	0.0	0.0	0.0	103.7
Rents & Lettings	(20.0)	0.0	0.0	(20.0)	0.0	0.0	0.0	0.0	0.0	0.0	(20.0)
Miscellaneous Income	(7.5)	0.0	0.0	(7.5)	(0.3)	0.0	0.0	0.0	0.0	0.0	(7.8)
Total Income	(27.5)	0.0	0.0	(27.5)	(0.3)	0.0	0.0	0.0	0.0	0.0	(27.8)
Net Expenditure	75.0	0.0	0.6	75.6	0.3	0.0	0.0	0.0	0.0	0.0	75.9
27C CONCESSIONARY FARES											
Third Party Payments	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6
Total Expenditure	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6
Net Expenditure	124.6	0.0	0.0	124.6	0.0	0.0	0.0	0.0	0.0	0.0	124.6

TRANSPORTATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27G SUPPORT FOR OPERATORS - BUSES											
Third Party Payments	1,293.3	0.0	0.0	1,293.3	12.9	0.0	23.6	0.0	0.0	0.0	1,329.8
Total Expenditure	1,293.3	0.0	0.0	1,293.3	12.9	0.0	23.6	0.0	0.0	0.0	1,329.8
Net Expenditure	1,293.3	0.0	0.0	1,293.3	12.9	0.0	23.6	0.0	0.0	0.0	1,329.8
27I SUPPORT FOR OPERATORS - AIR											
Third Party Payments	1,186.9	0.0	0.0	1,186.9	11.9	0.0	0.0	0.0	0.0	0.0	1,198.8
Total Expenditure	1,186.9	0.0	0.0	1,186.9	11.9	0.0	0.0	0.0	0.0	0.0	1,198.8
Net Expenditure	1,186.9	0.0	0.0	1,186.9	11.9	0.0	0.0	0.0	0.0	0.0	1,198.8
27J SUPPORT FOR OPERATORS - FERRIES											
Third Party Payments	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Total Expenditure	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
Net Expenditure	3.1	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1
27K AIRFIELDS											
Staff Costs	257.8	0.0	0.0	257.8	5.2	0.0	0.0	0.0	0.0	0.0	263.0
Property Costs	17.6	0.0	0.0	17.6	0.2	0.0	0.0	0.0	0.0	0.0	17.8
Supplies and Services	17.0	0.0	0.0	17.0	0.0	0.0	0.0	0.0	0.0	0.0	17.0
Transport Costs	16.8	0.0	0.0	16.8	0.0	0.0	0.0	0.0	0.0	0.0	16.8
Administration Costs	33.1	0.0	0.0	33.1	0.0	0.0	0.0	0.0	0.0	0.0	33.1
Apportioned Costs	32.8	0.0	0.0	32.8	0.7	0.0	0.0	0.0	0.0	0.0	33.5
Third Party Payments	41.1	0.0	0.0	41.1	0.0	0.0	0.0	0.0	0.0	0.0	41.1
Miscellaneous Expenditure	25.0	0.0	0.0	25.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0
Total Expenditure	441.2	0.0	0.0	441.2	6.1	0.0	0.0	0.0	0.0	0.0	447.3
Rents & Lettings	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Fees & Charges	(8.2)	0.0	0.0	(8.2)	(0.4)	0.0	0.0	0.0	0.0	0.0	(8.6)
Total Income	(9.2)	0.0	0.0	(9.2)	(0.4)	0.0	0.0	0.0	0.0	0.0	(9.6)
Net Expenditure	432.0	0.0	0.0	432.0	5.7	0.0	0.0	0.0	0.0	0.0	437.7

TRANSPORTATION	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
27L ORKNEY FERRIES											
Staff Costs	964.2	0.0	14.2	978.4	19.6	0.0	0.0	0.0	0.0	2.6	1,000.6
Property Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Supplies and Services	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	1.0	2.9
Transport Costs	3.7	0.0	0.0	3.7	0.0	0.0	0.0	0.0	0.0	1.9	5.6
Administration Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	36.3	0.0	0.0	36.3	0.7	0.0	0.0	0.0	0.0	0.0	37.0
Third Party Payments	11,604.5	0.0	0.0	11,604.5	232.0	0.0	0.0	0.0	0.0	(37.5)	11,799.0
Total Expenditure	12,612.5	0.0	14.2	12,626.7	252.3	0.0	0.0	0.0	0.0	(32.0)	12,847.0
Other Grants & Reimbursements	(7,855.0)	0.0	0.0	(7,855.0)	0.0	0.0	0.0	0.0	0.0	(4,992.0)	(12,847.0)
Total Income	(7,855.0)	0.0	0.0	(7,855.0)	0.0	0.0	0.0	0.0	0.0	(4,992.0)	(12,847.0)
Net Expenditure	4,757.5	0.0	14.2	4,771.7	252.3	0.0	0.0	0.0	0.0	(5,024.0)	0.0
SERVICE AREA SUMMARY											
Staff Costs	1,376.2	0.0	13.4	1,389.6	27.9	0.0	16.8	0.0	0.0	3.5	1,437.8
Property Costs	72.4	0.0	0.6	73.0	0.7	0.0	0.0	0.0	0.0	0.0	73.7
Supplies and Services	20.9	0.0	0.0	20.9	0.0	0.0	0.0	0.0	0.0	1.0	21.9
Transport Costs	21.8	0.0	0.0	21.8	0.0	0.0	0.0	0.0	0.0	1.9	23.7
Administration Costs	44.0	0.0	0.0	44.0	0.0	0.0	0.0	0.0	0.0	0.0	44.0
Apportioned Costs	136.4	0.0	0.0	136.4	2.8	0.0	0.0	0.0	0.0	0.0	139.2
Third Party Payments	14,285.4	0.0	0.0	14,285.4	256.8	0.0	23.6	0.0	0.0	(37.3)	14,528.5
Miscellaneous Expenditure	27.7	0.0	0.0	27.7	0.0	0.0	0.0	0.0	0.0	0.0	27.7
Total Expenditure	15,984.8	0.0	14.0	15,998.8	288.2	0.0	40.4	0.0	0.0	(30.9)	16,296.5
Other Grants & Reimbursements	(7,855.0)	0.0	0.0	(7,855.0)	0.0	0.0	0.0	0.0	0.0	(4,992.0)	(12,847.0)
Rents & Lettings	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Fees & Charges	(8.2)	0.0	0.0	(8.2)	(0.4)	0.0	0.0	0.0	0.0	0.0	(8.6)
Miscellaneous Income	(7.5)	0.0	0.0	(7.5)	(0.3)	0.0	0.0	0.0	0.0	0.0	(7.8)
Total Income	(7,891.7)	0.0	0.0	(7,891.7)	(0.7)	0.0	0.0	0.0	0.0	(4,992.0)	(12,884.4)
Net Expenditure	8,093.1	0.0	14.0	8,107.1	287.5	0.0	40.4	0.0	0.0	(5,022.9)	3,412.1

OPERATIONAL ENVIRONMENTAL	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28B BURIAL GROUNDS											
Staff Costs	4.0	0.0	0.0	4.0	0.1	0.0	0.0	0.0	0.0	0.0	4.1
Property Costs	64.2	0.0	0.0	64.2	0.6	0.0	0.0	0.0	0.0	0.0	64.8
Supplies and Services	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Transport Costs	22.4	0.0	0.0	22.4	0.0	0.0	0.0	0.0	0.0	0.0	22.4
Administration Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Apportioned Costs	6.9	0.0	0.0	6.9	0.1	0.0	0.0	0.0	0.0	0.0	7.0
Third Party Payments	12.7	0.0	0.0	12.7	0.0	0.0	0.0	0.0	0.0	0.0	12.7
Miscellaneous Expenditure	169.4	0.0	0.0	169.4	3.4	0.0	0.0	0.0	0.0	0.0	172.8
Total Expenditure	283.0	0.0	0.0	283.0	4.2	0.0	0.0	0.0	0.0	0.0	287.2
Sales	(81.8)	0.0	0.0	(81.8)	(4.1)	0.0	0.0	0.0	0.0	0.0	(85.9)
Fees & Charges	(106.9)	0.0	0.0	(106.9)	(5.4)	0.0	0.0	0.0	0.0	0.0	(112.3)
Total Income	(188.7)	0.0	0.0	(188.7)	(9.5)	0.0	0.0	0.0	0.0	0.0	(198.2)
Net Expenditure	94.3	0.0	0.0	94.3	(5.3)	0.0	0.0	0.0	0.0	0.0	89.0
28C REFUSE COLLECTION											
Property Costs	55.4	0.0	0.0	55.4	0.6	0.0	0.0	0.0	0.0	0.0	56.0
Supplies and Services	66.0	0.0	0.0	66.0	0.0	0.0	0.0	0.0	0.0	0.0	66.0
Transport Costs	165.2	0.0	0.0	165.2	0.0	0.0	0.0	0.0	0.0	0.0	165.2
Administration Costs	5.9	0.0	0.0	5.9	0.0	0.0	0.0	0.0	0.0	0.0	5.9
Apportioned Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Third Party Payments	97.6	0.0	0.0	97.6	0.0	0.0	0.0	0.0	0.0	0.0	97.6
Miscellaneous Expenditure	789.4	0.0	24.4	813.8	16.2	0.0	0.0	0.0	0.0	0.0	830.0
Total Expenditure	1,180.4	0.0	24.4	1,204.8	16.8	0.0	0.0	0.0	0.0	0.0	1,221.6
Fees & Charges	(567.0)	0.0	0.0	(567.0)	(28.4)	0.0	10.0	0.0	0.0	0.0	(585.4)
Total Income	(567.0)	0.0	0.0	(567.0)	(28.4)	0.0	10.0	0.0	0.0	0.0	(585.4)
Net Expenditure	613.4	0.0	24.4	637.8	(11.6)	0.0	10.0	0.0	0.0	0.0	636.2

OPERATIONAL ENVIRONMENTAL	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28E WASTE DISPOSAL											
Property Costs	70.1	0.0	0.0	70.1	0.7	0.0	0.0	0.0	0.0	0.0	70.8
Supplies and Services	20.6	0.0	0.0	20.6	0.0	0.0	0.0	0.0	0.0	0.0	20.6
Transport Costs	590.8	0.0	0.0	590.8	0.0	0.0	0.0	0.0	0.0	0.0	590.8
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Apportioned Costs	17.0	0.0	0.0	17.0	0.3	0.0	0.0	0.0	0.0	0.0	17.3
Third Party Payments	539.0	0.0	0.0	539.0	0.0	0.0	0.0	0.0	0.0	0.0	539.0
Miscellaneous Expenditure	479.3	0.0	0.0	479.3	9.6	0.0	0.0	0.0	0.0	0.0	488.9
Total Expenditure	1,719.6	0.0	0.0	1,719.6	10.6	0.0	0.0	0.0	0.0	0.0	1,730.2
Sales	(55.3)	0.0	0.0	(55.3)	(2.8)	0.0	0.0	0.0	0.0	0.0	(58.1)
Fees & Charges	(347.3)	0.0	0.0	(347.3)	(17.3)	0.0	0.0	0.0	0.0	0.0	(364.6)
Total Income	(402.6)	0.0	0.0	(402.6)	(20.1)	0.0	0.0	0.0	0.0	0.0	(422.7)
Net Expenditure	1,317.0	0.0	0.0	1,317.0	(9.5)	0.0	0.0	0.0	0.0	0.0	1,307.5
28F RECYCLING											
Property Costs	57.6	0.0	0.0	57.6	0.6	0.0	0.0	0.0	0.0	0.0	58.2
Supplies and Services	12.4	0.0	0.0	12.4	0.0	0.0	0.0	0.0	0.0	0.0	12.4
Transport Costs	145.0	0.0	0.0	145.0	0.0	0.0	0.0	0.0	0.0	0.0	145.0
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Third Party Payments	35.6	0.0	0.0	35.6	0.0	0.0	0.0	0.0	0.0	0.0	35.6
Miscellaneous Expenditure	340.4	0.0	0.0	340.4	6.8	0.0	0.0	0.0	0.0	0.0	347.2
Total Expenditure	593.8	0.0	0.0	593.8	7.4	0.0	0.0	0.0	0.0	0.0	601.2
Sales	(58.5)	0.0	0.0	(58.5)	(2.9)	0.0	0.0	0.0	0.0	0.0	(61.4)
Fees & Charges	(22.2)	0.0	0.0	(22.2)	(1.1)	0.0	0.0	0.0	0.0	0.0	(23.3)
Total Income	(80.7)	0.0	0.0	(80.7)	(4.0)	0.0	0.0	0.0	0.0	0.0	(84.7)
Net Expenditure	513.1	0.0	0.0	513.1	3.4	0.0	0.0	0.0	0.0	0.0	516.5

OPERATIONAL ENVIRONMENTAL	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
28G ENVIRONMENTAL CLEANSING											
Property Costs	21.5	0.0	0.0	21.5	0.2	0.0	0.0	0.0	0.0	0.0	21.7
Supplies and Services	17.4	0.0	0.0	17.4	0.0	0.0	0.0	0.0	0.0	0.0	17.4
Transport Costs	86.3	0.0	0.0	86.3	0.0	0.0	0.0	0.0	0.0	0.0	86.3
Third Party Payments	4.1	0.0	0.0	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Miscellaneous Expenditure	280.6	0.0	0.0	280.6	5.6	0.0	0.0	0.0	0.0	0.0	286.2
Total Expenditure	409.9	0.0	0.0	409.9	5.8	0.0	0.0	0.0	0.0	0.0	415.7
Fees & Charges	(17.9)	0.0	0.0	(17.9)	(0.9)	0.0	0.0	0.0	0.0	0.0	(18.8)
Total Income	(17.9)	0.0	0.0	(17.9)	(0.9)	0.0	0.0	0.0	0.0	0.0	(18.8)
Net Expenditure	392.0	0.0	0.0	392.0	4.9	0.0	0.0	0.0	0.0	0.0	396.9
28K ENVIRONMENTAL HOLDING ACCOUNT											
Staff Costs	1,803.4	0.0	24.4	1,827.8	36.5	0.0	0.0	0.0	0.0	5.7	1,870.0
Supplies and Services	15.5	0.0	0.0	15.5	0.0	0.0	0.0	0.0	0.0	0.0	15.5
Transport Costs	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
Administration Costs	17.2	0.0	0.0	17.2	0.0	0.0	0.0	0.0	0.0	0.0	17.2
Apportioned Costs	212.4	0.0	0.0	212.4	4.2	0.0	0.0	0.0	0.0	0.0	216.6
Total Expenditure	2,065.0	0.0	24.4	2,089.4	40.7	0.0	0.0	0.0	0.0	5.7	2,135.8
Other Grants & Reimbursements	(2,065.0)	0.0	(24.4)	(2,089.4)	(40.7)	0.0	0.0	0.0	0.0	(5.7)	(2,135.8)
Total Income	(2,065.0)	0.0	(24.4)	(2,089.4)	(40.7)	0.0	0.0	0.0	0.0	(5.7)	(2,135.8)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

OPERATIONAL ENVIRONMENTAL	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	1,807.4	0.0	24.4	1,831.8	36.6	0.0	0.0	0.0	0.0	5.7	1,874.1
Property Costs	268.8	0.0	0.0	268.8	2.7	0.0	0.0	0.0	0.0	0.0	271.5
Supplies and Services	134.4	0.0	0.0	134.4	0.0	0.0	0.0	0.0	0.0	0.0	134.4
Transport Costs	1,026.2	0.0	0.0	1,026.2	0.0	0.0	0.0	0.0	0.0	0.0	1,026.2
Administration Costs	29.6	0.0	0.0	29.6	0.0	0.0	0.0	0.0	0.0	0.0	29.6
Apportioned Costs	237.2	0.0	0.0	237.2	4.6	0.0	0.0	0.0	0.0	0.0	241.8
Third Party Payments	689.0	0.0	0.0	689.0	0.0	0.0	0.0	0.0	0.0	0.0	689.0
Miscellaneous Expenditure	2,059.1	0.0	24.4	2,083.5	41.6	0.0	0.0	0.0	0.0	0.0	2,125.1
Total Expenditure	6,251.7	0.0	48.8	6,300.5	85.5	0.0	0.0	0.0	0.0	5.7	6,391.7
Other Grants & Reimbursements	(2,065.0)	0.0	(24.4)	(2,089.4)	(40.7)	0.0	0.0	0.0	0.0	(5.7)	(2,135.8)
Sales	(195.6)	0.0	0.0	(195.6)	(9.8)	0.0	0.0	0.0	0.0	0.0	(205.4)
Fees & Charges	(1,061.3)	0.0	0.0	(1,061.3)	(53.1)	0.0	10.0	0.0	0.0	0.0	(1,104.4)
Total Income	(3,321.9)	0.0	(24.4)	(3,346.3)	(103.6)	0.0	10.0	0.0	0.0	(5.7)	(3,445.6)
Net Expenditure	2,929.8	0.0	24.4	2,954.2	(18.1)	0.0	10.0	0.0	0.0	0.0	2,946.1

E/H & TRADING STANDARDS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
29A ADMINISTRATION											
Staff Costs	424.7	0.0	(1.3)	423.4	8.5	0.0	13.6	0.0	(27.0)	2.4	420.9
Supplies and Services	37.8	0.0	0.0	37.8	0.0	0.0	0.0	0.0	0.0	0.0	37.8
Transport Costs	14.7	0.0	0.0	14.7	0.0	0.0	0.0	0.0	0.0	0.5	15.2
Administration Costs	8.8	0.0	0.0	8.8	0.0	0.0	0.0	0.0	0.0	0.0	8.8
Apportioned Costs	125.1	0.0	0.0	125.1	2.5	0.0	0.0	0.0	0.0	0.0	127.6
Third Party Payments	1.1	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Miscellaneous Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	613.2	0.0	(1.3)	611.9	11.0	0.0	13.6	0.0	(27.0)	2.9	612.4
Fees & Charges	(29.2)	0.0	0.0	(29.2)	(1.4)	0.0	0.0	0.0	0.0	0.0	(30.6)
Total Income	(29.2)	0.0	0.0	(29.2)	(1.4)	0.0	0.0	0.0	0.0	0.0	(30.6)
Net Expenditure	584.0	0.0	(1.3)	582.7	9.6	0.0	13.6	0.0	(27.0)	2.9	581.8
29B TRADING STANDARDS											
Staff Costs	226.3	0.0	(0.6)	225.7	4.5	0.0	7.9	0.0	0.0	4.5	242.6
Property Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Supplies and Services	6.8	0.0	0.0	6.8	0.0	0.0	0.0	0.0	0.0	(2.8)	4.0
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Administration Costs	3.6	0.0	0.0	3.6	0.0	0.0	0.0	0.0	0.0	0.0	3.6
Apportioned Costs	38.0	0.0	0.0	38.0	0.8	0.0	0.0	0.0	0.0	0.0	38.8
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	277.5	0.0	(0.6)	276.9	5.3	0.0	7.9	0.0	0.0	1.7	291.8
Fees & Charges	(6.0)	0.0	0.0	(6.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(6.3)
Total Income	(6.0)	0.0	0.0	(6.0)	(0.3)	0.0	0.0	0.0	0.0	0.0	(6.3)
Net Expenditure	271.5	0.0	(0.6)	270.9	5.0	0.0	7.9	0.0	0.0	1.7	285.5

E/H & TRADING STANDARDS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
29D PUBLIC TOILETS											
Property Costs	83.1	0.0	4.4	87.5	0.8	0.0	0.0	0.0	0.0	0.0	88.3
Supplies and Services	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	84.7	0.0	4.4	89.1	0.8	0.0	0.0	0.0	0.0	0.0	89.9
Net Expenditure	84.7	0.0	4.4	89.1	0.8	0.0	0.0	0.0	0.0	0.0	89.9
SERVICE AREA SUMMARY											
Staff Costs	651.0	0.0	(1.9)	649.1	13.0	0.0	21.5	0.0	(27.0)	6.9	663.5
Property Costs	83.3	0.0	4.4	87.7	0.8	0.0	0.0	0.0	0.0	0.0	88.5
Supplies and Services	45.9	0.0	0.0	45.9	0.0	0.0	0.0	0.0	0.0	(2.8)	43.1
Transport Costs	15.6	0.0	0.0	15.6	0.0	0.0	0.0	0.0	0.0	0.5	16.1
Administration Costs	12.4	0.0	0.0	12.4	0.0	0.0	0.0	0.0	0.0	0.0	12.4
Apportioned Costs	163.1	0.0	0.0	163.1	3.3	0.0	0.0	0.0	0.0	0.0	166.4
Third Party Payments	2.3	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Miscellaneous Expenditure	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Total Expenditure	975.4	0.0	2.5	977.9	17.1	0.0	21.5	0.0	(27.0)	4.6	994.1
Fees & Charges	(35.2)	0.0	0.0	(35.2)	(1.7)	0.0	0.0	0.0	0.0	0.0	(36.9)
Total Income	(35.2)	0.0	0.0	(35.2)	(1.7)	0.0	0.0	0.0	0.0	0.0	(36.9)
Net Expenditure	940.2	0.0	2.5	942.7	15.4	0.0	21.5	0.0	(27.0)	4.6	957.2

OTHER HOUSING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30A HOUSING SUPPORT											
Staff Costs	64.2	0.0	0.3	64.5	1.3	0.0	0.0	0.0	0.0	0.7	66.5
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	(0.3)	0.3
Total Expenditure	65.3	0.0	0.3	65.6	1.3	0.0	0.0	0.0	0.0	0.4	67.3
Net Expenditure	65.3	0.0	0.3	65.6	1.3	0.0	0.0	0.0	0.0	0.4	67.3
30B HOMELESSNESS											
Staff Costs	283.0	0.0	(0.5)	282.5	5.7	0.0	6.6	0.0	0.0	12.3	307.1
Property Costs	431.0	0.0	0.0	431.0	4.3	0.0	0.0	0.0	22.0	(1.0)	456.3
Supplies and Services	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	0.0	3.2
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	9.8	0.0	0.0	9.8	0.0	0.0	0.0	0.0	0.0	(2.7)	7.1
Apportioned Costs	20.0	0.0	0.0	20.0	0.4	0.0	0.0	0.0	0.0	0.0	20.4
Third Party Payments	27.2	0.0	0.0	27.2	0.0	0.0	0.0	0.0	0.0	0.0	27.2
Transfer Payments	308.8	0.0	0.0	308.8	30.9	0.0	0.0	0.0	0.0	0.0	339.7
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1,085.7	0.0	(0.5)	1,085.2	41.3	0.0	6.6	0.0	22.0	8.6	1,163.7
Rents & Lettings	(246.0)	0.0	0.0	(246.0)	0.0	0.0	0.0	0.0	0.0	0.0	(246.0)
Fees & Charges	(0.5)	0.0	0.0	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
Total Income	(246.5)	0.0	0.0	(246.5)	0.0	0.0	0.0	0.0	0.0	0.0	(246.5)
Net Expenditure	839.2	0.0	(0.5)	838.7	41.3	0.0	6.6	0.0	22.0	8.6	917.2
30C HOUSING LOANS											
Supplies and Services	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	12.0	0.0	0.0	12.0	0.2	0.0	0.0	0.0	0.0	0.0	12.2
Total Expenditure	13.4	0.0	0.0	13.4	0.2	0.0	0.0	0.0	0.0	0.0	13.6
Fees & Charges	(2.5)	0.0	0.0	(2.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.6)
Total Income	(2.5)	0.0	0.0	(2.5)	(0.1)	0.0	0.0	0.0	0.0	0.0	(2.6)
Net Expenditure	10.9	0.0	0.0	10.9	0.1	0.0	0.0	0.0	0.0	0.0	11.0

OTHER HOUSING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30E ENERGY INITIATIVES											
Staff Costs	38.3	0.0	0.0	38.3	0.8	0.0	0.0	0.0	0.0	0.4	39.5
Total Expenditure	38.3	0.0	0.0	38.3	0.8	0.0	0.0	0.0	0.0	0.4	39.5
Net Expenditure	38.3	0.0	0.0	38.3	0.8	0.0	0.0	0.0	0.0	0.4	39.5
30F GARAGES											
Property Costs	20.3	0.0	0.0	20.3	0.2	0.0	0.0	0.0	0.0	(0.2)	20.3
Apportioned Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	20.8	0.0	0.0	20.8	0.2	0.0	0.0	0.0	0.0	(0.2)	20.8
Rents & Lettings	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
Total Income	(117.9)	0.0	0.0	(117.9)	0.0	0.0	0.0	0.0	0.0	0.0	(117.9)
Net Expenditure	(97.1)	0.0	0.0	(97.1)	0.2	0.0	0.0	0.0	0.0	(0.2)	(97.1)
30G MISCELLANEOUS											
Staff Costs	34.8	0.0	0.0	34.8	0.7	0.0	0.0	0.0	0.0	0.4	35.9
Supplies and Services	54.2	0.0	0.0	54.2	0.0	0.0	0.0	0.0	0.0	(0.1)	54.1
Transport Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2
Administration Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Apportioned Costs	134.6	0.0	0.0	134.6	2.7	0.0	0.0	0.0	0.0	0.0	137.3
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Total Expenditure	228.9	0.0	0.0	228.9	3.4	0.0	0.0	0.0	0.0	0.3	232.6
Net Expenditure	228.9	0.0	0.0	228.9	3.4	0.0	0.0	0.0	0.0	0.3	232.6
30H HOUSING BENEFIT											
Supplies and Services	6.9	0.0	0.0	6.9	0.0	0.0	0.0	0.0	0.0	2.3	9.2
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Apportioned Costs	82.7	0.0	0.0	82.7	1.7	0.0	0.0	0.0	0.0	0.0	84.4
Third Party Payments	103.0	0.0	0.0	103.0	0.0	0.0	0.0	0.0	16.0	(2.3)	116.7
Transfer Payments	3,122.4	0.0	0.0	3,122.4	0.0	0.0	0.0	0.0	0.0	(276.4)	2,846.0
Total Expenditure	3,315.1	0.0	0.0	3,315.1	1.7	0.0	0.0	0.0	16.0	(276.4)	3,056.4
Government Grants	(3,150.1)	0.0	0.0	(3,150.1)	0.0	0.0	0.0	0.0	0.0	276.4	(2,873.7)
Total Income	(3,150.1)	0.0	0.0	(3,150.1)	0.0	0.0	0.0	0.0	0.0	276.4	(2,873.7)
Net Expenditure	165.0	0.0	0.0	165.0	1.7	0.0	0.0	0.0	16.0	0.0	182.7

OTHER HOUSING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
30K LANDLORD REGISTRATION											
Apportioned Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Fees & Charges	(22.2)	0.0	0.0	(22.2)	(1.1)	0.0	0.0	0.0	0.0	0.0	(23.3)
Total Income	(22.2)	0.0	0.0	(22.2)	(1.1)	0.0	0.0	0.0	0.0	0.0	(23.3)
Net Expenditure	(21.4)	0.0	0.0	(21.4)	(1.1)	0.0	0.0	0.0	0.0	0.0	(22.5)
30L CARE & REPAIR											
Third Party Payments	263.0	0.0	0.0	263.0	0.0	0.0	0.0	0.0	0.0	0.0	263.0
Transfer Payments	49.6	0.0	0.0	49.6	0.0	0.0	0.0	0.0	0.0	0.0	49.6
Total Expenditure	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
Net Expenditure	312.6	0.0	0.0	312.6	0.0	0.0	0.0	0.0	0.0	0.0	312.6
30M SHELTERED HOUSING											
Staff Costs	122.5	0.0	2.8	125.3	2.5	0.0	0.0	0.0	0.0	1.1	128.9
Property Costs	15.3	0.0	0.0	15.3	0.1	0.0	0.0	0.0	0.0	0.5	15.9
Supplies and Services	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Transport Costs	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	(0.5)	0.4
Administration Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	(0.6)	1.2
Total Expenditure	141.1	0.0	2.8	143.9	2.6	0.0	0.0	0.0	0.0	0.5	147.0
Net Expenditure	141.1	0.0	2.8	143.9	2.6	0.0	0.0	0.0	0.0	0.5	147.0
30N STUDENT ACCOMMODATION											
Property Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Supplies and Services	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	4.4
Total Expenditure	6.4	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4
Rents & Lettings	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
Total Income	(28.5)	0.0	0.0	(28.5)	0.0	0.0	0.0	0.0	0.0	0.0	(28.5)
Net Expenditure	(22.1)	0.0	0.0	(22.1)	0.0	0.0	0.0	0.0	0.0	0.0	(22.1)

OTHER HOUSING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	542.8	0.0	2.6	545.4	11.0	0.0	6.6	0.0	0.0	14.9	577.9
Property Costs	468.6	0.0	0.0	468.6	4.6	0.0	0.0	0.0	22.0	(0.7)	494.5
Supplies and Services	70.7	0.0	0.0	70.7	0.0	0.0	0.0	0.0	0.0	2.2	72.9
Transport Costs	5.8	0.0	0.0	5.8	0.0	0.0	0.0	0.0	0.0	(0.5)	5.3
Administration Costs	14.1	0.0	0.0	14.1	0.0	0.0	0.0	0.0	0.0	(3.6)	10.5
Apportioned Costs	250.6	0.0	0.0	250.6	5.0	0.0	0.0	0.0	0.0	0.0	255.6
Third Party Payments	394.5	0.0	0.0	394.5	0.0	0.0	0.0	0.0	16.0	(2.3)	408.2
Transfer Payments	3,480.8	0.0	0.0	3,480.8	30.9	0.0	0.0	0.0	0.0	(276.4)	3,235.3
Miscellaneous Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	5,228.4	0.0	2.6	5,231.0	51.5	0.0	6.6	0.0	38.0	(266.4)	5,060.7
Government Grants	(3,150.1)	0.0	0.0	(3,150.1)	0.0	0.0	0.0	0.0	0.0	276.4	(2,873.7)
Rents & Lettings	(392.4)	0.0	0.0	(392.4)	0.0	0.0	0.0	0.0	0.0	0.0	(392.4)
Fees & Charges	(25.2)	0.0	0.0	(25.2)	(1.2)	0.0	0.0	0.0	0.0	0.0	(26.4)
Total Income	(3,567.7)	0.0	0.0	(3,567.7)	(1.2)	0.0	0.0	0.0	0.0	276.4	(3,292.5)
Net Expenditure	1,660.7	0.0	2.6	1,663.3	50.3	0.0	6.6	0.0	38.0	10.0	1,768.2

ECONOMIC DEVELOPMENT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33A ADMINISTRATION											
Staff Costs	421.9	0.0	(1.5)	420.4	8.4	0.0	241.3	0.0	0.0	4.1	674.2
Supplies and Services	28.7	0.0	0.0	28.7	0.0	0.0	0.0	0.0	0.0	(0.8)	27.9
Transport Costs	6.3	0.0	0.0	6.3	0.0	0.0	0.0	0.0	0.0	0.0	6.3
Administration Costs	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4
Apportioned Costs	166.6	0.0	0.0	166.6	3.3	0.0	0.0	0.0	0.0	0.0	169.9
Third Party Payments	3.4	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Transfer Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	638.8	0.0	(1.5)	637.3	11.7	0.0	241.3	0.0	0.0	3.3	893.6
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Total Income	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Net Expenditure	632.3	0.0	(1.5)	630.8	11.7	0.0	241.3	0.0	0.0	3.3	887.1
33B BUSINESS GATEWAY											
Staff Costs	95.9	0.0	(0.5)	95.4	1.9	0.0	0.0	0.0	0.0	0.6	97.9
Property Costs	18.3	0.0	0.0	18.3	0.2	0.0	0.0	0.0	0.0	0.0	18.5
Supplies and Services	49.2	0.0	0.0	49.2	0.0	0.0	0.0	0.0	0.0	0.0	49.2
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.7
Administration Costs	9.3	0.0	0.0	9.3	0.0	0.0	0.0	0.0	0.0	0.0	9.3
Total Expenditure	173.3	0.0	(0.5)	172.8	2.1	0.0	0.0	0.0	0.0	0.7	175.6
Net Expenditure	173.3	0.0	(0.5)	172.8	2.1	0.0	0.0	0.0	0.0	0.7	175.6
33C EEC EXPENDITURE											
Supplies and Services	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Third Party Payments	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Total Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4
Net Expenditure	9.4	0.0	0.0	9.4	0.0	0.0	0.0	0.0	0.0	0.0	9.4

ECONOMIC DEVELOPMENT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
33D LEADER PROGRAMME											
Staff Costs	46.1	0.0	(0.1)	46.0	0.9	0.0	0.0	0.0	0.0	3.3	50.2
Total Expenditure	46.1	0.0	(0.1)	46.0	0.9	0.0	0.0	0.0	0.0	3.3	50.2
Government Grants	(21.1)	0.0	0.0	(21.1)	0.0	0.0	0.0	0.0	0.0	(3.3)	(24.4)
Total Income	(21.1)	0.0	0.0	(21.1)	0.0	0.0	0.0	0.0	0.0	(3.3)	(24.4)
Net Expenditure	25.0	0.0	(0.1)	24.9	0.9	0.0	0.0	0.0	0.0	0.0	25.8
33E REGENERATION											
Supplies and Services	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	7.2
Transport Costs	5.5	0.0	0.0	5.5	0.0	0.0	0.0	0.0	0.0	0.0	5.5
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Third Party Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
Net Expenditure	16.5	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5
33I TOURISM											
Third Party Payments	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
Total Expenditure	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
Net Expenditure	112.5	0.0	0.0	112.5	0.0	0.0	0.0	0.0	0.0	0.0	112.5
33J ECONOMIC DEVELOPMENT GRANTS											
Transfer Payments	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
Total Expenditure	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
Net Expenditure	291.7	0.0	0.0	291.7	0.0	0.0	0.0	0.0	0.0	0.0	291.7
33K OTHER ECONOMIC DEV. GRANTS											
Supplies and Services	52.0	0.0	0.0	52.0	0.0	0.0	0.0	0.0	0.0	0.0	52.0
Transfer Payments	95.3	0.0	0.0	95.3	0.0	0.0	0.0	0.0	0.0	0.0	95.3
Total Expenditure	147.3	0.0	0.0	147.3	0.0	0.0	0.0	0.0	0.0	0.0	147.3
Net Expenditure	147.3	0.0	0.0	147.3	0.0	0.0	0.0	0.0	0.0	0.0	147.3

ECONOMIC DEVELOPMENT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	563.9	0.0	(2.1)	561.8	11.2	0.0	241.3	0.0	0.0	8.0	822.3
Property Costs	18.3	0.0	0.0	18.3	0.2	0.0	0.0	0.0	0.0	0.0	18.5
Supplies and Services	140.0	0.0	0.0	140.0	0.0	0.0	0.0	0.0	0.0	(0.8)	139.2
Transport Costs	12.9	0.0	0.0	12.9	0.0	0.0	0.0	0.0	0.0	0.1	13.0
Administration Costs	21.9	0.0	0.0	21.9	0.0	0.0	0.0	0.0	0.0	0.0	21.9
Apportioned Costs	166.6	0.0	0.0	166.6	3.3	0.0	0.0	0.0	0.0	0.0	169.9
Third Party Payments	122.5	0.0	0.0	122.5	0.0	0.0	0.0	0.0	0.0	0.0	122.5
Transfer Payments	389.5	0.0	0.0	389.5	0.0	0.0	0.0	0.0	0.0	0.0	389.5
Total Expenditure	1,435.6	0.0	(2.1)	1,433.5	14.7	0.0	241.3	0.0	0.0	7.3	1,696.8
Government Grants	(21.1)	0.0	0.0	(21.1)	0.0	0.0	0.0	0.0	0.0	(3.3)	(24.4)
Other Grants & Reimbursements	(6.5)	0.0	0.0	(6.5)	0.0	0.0	0.0	0.0	0.0	0.0	(6.5)
Total Income	(27.6)	0.0	0.0	(27.6)	0.0	0.0	0.0	0.0	0.0	(3.3)	(30.9)
Net Expenditure	1,408.0	0.0	(2.1)	1,405.9	14.7	0.0	241.3	0.0	0.0	4.0	1,665.9

PLANNING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
34A ADMINISTRATION											
Staff Costs	96.7	0.0	(0.4)	96.3	1.9	0.0	4.8	0.0	0.0	1.0	104.0
Supplies and Services	23.0	0.0	0.0	23.0	0.0	0.0	0.0	0.0	0.0	0.1	23.1
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	(0.1)	0.5
Administration Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6
Apportioned Costs	219.6	0.0	0.0	219.6	4.4	0.0	0.0	0.0	0.0	0.0	224.0
Third Party Payments	45.9	0.0	0.0	45.9	0.0	0.0	0.0	0.0	0.0	(45.9)	0.0
Total Expenditure	388.4	0.0	(0.4)	388.0	6.3	0.0	4.8	0.0	0.0	(44.9)	354.2
Net Expenditure	388.4	0.0	(0.4)	388.0	6.3	0.0	4.8	0.0	0.0	(44.9)	354.2
34B DEVELOPMENT MANAGEMENT											
Staff Costs	470.4	0.0	(0.4)	470.0	9.4	0.0	8.8	0.0	0.0	6.8	495.0
Supplies and Services	17.9	0.0	0.0	17.9	0.0	0.0	0.0	0.0	0.0	0.2	18.1
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.0	5.3
Administration Costs	27.5	0.0	0.0	27.5	0.0	0.0	0.0	0.0	0.0	0.0	27.5
Apportioned Costs	16.6	0.0	0.0	16.6	0.3	0.0	0.0	0.0	0.0	0.0	16.9
Third Party Payments	22.4	0.0	0.0	22.4	0.0	0.0	0.0	0.0	0.0	0.0	22.4
Total Expenditure	560.1	0.0	(0.4)	559.7	9.7	0.0	8.8	0.0	0.0	7.0	585.2
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(409.7)	0.0	0.0	(409.7)	0.0	0.0	0.0	0.0	0.0	0.0	(409.7)
Total Income	(409.8)	0.0	0.0	(409.8)	0.0	0.0	0.0	0.0	0.0	0.0	(409.8)
Net Expenditure	150.3	0.0	(0.4)	149.9	9.7	0.0	8.8	0.0	0.0	7.0	175.4
34C DEVELOPMENT PLANNING											
Staff Costs	376.5	0.0	(1.0)	375.5	7.6	0.0	7.9	0.0	0.0	(7.6)	383.4
Property Costs	2.8	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	0.0	2.8
Supplies and Services	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	0.0	0.3	14.3
Transport Costs	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Administration Costs	4.3	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	4.3
Apportioned Costs	35.8	0.0	0.0	35.8	0.7	0.0	0.0	0.0	0.0	0.0	36.5
Third Party Payments	13.2	0.0	0.0	13.2	0.0	0.0	0.0	0.0	0.0	0.0	13.2
Total Expenditure	449.9	0.0	(1.0)	448.9	8.3	0.0	7.9	0.0	0.0	(7.3)	457.8
Other Grants & Reimbursements	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Total Income	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Net Expenditure	428.9	0.0	(1.0)	427.9	8.3	0.0	7.9	0.0	0.0	(7.3)	436.8

PLANNING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
34E BUILDING STANDARDS											
Staff Costs	298.4	0.0	0.4	298.8	6.0	0.0	7.9	0.0	0.0	8.1	320.8
Supplies and Services	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.1	4.9
Transport Costs	6.5	0.0	0.0	6.5	0.0	0.0	0.0	0.0	0.0	0.0	6.5
Administration Costs	4.2	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0	0.0	4.2
Apportioned Costs	9.7	0.0	0.0	9.7	0.2	0.0	0.0	0.0	0.0	0.0	9.9
Total Expenditure	323.6	0.0	0.4	324.0	6.2	0.0	7.9	0.0	0.0	8.2	346.3
Fees & Charges	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Total Income	(304.7)	0.0	0.0	(304.7)	0.0	0.0	0.0	0.0	0.0	0.0	(304.7)
Net Expenditure	18.9	0.0	0.4	19.3	6.2	0.0	7.9	0.0	0.0	8.2	41.6
34G ARCHAEOLOGY											
Staff Costs	42.2	0.0	(0.4)	41.8	0.8	0.0	0.0	0.0	0.0	0.4	43.0
Property Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Supplies and Services	0.7	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	45.6	0.0	(0.4)	45.2	0.8	0.0	0.0	0.0	0.0	0.4	46.4
Net Expenditure	45.6	0.0	(0.4)	45.2	0.8	0.0	0.0	0.0	0.0	0.4	46.4
SERVICE AREA SUMMARY											
Staff Costs	1,284.2	0.0	(1.8)	1,282.4	25.7	0.0	29.4	0.0	0.0	8.7	1,346.2
Property Costs	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0	4.8
Supplies and Services	60.4	0.0	0.0	60.4	0.0	0.0	0.0	0.0	0.0	0.7	61.1
Transport Costs	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	(0.1)	15.9
Administration Costs	38.7	0.0	0.0	38.7	0.0	0.0	0.0	0.0	0.0	0.0	38.7
Apportioned Costs	281.7	0.0	0.0	281.7	5.6	0.0	0.0	0.0	0.0	0.0	287.3
Third Party Payments	81.8	0.0	0.0	81.8	0.0	0.0	0.0	0.0	0.0	(45.9)	35.9
Total Expenditure	1,767.6	0.0	(1.8)	1,765.8	31.3	0.0	29.4	0.0	0.0	(36.6)	1,789.9
Other Grants & Reimbursements	(21.0)	0.0	0.0	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0	(21.0)
Sales	(0.1)	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Fees & Charges	(714.4)	0.0	0.0	(714.4)	0.0	0.0	0.0	0.0	0.0	0.0	(714.4)
Total Income	(735.5)	0.0	0.0	(735.5)	0.0	0.0	0.0	0.0	0.0	0.0	(735.5)
Net Expenditure	1,032.1	0.0	(1.8)	1,030.3	31.3	0.0	29.4	0.0	0.0	(36.6)	1,054.4

OTHER SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
10G CORPORATE MANAGEMENT											
Staff Costs	541.1	0.0	0.0	541.1	10.8	0.0	71.9	0.0	0.0	(5.4)	618.4
Supplies and Services	210.8	0.0	0.0	210.8	0.0	0.0	0.0	0.0	0.0	0.0	210.8
Transport Costs	39.4	0.0	0.0	39.4	0.0	0.0	0.0	0.0	0.0	5.4	44.8
Administration Costs	10.4	0.0	0.0	10.4	0.0	0.0	0.0	0.0	0.0	0.0	10.4
Apportioned Costs	1,869.7	0.0	3.7	1,873.4	37.5	0.0	604.0	0.0	0.0	71.8	2,586.7
Third Party Payments	37.3	0.0	0.0	37.3	0.0	0.0	0.0	0.0	0.0	0.0	37.3
Total Expenditure	2,708.7	0.0	3.7	2,712.4	48.3	0.0	675.9	0.0	0.0	71.8	3,508.4
Net Expenditure	2,708.7	0.0	3.7	2,712.4	48.3	0.0	675.9	0.0	0.0	71.8	3,508.4
10J CORPORATE PRIORITIES											
Staff Costs	871.6	0.0	(1.8)	869.8	22.3	0.0	8.8	0.0	0.0	1.8	902.7
Property Costs	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.1	2.1
Supplies and Services	35.1	0.0	0.0	35.1	0.0	0.0	0.0	0.0	0.0	0.7	35.8
Transport Costs	6.2	0.0	0.0	6.2	0.0	0.0	0.0	0.0	0.0	0.1	6.3
Administration Costs	75.5	0.0	0.0	75.5	0.0	0.0	0.0	0.0	0.0	0.0	75.5
Apportioned Costs	52.9	0.0	0.0	52.9	1.1	0.0	0.0	0.0	0.0	0.0	54.0
Third Party Payments	1,816.7	(1,814.0)	0.0	2.7	0.0	0.0	1,500.0	0.0	0.0	0.0	1,502.7
Transfer Payments	90.8	0.0	0.0	90.8	9.1	0.0	0.0	0.0	0.0	0.0	99.9
Total Expenditure	2,950.8	(1,814.0)	(1.8)	1,135.0	32.5	0.0	1,508.8	0.0	0.0	2.7	2,679.0
Fees & Charges	(23.8)	0.0	0.0	(23.8)	(1.2)	0.0	0.0	0.0	0.0	0.0	(25.0)
Total Income	(23.8)	0.0	0.0	(23.8)	(1.2)	0.0	0.0	0.0	0.0	0.0	(25.0)
Net Expenditure	2,927.0	(1,814.0)	(1.8)	1,111.2	31.3	0.0	1,508.8	0.0	0.0	2.7	2,654.0
39A AREA SUPPORT TEAM (CP)											
Staff Costs	13.2	0.0	0.3	13.5	0.3	0.0	0.0	0.0	0.0	0.0	13.8
Supplies and Services	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.1	1.0
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	(0.1)	0.9
Total Expenditure	15.7	0.0	0.3	16.0	0.3	0.0	0.0	0.0	0.0	0.0	16.3
Net Expenditure	15.7	0.0	0.3	16.0	0.3	0.0	0.0	0.0	0.0	0.0	16.3

OTHER SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39B REGISTRATION											
Staff Costs	52.9	0.0	0.2	53.1	1.1	0.0	0.0	0.0	0.0	0.5	54.7
Supplies and Services	5.8	0.0	0.0	5.8	0.0	0.0	0.0	0.0	0.0	(0.2)	5.6
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.1	0.4
Administration Costs	1.4	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Apportioned Costs	19.9	0.0	0.0	19.9	0.4	0.0	0.0	0.0	0.0	0.0	20.3
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	80.8	0.0	0.2	81.0	1.5	0.0	0.0	0.0	0.0	0.4	82.9
Other Grants & Reimbursements	(0.2)	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)
Fees & Charges	(23.1)	0.0	0.0	(23.1)	(1.2)	0.0	0.0	0.0	0.0	0.0	(24.3)
Total Income	(23.3)	0.0	0.0	(23.3)	(1.2)	0.0	0.0	0.0	0.0	0.0	(24.5)
Net Expenditure	57.5	0.0	0.2	57.7	0.3	0.0	0.0	0.0	0.0	0.4	58.4
39C MISCELLANEOUS PROPERTY											
Property Costs	65.8	0.0	0.0	65.8	0.6	0.0	0.0	0.0	0.0	0.0	66.4
Supplies and Services	6.6	0.0	0.0	6.6	0.0	0.0	0.0	0.0	0.0	0.0	6.6
Administration Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Apportioned Costs	221.5	0.0	0.0	221.5	4.4	0.0	0.0	0.0	0.0	0.0	225.9
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	295.0	0.0	0.0	295.0	5.0	0.0	0.0	0.0	0.0	0.0	300.0
Rents & Lettings	(62.8)	0.0	0.0	(62.8)	0.0	0.0	0.0	0.0	0.0	0.0	(62.8)
Fees & Charges	(17.3)	0.0	0.0	(17.3)	(0.9)	0.0	0.0	0.0	0.0	0.0	(18.2)
Miscellaneous Income	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Total Income	(81.2)	0.0	0.0	(81.2)	(1.0)	0.0	0.0	0.0	0.0	0.0	(82.2)
Net Expenditure	213.8	0.0	0.0	213.8	4.0	0.0	0.0	0.0	0.0	0.0	217.8
39D PAYMENTS TO JOINT BOARDS											
Third Party Payments	434.2	0.0	0.0	434.2	8.7	0.0	0.0	0.0	10.0	30.1	483.0
Total Expenditure	434.2	0.0	0.0	434.2	8.7	0.0	0.0	0.0	10.0	30.1	483.0
Net Expenditure	434.2	0.0	0.0	434.2	8.7	0.0	0.0	0.0	10.0	30.1	483.0
39F ELECTIONS											
Apportioned Costs	25.9	0.0	0.0	25.9	0.5	0.0	0.0	0.0	0.0	0.0	26.4
Third Party Payments	10.8	0.0	0.0	10.8	0.0	50.0	0.0	0.0	0.0	0.0	60.8
Total Expenditure	36.7	0.0	0.0	36.7	0.5	50.0	0.0	0.0	0.0	0.0	87.2
Net Expenditure	36.7	0.0	0.0	36.7	0.5	50.0	0.0	0.0	0.0	0.0	87.2

OTHER SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39G LICENSING											
Staff Costs	72.4	0.0	(0.1)	72.3	1.4	0.0	0.0	0.0	0.0	0.8	74.5
Supplies and Services	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	(0.3)	1.2
Transport Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Administration Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Apportioned Costs	24.0	0.0	0.0	24.0	0.5	0.0	0.0	0.0	0.0	0.0	24.5
Total Expenditure	102.1	0.0	(0.1)	102.0	1.9	0.0	0.0	0.0	0.0	0.5	104.4
Fees & Charges	(81.9)	0.0	0.0	(81.9)	(4.1)	0.0	0.0	0.0	0.0	0.0	(86.0)
Total Income	(81.9)	0.0	0.0	(81.9)	(4.1)	0.0	0.0	0.0	0.0	0.0	(86.0)
Net Expenditure	20.2	0.0	(0.1)	20.1	(2.2)	0.0	0.0	0.0	0.0	0.5	18.4
39H PAYMENTS TO THIRD SECTOR											
Supplies and Services	6.2	0.0	0.0	6.2	0.0	0.0	0.0	0.0	0.0	5.8	12.0
Third Party Payments	66.9	0.0	0.0	66.9	6.7	0.0	0.0	0.0	0.0	0.0	73.6
Transfer Payments	94.7	0.0	0.0	94.7	2.0	0.0	0.0	0.0	0.0	7.5	104.2
Total Expenditure	167.8	0.0	0.0	167.8	8.7	0.0	0.0	0.0	0.0	13.3	189.8
Net Expenditure	167.8	0.0	0.0	167.8	8.7	0.0	0.0	0.0	0.0	13.3	189.8
39K PUBLICITY											
Supplies and Services	13.7	0.0	0.0	13.7	0.0	0.0	0.0	0.0	0.0	0.0	13.7
Administration Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Third Party Payments	1.3	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3
Total Expenditure	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0
Net Expenditure	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0

OTHER SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39L TWINNING											
Supplies and Services	5.2	0.0	0.0	5.2	0.0	0.0	0.0	0.0	0.0	0.0	5.2
Transport Costs	4.4	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	4.4
Administration Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Third Party Payments	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Transfer Payments	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8
Miscellaneous Expenditure	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
Total Expenditure	14.6	0.0	0.0	14.6	0.0	0.0	0.0	0.0	0.0	0.0	14.6
Other Grants & Reimbursements	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Total Income	(15.0)	0.0	0.0	(15.0)	0.0	0.0	0.0	0.0	0.0	0.0	(15.0)
Net Expenditure	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)
39M COMMUNITY COUNCILS											
Staff Costs	97.1	0.0	0.7	97.8	1.9	0.0	0.0	0.0	0.0	14.5	114.2
Property Costs	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.2	1.0
Supplies and Services	21.0	0.0	0.0	21.0	0.0	0.0	0.0	0.0	0.0	(6.8)	14.2
Transport Costs	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7
Administration Costs	20.9	0.0	0.0	20.9	0.0	15.0	0.0	0.0	0.0	(7.6)	28.3
Apportioned Costs	130.4	0.0	0.0	130.4	2.6	0.0	0.0	0.0	0.0	0.0	133.0
Transfer Payments	146.3	0.0	0.0	146.3	14.7	0.0	0.0	0.0	0.0	0.0	161.0
Total Expenditure	418.2	0.0	0.7	418.9	19.2	15.0	0.0	0.0	0.0	0.3	453.4
Net Expenditure	418.2	0.0	0.7	418.9	19.2	15.0	0.0	0.0	0.0	0.3	453.4
39S INTEREST ON LOANS AND BALANCES											
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Total Income	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Net Expenditure	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
39T MISCELLANEOUS											
Supplies and Services	40.8	0.0	0.0	40.8	0.0	0.0	0.0	0.0	0.0	12.3	53.1
Third Party Payments	2.9	0.0	0.0	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9
Total Expenditure	43.7	0.0	0.0	43.7	0.0	0.0	0.0	0.0	0.0	12.3	56.0
Miscellaneous Income	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Total Income	(1.1)	0.0	0.0	(1.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.2)
Net Expenditure	42.6	0.0	0.0	42.6	(0.1)	0.0	0.0	0.0	0.0	12.3	54.8

OTHER SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
39X COST OF COLLECTION											
Supplies and Services	33.2	0.0	0.0	33.2	0.0	0.0	0.0	0.0	0.0	0.0	33.2
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	23.6	0.0	0.0	23.6	0.0	0.0	0.0	0.0	0.0	0.0	23.6
Apportioned Costs	317.7	0.0	0.0	317.7	6.3	0.0	0.0	0.0	0.0	0.0	324.0
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Miscellaneous Expenditure	137.6	0.0	0.0	137.6	0.0	0.0	0.0	0.0	0.0	0.0	137.6
Total Expenditure	513.1	0.0	0.0	513.1	6.3	0.0	0.0	0.0	0.0	0.0	519.4
Fees & Charges	(95.2)	0.0	0.0	(95.2)	(4.8)	0.0	0.0	0.0	0.0	0.0	(100.0)
Total Income	(95.2)	0.0	0.0	(95.2)	(4.8)	0.0	0.0	0.0	0.0	0.0	(100.0)
Net Expenditure	417.9	0.0	0.0	417.9	1.5	0.0	0.0	0.0	0.0	0.0	419.4
39Y FINANCE CHARGES											
Apportioned Costs	115.6	0.0	0.0	115.6	2.3	0.0	0.0	0.0	0.0	0.0	117.9
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Total Expenditure	3,427.4	0.0	0.0	3,427.4	2.3	0.0	0.0	0.0	0.0	0.0	3,429.7
Net Expenditure	3,427.4	0.0	0.0	3,427.4	2.3	0.0	0.0	0.0	0.0	0.0	3,429.7
39U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	491.6	0.0	0.0	491.6	0.0	0.0	0.0	0.0	0.0	(32.3)	459.3
Total Expenditure	491.6	0.0	0.0	491.6	0.0	0.0	0.0	0.0	0.0	(32.3)	459.3
Net Expenditure	491.6	0.0	0.0	491.6	0.0	0.0	0.0	0.0	0.0	(32.3)	459.3

OTHER SERVICES	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	1,648.3	0.0	(0.7)	1,647.6	37.8	0.0	80.7	0.0	0.0	12.2	1,778.3
Property Costs	68.6	0.0	0.0	68.6	0.6	0.0	0.0	0.0	0.0	0.3	69.5
Supplies and Services	380.8	0.0	0.0	380.8	0.0	0.0	0.0	0.0	0.0	11.6	392.4
Transport Costs	53.3	0.0	0.0	53.3	0.0	0.0	0.0	0.0	0.0	5.6	58.9
Administration Costs	138.7	0.0	0.0	138.7	0.0	15.0	0.0	0.0	0.0	(7.7)	146.0
Apportioned Costs	2,777.6	0.0	3.7	2,781.3	55.6	0.0	604.0	0.0	0.0	71.8	3,512.7
Third Party Payments	2,372.5	(1,814.0)	0.0	558.5	15.4	50.0	1,500.0	0.0	10.0	30.1	2,164.0
Transfer Payments	333.6	0.0	0.0	333.6	25.8	0.0	0.0	0.0	0.0	7.5	366.9
Loan Charges	3,311.8	0.0	0.0	3,311.8	0.0	0.0	0.0	0.0	0.0	0.0	3,311.8
Miscellaneous Expenditure	631.2	0.0	0.0	631.2	0.0	0.0	0.0	0.0	0.0	(32.3)	598.9
Total Expenditure	11,716.4	(1,814.0)	3.0	9,905.4	135.2	65.0	2,184.7	0.0	10.0	99.1	12,399.4
Other Grants & Reimbursements	(15.2)	0.0	0.0	(15.2)	0.0	0.0	0.0	0.0	0.0	0.0	(15.2)
Rents & Lettings	(62.8)	0.0	0.0	(62.8)	0.0	0.0	0.0	0.0	0.0	0.0	(62.8)
Interest & Loans	(372.0)	0.0	0.0	(372.0)	0.0	0.0	0.0	0.0	0.0	0.0	(372.0)
Fees & Charges	(241.3)	0.0	0.0	(241.3)	(12.2)	0.0	0.0	0.0	0.0	0.0	(253.5)
Miscellaneous Income	(2.2)	0.0	0.0	(2.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	(2.4)
Total Income	(693.5)	0.0	0.0	(693.5)	(12.4)	0.0	0.0	0.0	0.0	0.0	(705.9)
Net Expenditure	11,022.9	(1,814.0)	3.0	9,211.9	122.8	65.0	2,184.7	0.0	10.0	99.1	11,693.5

SOURCES OF FUNDING	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
37A NON-DOMESTIC RATES											
Government Grants	(9,788.0)	0.0	0.0	(9,788.0)	0.0	0.0	0.0	0.0	0.0	(3,166.0)	(12,954.0)
Total Income	(9,788.0)	0.0	0.0	(9,788.0)	0.0	0.0	0.0	0.0	0.0	(3,166.0)	(12,954.0)
Net Expenditure	(9,788.0)	0.0	0.0	(9,788.0)	0.0	0.0	0.0	0.0	0.0	(3,166.0)	(12,954.0)
37C COUNCIL TAX											
Fees & Charges	(10,059.4)	0.0	0.0	(10,059.4)	0.0	0.0	0.0	0.0	0.0	(429.6)	(10,489.0)
Total Income	(10,059.4)	0.0	0.0	(10,059.4)	0.0	0.0	0.0	0.0	0.0	(429.6)	(10,489.0)
Net Expenditure	(10,059.4)	0.0	0.0	(10,059.4)	0.0	0.0	0.0	0.0	0.0	(429.6)	(10,489.0)
37S REVENUE SUPPORT GRANT											
Government Grants	(64,098.0)	1,814.0	0.0	(62,284.0)	0.0	0.0	0.0	0.0	0.0	4,541.0	(57,743.0)
Total Income	(64,098.0)	1,814.0	0.0	(62,284.0)	0.0	0.0	0.0	0.0	0.0	4,541.0	(57,743.0)
Net Expenditure	(64,098.0)	1,814.0	0.0	(62,284.0)	0.0	0.0	0.0	0.0	0.0	4,541.0	(57,743.0)
37U MOVEMENT IN RESERVES											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Total Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Other Grants & Reimbursements	(7,503.1)	0.0	0.0	(7,503.1)	0.0	0.0	0.0	0.0	0.0	(1,548.0)	(9,051.1)
Total Income	(7,503.1)	0.0	0.0	(7,503.1)	0.0	0.0	0.0	0.0	0.0	(1,548.0)	(9,051.1)
Net Expenditure	(7,261.1)	0.0	0.0	(7,261.1)	0.0	0.0	0.0	0.0	0.0	(1,548.0)	(8,809.1)
SERVICE AREA SUMMARY											
Miscellaneous Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Total Expenditure	242.0	0.0	0.0	242.0	0.0	0.0	0.0	0.0	0.0	0.0	242.0
Government Grants	(73,886.0)	1,814.0	0.0	(72,072.0)	0.0	0.0	0.0	0.0	0.0	1,375.0	(70,697.0)
Other Grants & Reimbursements	(7,503.1)	0.0	0.0	(7,503.1)	0.0	0.0	0.0	0.0	0.0	(1,548.0)	(9,051.1)
Fees & Charges	(10,059.4)	0.0	0.0	(10,059.4)	0.0	0.0	0.0	0.0	0.0	(429.6)	(10,489.0)
Total Income	(91,448.5)	1,814.0	0.0	(89,634.5)	0.0	0.0	0.0	0.0	0.0	(602.6)	(90,237.1)
Net Expenditure	(91,206.5)	1,814.0	0.0	(89,392.5)	0.0	0.0	0.0	0.0	0.0	(602.6)	(89,995.1)

HOUSING REVENUE ACCOUNT

HOUSING REVENUE ACCOUNT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
61A ADMINISTRATION											
Staff Costs	409.8	0.0	0.0	409.8	8.2	0.0	0.0	0.0	0.0	13.5	431.5
Property Costs	4.3	0.0	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.1	4.4
Supplies and Services	40.8	0.0	0.0	40.8	0.0	0.0	0.0	0.0	0.0	(5.0)	35.8
Transport Costs	18.9	0.0	0.0	18.9	0.0	0.0	0.0	0.0	0.0	(1.0)	17.9
Administration Costs	31.2	0.0	0.0	31.2	0.0	0.0	0.0	0.0	0.0	(4.7)	26.5
Apportioned Costs	231.9	0.0	0.0	231.9	4.6	0.0	0.0	0.0	0.0	0.0	236.5
Third Party Payments	11.7	0.0	0.0	11.7	0.0	0.0	0.0	0.0	0.0	0.0	11.7
Transfer Payments	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Total Expenditure	755.6	0.0	0.0	755.6	12.8	0.0	0.0	0.0	0.0	2.9	771.3
Net Expenditure	755.6	0.0	0.0	755.6	12.8	0.0	0.0	0.0	0.0	2.9	771.3
61F TENANT PARTICIPATION											
Staff Costs	14.3	0.0	0.0	14.3	0.3	0.0	0.0	0.0	0.0	(0.3)	14.3
Property Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.1	1.1
Supplies and Services	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.3	1.9
Administration Costs	5.2	0.0	0.0	5.2	0.0	0.0	0.0	0.0	0.0	0.0	5.2
Third Party Payments	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	25.2	0.0	0.0	25.2	0.3	0.0	0.0	0.0	0.0	0.1	25.6
Net Expenditure	25.2	0.0	0.0	25.2	0.3	0.0	0.0	0.0	0.0	0.1	25.6
61B PROPERTY COSTS											
Property Costs	1,542.3	0.0	0.0	1,542.3	15.4	0.0	0.0	0.0	0.0	69.7	1,627.4
Supplies and Services	5.8	0.0	0.0	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Apportioned Costs	45.8	0.0	0.0	45.8	0.9	0.0	0.0	0.0	0.0	0.0	46.7
Third Party Payments	5.9	0.0	0.0	5.9	0.0	0.0	0.0	0.0	0.0	0.0	5.9
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	1,601.9	0.0	0.0	1,601.9	16.3	0.0	0.0	0.0	0.0	69.7	1,687.9
Fees & Charges	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.4)	0.0	0.0	(1.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	1,600.5	0.0	0.0	1,600.5	16.2	0.0	0.0	0.0	0.0	69.7	1,686.4
61Y FINANCE CHARGES											
Loan Charges	1,575.3	0.0	0.0	1,575.3	0.0	0.0	0.0	0.0	0.0	149.4	1,724.7
Total Expenditure	1,575.3	0.0	0.0	1,575.3	0.0	0.0	0.0	0.0	0.0	149.4	1,724.7
Net Expenditure	1,575.3	0.0	0.0	1,575.3	0.0	0.0	0.0	0.0	0.0	149.4	1,724.7

HOUSING REVENUE ACCOUNT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
61E RENT INCOME											
Supplies and Services	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Transport Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6
Third Party Payments	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Rents & Lettings	(3,935.2)	0.0	0.0	(3,935.2)	(102.3)	0.0	0.0	0.0	0.0	(149.1)	(4,186.6)
Total Income	(3,935.2)	0.0	0.0	(3,935.2)	(102.3)	0.0	0.0	0.0	0.0	(149.1)	(4,186.6)
Net Expenditure	(3,933.6)	0.0	0.0	(3,933.6)	(102.3)	0.0	0.0	0.0	0.0	(149.1)	(4,185.0)
61I OTHER INCOME											
Fees & Charges	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Total Income	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
Net Expenditure	(23.0)	0.0	0.0	(23.0)	0.0	0.0	0.0	0.0	0.0	0.0	(23.0)
SERVICE AREA SUMMARY											
Staff Costs	424.1	0.0	0.0	424.1	8.5	0.0	0.0	0.0	0.0	13.2	445.8
Property Costs	1,547.6	0.0	0.0	1,547.6	15.4	0.0	0.0	0.0	0.0	69.9	1,632.9
Supplies and Services	48.7	0.0	0.0	48.7	0.0	0.0	0.0	0.0	0.0	(4.7)	44.0
Transport Costs	20.0	0.0	0.0	20.0	0.0	0.0	0.0	0.0	0.0	(1.0)	19.0
Administration Costs	37.9	0.0	0.0	37.9	0.0	0.0	0.0	0.0	0.0	(4.7)	33.2
Apportioned Costs	277.7	0.0	0.0	277.7	5.5	0.0	0.0	0.0	0.0	0.0	283.2
Third Party Payments	19.7	0.0	0.0	19.7	0.0	0.0	0.0	0.0	0.0	0.0	19.7
Transfer Payments	8.5	0.0	0.0	8.5	0.0	0.0	0.0	0.0	0.0	0.0	8.5
Loan Charges	1,575.3	0.0	0.0	1,575.3	0.0	0.0	0.0	0.0	0.0	149.4	1,724.7
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	3,959.6	0.0	0.0	3,959.6	29.4	0.0	0.0	0.0	0.0	222.1	4,211.1
Rents & Lettings	(3,935.2)	0.0	0.0	(3,935.2)	(102.3)	0.0	0.0	0.0	0.0	(149.1)	(4,186.6)
Fees & Charges	(24.4)	0.0	0.0	(24.4)	(0.1)	0.0	0.0	0.0	0.0	0.0	(24.5)
Total Income	(3,959.6)	0.0	0.0	(3,959.6)	(102.4)	0.0	0.0	0.0	0.0	(149.1)	(4,211.1)
Net Expenditure	0.0	0.0	0.0	0.0	(73.0)	0.0	0.0	0.0	0.0	73.0	0.0

HARBOUR ACCOUNTS

SCAPA FLOW OIL PORT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52A ADMINISTRATION											
Staff Costs	172.5	0.0	0.0	172.5	3.5	0.0	0.0	0.0	0.0	0.6	176.6
Property Costs	143.6	0.0	0.0	143.6	1.4	0.0	0.0	0.0	0.0	0.1	145.1
Supplies and Services	23.0	0.0	0.0	23.0	0.0	0.0	0.0	0.0	0.0	0.0	23.0
Transport Costs	30.4	0.0	0.0	30.4	0.0	0.0	0.0	0.0	0.0	0.0	30.4
Administration Costs	17.5	0.0	0.0	17.5	0.0	0.0	0.0	0.0	0.0	0.0	17.5
Apportioned Costs	118.8	0.0	0.0	118.8	2.4	0.0	0.0	0.0	0.0	0.0	121.2
Third Party Payments	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1
Miscellaneous Expenditure	0.9	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Total Expenditure	508.8	0.0	0.0	508.8	7.3	0.0	72.0	0.0	0.0	0.7	588.8
Rents & Lettings	(9.7)	0.0	0.0	(9.7)	0.0	0.0	0.0	0.0	0.0	0.0	(9.7)
Interest & Loans	(6.0)	0.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)
Fees & Charges	(18.3)	0.0	0.0	(18.3)	(0.6)	0.0	0.0	0.0	0.0	(2.3)	(21.2)
Total Income	(34.0)	0.0	0.0	(34.0)	(0.6)	0.0	0.0	0.0	0.0	(2.3)	(36.9)
Net Expenditure	474.8	0.0	0.0	474.8	6.7	0.0	72.0	0.0	0.0	(1.6)	551.9
52L SCAPA FLOW DEVELOPMENT											
Staff Costs	12.3	0.0	0.0	12.3	0.2	0.0	0.0	0.0	0.0	0.4	12.9
Supplies and Services	39.6	0.0	0.0	39.6	0.0	0.0	0.0	0.0	0.0	0.0	39.6
Transport Costs	10.5	0.0	0.0	10.5	0.0	0.0	0.0	0.0	0.0	0.0	10.5
Administration Costs	12.6	0.0	0.0	12.6	0.0	0.0	0.0	0.0	0.0	0.0	12.6
Third Party Payments	110.0	0.0	0.0	110.0	0.0	0.0	0.0	0.0	0.0	45.2	155.2
Total Expenditure	185.0	0.0	0.0	185.0	0.2	0.0	0.0	0.0	0.0	45.6	230.8
Net Expenditure	185.0	0.0	0.0	185.0	0.2	0.0	0.0	0.0	0.0	45.6	230.8
52M OIL POLLUTION											
Staff Costs	67.7	0.0	0.0	67.7	1.4	0.0	0.0	0.0	0.0	1.3	70.4
Property Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.1	0.4
Supplies and Services	9.2	0.0	0.0	9.2	0.0	0.0	0.0	0.0	0.0	0.0	9.2
Transport Costs	10.7	0.0	0.0	10.7	0.0	0.0	0.0	0.0	0.0	0.0	10.7
Administration Costs	4.5	0.0	0.0	4.5	0.0	0.0	0.0	0.0	0.0	0.0	4.5
Third Party Payments	13.1	0.0	0.0	13.1	0.0	0.0	0.0	0.0	0.0	0.0	13.1
Total Expenditure	105.5	0.0	0.0	105.5	1.4	0.0	0.0	0.0	0.0	1.4	108.3
Fees & Charges	(15.3)	0.0	0.0	(15.3)	(0.5)	0.0	0.0	0.0	0.0	0.0	(15.8)
Total Income	(15.3)	0.0	0.0	(15.3)	(0.5)	0.0	0.0	0.0	0.0	0.0	(15.8)
Net Expenditure	90.2	0.0	0.0	90.2	0.9	0.0	0.0	0.0	0.0	1.4	92.5

SCAPA FLOW OIL PORT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52B ENVIRONMENTAL UNIT											
Staff Costs	80.8	0.0	0.0	80.8	1.6	0.0	0.0	0.0	0.0	3.8	86.2
Supplies and Services	17.6	0.0	0.0	17.6	0.0	0.0	0.0	0.0	0.0	0.0	17.6
Transport Costs	5.9	0.0	0.0	5.9	0.0	0.0	0.0	0.0	0.0	0.0	5.9
Administration Costs	7.7	0.0	0.0	7.7	0.0	0.0	0.0	0.0	0.0	0.0	7.7
Apportioned Costs	11.6	0.0	0.0	11.6	0.2	0.0	0.0	0.0	0.0	0.0	11.8
Third Party Payments	38.5	0.0	0.0	38.5	0.0	0.0	0.0	0.0	0.0	0.0	38.5
Total Expenditure	162.1	0.0	0.0	162.1	1.8	0.0	0.0	0.0	0.0	3.8	167.7
Fees & Charges	(16.0)	0.0	0.0	(16.0)	(0.5)	0.0	0.0	0.0	0.0	0.0	(16.5)
Total Income	(16.0)	0.0	0.0	(16.0)	(0.5)	0.0	0.0	0.0	0.0	0.0	(16.5)
Net Expenditure	146.1	0.0	0.0	146.1	1.3	0.0	0.0	0.0	0.0	3.8	151.2
52C MARINE OFFICERS & PILOTS											
Staff Costs	789.5	0.0	0.0	789.5	15.8	0.0	0.0	0.0	0.0	2.0	807.3
Property Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.5	2.0
Supplies and Services	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	1.0	8.5
Transport Costs	5.3	0.0	0.0	5.3	0.0	0.0	0.0	0.0	0.0	0.5	5.8
Administration Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.5	8.0
Apportioned Costs	29.0	0.0	0.0	29.0	0.6	0.0	0.0	0.0	0.0	0.0	29.6
Miscellaneous Expenditure	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	840.5	0.0	0.0	840.5	16.4	0.0	0.0	0.0	0.0	4.5	861.4
Net Expenditure	840.5	0.0	0.0	840.5	16.4	0.0	0.0	0.0	0.0	4.5	861.4
52D NAVIGATIONAL AIDS											
Property Costs	1.9	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.9
Supplies and Services	63.1	0.0	0.0	63.1	0.0	0.0	0.0	0.0	0.0	0.0	63.1
Transport Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administration Costs	4.9	0.0	0.0	4.9	0.0	0.0	0.0	0.0	0.0	0.0	4.9
Third Party Payments	27.9	0.0	0.0	27.9	0.0	0.0	0.0	0.0	0.0	0.0	27.9
Total Expenditure	98.8	0.0	0.0	98.8	0.0	0.0	0.0	0.0	0.0	0.0	98.8
Net Expenditure	98.8	0.0	0.0	98.8	0.0	0.0	0.0	0.0	0.0	0.0	98.8
52E WEATHER FORECASTS											
Third Party Payments	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Total Expenditure	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5
Net Expenditure	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5

SCAPA FLOW OIL PORT		2021/22				2022/23						
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000				
52F HARBOUR LAUNCHES												
Staff Costs	563.9	0.0	0.0	563.9	11.3	0.0	0.0	0.0	0.0	5.4	580.6	
Property Costs	2.2	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2	
Supplies and Services	15.5	0.0	0.0	15.5	0.0	0.0	0.0	0.0	0.0	0.7	16.2	
Transport Costs	242.6	0.0	0.0	242.6	0.0	0.0	0.0	0.0	0.0	0.0	242.6	
Administration Costs	11.1	0.0	0.0	11.1	0.0	0.0	0.0	0.0	0.0	0.0	11.1	
Third Party Payments	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
Miscellaneous Expenditure	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
Total Expenditure	835.5	0.0	0.0	835.5	11.3	0.0	0.0	0.0	0.0	6.1	852.9	
Fees & Charges	(23.4)	0.0	0.0	(23.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(24.1)	
Total Income	(23.4)	0.0	0.0	(23.4)	(0.7)	0.0	0.0	0.0	0.0	0.0	(24.1)	
Net Expenditure	812.1	0.0	0.0	812.1	10.6	0.0	0.0	0.0	0.0	6.1	828.8	
52G TOWAGE SERVICES												
Staff Costs	1,385.6	0.0	0.0	1,385.6	27.7	0.0	215.2	0.0	0.0	13.5	1,642.0	
Property Costs	44.6	0.0	0.0	44.6	0.4	0.0	0.0	0.0	0.0	(1.4)	43.6	
Supplies and Services	111.7	0.0	0.0	111.7	0.0	0.0	0.0	0.0	0.0	0.0	111.7	
Transport Costs	866.2	0.0	0.0	866.2	0.0	0.0	0.0	0.0	0.0	0.0	866.2	
Administration Costs	59.1	0.0	0.0	59.1	0.0	0.0	0.0	0.0	0.0	0.0	59.1	
Third Party Payments	7.2	0.0	0.0	7.2	0.0	0.0	0.0	0.0	0.0	0.0	7.2	
Total Expenditure	2,474.4	0.0	0.0	2,474.4	28.1	0.0	215.2	0.0	0.0	12.1	2,729.8	
Miscellaneous Income	(134.3)	0.0	0.0	(134.3)	(4.0)	0.0	0.0	0.0	0.0	0.0	(138.3)	
Total Income	(134.3)	0.0	0.0	(134.3)	(4.0)	0.0	0.0	0.0	0.0	0.0	(138.3)	
Net Expenditure	2,340.1	0.0	0.0	2,340.1	24.1	0.0	215.2	0.0	0.0	12.1	2,591.5	
52I HARBOUR DUES												
Third Party Payments	125.0	0.0	0.0	125.0	0.0	0.0	0.0	0.0	0.0	0.0	125.0	
Total Expenditure	125.0	0.0	0.0	125.0	0.0	0.0	0.0	0.0	0.0	0.0	125.0	
Fees & Charges	(6,727.7)	0.0	0.0	(6,727.7)	(201.8)	0.0	0.0	0.0	0.0	(975.0)	(7,904.5)	
Total Income	(6,727.7)	0.0	0.0	(6,727.7)	(201.8)	0.0	0.0	0.0	0.0	(975.0)	(7,904.5)	
Net Expenditure	(6,602.7)	0.0	0.0	(6,602.7)	(201.8)	0.0	0.0	0.0	0.0	(975.0)	(7,779.5)	

SCAPA FLOW OIL PORT	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
52Y FINANCE CHARGES											
Loan Charges	1,328.0	0.0	0.0	1,328.0	0.0	0.0	0.0	0.0	0.0	498.0	1,826.0
Total Expenditure	1,328.0	0.0	0.0	1,328.0	0.0	0.0	0.0	0.0	0.0	498.0	1,826.0
Net Expenditure	1,328.0	0.0	0.0	1,328.0	0.0	0.0	0.0	0.0	0.0	498.0	1,826.0
SERVICE AREA SUMMARY											
Staff Costs	3,072.3	0.0	0.0	3,072.3	61.5	0.0	215.2	0.0	0.0	27.0	3,376.0
Property Costs	194.1	0.0	0.0	194.1	1.8	0.0	0.0	0.0	0.0	(0.7)	195.2
Supplies and Services	287.2	0.0	0.0	287.2	0.0	0.0	0.0	0.0	0.0	1.7	288.9
Transport Costs	1,172.6	0.0	0.0	1,172.6	0.0	0.0	0.0	0.0	0.0	0.5	1,173.1
Administration Costs	124.9	0.0	0.0	124.9	0.0	0.0	0.0	0.0	0.0	0.5	125.4
Apportioned Costs	159.4	0.0	0.0	159.4	3.2	0.0	0.0	0.0	0.0	0.0	162.6
Third Party Payments	331.4	0.0	0.0	331.4	0.0	0.0	0.0	0.0	0.0	45.2	376.6
Loan Charges	1,328.0	0.0	0.0	1,328.0	0.0	0.0	0.0	0.0	0.0	498.0	1,826.0
Miscellaneous Expenditure	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Total Expenditure	6,671.1	0.0	0.0	6,671.1	66.5	0.0	287.2	0.0	0.0	572.2	7,597.0
Rents & Lettings	(9.7)	0.0	0.0	(9.7)	0.0	0.0	0.0	0.0	0.0	0.0	(9.7)
Interest & Loans	(6.0)	0.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	0.0	(6.0)
Fees & Charges	(6,800.7)	0.0	0.0	(6,800.7)	(204.1)	0.0	0.0	0.0	0.0	(977.3)	(7,982.1)
Miscellaneous Income	(134.3)	0.0	0.0	(134.3)	(4.0)	0.0	0.0	0.0	0.0	0.0	(138.3)
Total Income	(6,950.7)	0.0	0.0	(6,950.7)	(208.1)	0.0	0.0	0.0	0.0	(977.3)	(8,136.1)
Net Expenditure	(279.6)	0.0	0.0	(279.6)	(141.6)	0.0	287.2	0.0	0.0	(405.1)	(539.1)

MISC PIERS AND HARBOURS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53A MISCELLANEOUS PIERS											
Staff Costs	1,010.6	0.0	0.0	1,010.6	20.3	0.0	0.0	0.0	0.0	52.6	1,083.5
Property Costs	2,833.6	(1,795.0)	0.0	1,038.6	10.1	2,583.3	0.0	0.0	0.0	0.2	3,632.2
Supplies and Services	115.1	0.0	0.0	115.1	0.0	0.0	0.0	0.0	0.0	(2.2)	112.9
Transport Costs	291.9	0.0	0.0	291.9	0.0	0.0	0.0	0.0	0.0	181.6	473.5
Administration Costs	39.9	0.0	0.0	39.9	0.0	0.0	0.0	0.0	0.0	(7.4)	32.5
Apportioned Costs	89.1	0.0	0.0	89.1	1.8	0.0	0.0	0.0	0.0	0.0	90.9
Third Party Payments	328.6	0.0	0.0	328.6	0.0	0.0	0.0	0.0	0.0	390.2	718.8
Miscellaneous Expenditure	35.5	0.0	0.0	35.5	0.0	0.0	0.0	0.0	0.0	0.0	35.5
Total Expenditure	4,744.3	(1,795.0)	0.0	2,949.3	32.2	2,583.3	0.0	0.0	0.0	615.0	6,179.8
Rents & Lettings	(548.9)	0.0	0.0	(548.9)	0.0	0.0	0.0	0.0	0.0	0.0	(548.9)
Sales	(56.0)	0.0	0.0	(56.0)	(1.6)	0.0	0.0	0.0	0.0	0.0	(57.6)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(5,782.7)	0.0	0.0	(5,782.7)	(173.4)	0.0	0.0	0.0	0.0	(1,800.6)	(7,756.7)
Total Income	(6,440.3)	0.0	0.0	(6,440.3)	(175.0)	0.0	0.0	0.0	0.0	(1,800.6)	(8,415.9)
Net Expenditure	(1,696.0)	(1,795.0)	0.0	(3,491.0)	(142.8)	2,583.3	0.0	0.0	0.0	(1,185.6)	(2,236.1)
53J ADMINISTRATION											
Staff Costs	219.6	0.0	0.0	219.6	4.4	0.0	0.0	0.0	0.0	5.6	229.6
Property Costs	46.0	0.0	0.0	46.0	0.5	0.0	0.0	0.0	0.0	0.1	46.6
Supplies and Services	4.8	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0	4.8
Transport Costs	29.5	0.0	0.0	29.5	0.0	0.0	0.0	0.0	0.0	0.0	29.5
Administration Costs	33.4	0.0	0.0	33.4	0.0	0.0	0.0	0.0	0.0	0.0	33.4
Apportioned Costs	83.7	0.0	0.0	83.7	1.7	0.0	0.0	0.0	0.0	0.0	85.4
Third Party Payments	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Miscellaneous Expenditure	0.8	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Total Expenditure	421.8	0.0	0.0	421.8	6.6	0.0	200.0	0.0	0.0	5.7	634.1
Net Expenditure	421.8	0.0	0.0	421.8	6.6	0.0	200.0	0.0	0.0	5.7	634.1

MISC PIERS AND HARBOURS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53L MISCELLANEOUS PIERS DEVELOPMENT											
Staff Costs	49.1	0.0	0.0	49.1	1.0	0.0	0.0	0.0	0.0	1.4	51.5
Property Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Supplies and Services	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6
Transport Costs	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	0.0	0.0	6.7
Administration Costs	68.3	0.0	0.0	68.3	0.0	0.0	0.0	0.0	0.0	0.0	68.3
Third Party Payments	5.6	0.0	0.0	5.6	0.0	0.0	0.0	0.0	0.0	143.7	149.3
Total Expenditure	135.4	0.0	0.0	135.4	1.0	0.0	0.0	0.0	0.0	145.1	281.5
Net Expenditure	135.4	0.0	0.0	135.4	1.0	0.0	0.0	0.0	0.0	145.1	281.5
53B ENVIRONMENTAL UNIT											
Staff Costs	20.2	0.0	0.0	20.2	0.4	0.0	0.0	0.0	0.0	1.0	21.6
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total Expenditure	20.7	0.0	0.0	20.7	0.4	0.0	0.0	0.0	0.0	1.0	22.1
Net Expenditure	20.7	0.0	0.0	20.7	0.4	0.0	0.0	0.0	0.0	1.0	22.1
53C MARINE OFFICERS & PILOTS											
Staff Costs	324.8	0.0	0.0	324.8	6.4	0.0	0.0	0.0	0.0	(2.6)	328.6
Transport Costs	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.4	2.5
Administration Costs	1.8	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	0.4	2.2
Total Expenditure	328.7	0.0	0.0	328.7	6.4	0.0	0.0	0.0	0.0	(1.8)	333.3
Net Expenditure	328.7	0.0	0.0	328.7	6.4	0.0	0.0	0.0	0.0	(1.8)	333.3
53D NAVIGATIONAL AIDS											
Property Costs	1.2	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Supplies and Services	12.7	0.0	0.0	12.7	0.0	0.0	0.0	0.0	0.0	0.0	12.7
Transport Costs	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Administration Costs	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5
Third Party Payments	19.9	0.0	0.0	19.9	0.0	0.0	0.0	0.0	0.0	0.0	19.9
Total Expenditure	35.7	0.0	0.0	35.7	0.0	0.0	0.0	0.0	0.0	0.0	35.7
Net Expenditure	35.7	0.0	0.0	35.7	0.0	0.0	0.0	0.0	0.0	0.0	35.7

MISC PIERS AND HARBOURS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
53E WEATHER FORECASTS											
Third Party Payments	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	7.4
Total Expenditure	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	7.4
Net Expenditure	7.4	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	7.4
53F HARBOUR LAUNCHES											
Staff Costs	396.8	0.0	0.0	396.8	7.9	0.0	0.0	0.0	0.0	5.3	410.0
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.3	0.8
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2	0.4
Total Expenditure	397.5	0.0	0.0	397.5	7.9	0.0	0.0	0.0	0.0	5.8	411.2
Net Expenditure	397.5	0.0	0.0	397.5	7.9	0.0	0.0	0.0	0.0	5.8	411.2
53M OIL POLLUTION											
Staff Costs	65.7	0.0	0.0	65.7	1.3	0.0	0.0	0.0	0.0	1.4	68.4
Transport Costs	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Administration Costs	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Total Expenditure	66.2	0.0	0.0	66.2	1.3	0.0	0.0	0.0	0.0	1.4	68.9
Net Expenditure	66.2	0.0	0.0	66.2	1.3	0.0	0.0	0.0	0.0	1.4	68.9
53R PILOTAGE INCOME											
Transport Costs	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Total Expenditure	0.5	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
Fees & Charges	(337.1)	0.0	0.0	(337.1)	(10.1)	0.0	0.0	0.0	0.0	(426.2)	(773.4)
Total Income	(337.1)	0.0	0.0	(337.1)	(10.1)	0.0	0.0	0.0	0.0	(426.2)	(773.4)
Net Expenditure	(336.6)	0.0	0.0	(336.6)	(10.1)	0.0	0.0	0.0	0.0	(426.2)	(772.9)
53U MOVEMENT IN RESERVES											
Other Grants & Reimbursements	(413.0)	413.0	0.0	0.0	0.0	(923.3)	0.0	0.0	0.0	0.0	(923.3)
Total Income	(413.0)	413.0	0.0	0.0	0.0	(923.3)	0.0	0.0	0.0	0.0	(923.3)
Net Expenditure	(413.0)	413.0	0.0	0.0	0.0	(923.3)	0.0	0.0	0.0	0.0	(923.3)
53Y FINANCE CHARGES											
Loan Charges	1,437.0	0.0	0.0	1,437.0	0.0	0.0	0.0	0.0	0.0	68.7	1,505.7
Total Expenditure	1,437.0	0.0	0.0	1,437.0	0.0	2,568.5	0.0	0.0	0.0	68.7	4,074.2
Net Expenditure	1,437.0	0.0	0.0	1,437.0	0.0	2,568.5	0.0	0.0	0.0	68.7	4,074.2

MISC PIERS AND HARBOURS	2021/22				2022/23						
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Finance Settlement £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000				
SERVICE AREA SUMMARY											
Staff Costs	2,086.8	0.0	0.0	2,086.8	41.7	0.0	0.0	0.0	0.0	64.7	2,193.2
Property Costs	2,880.9	(1,795.0)	0.0	1,085.9	10.6	2,583.3	0.0	0.0	0.0	0.3	3,680.1
Supplies and Services	138.2	0.0	0.0	138.2	0.0	0.0	0.0	0.0	0.0	(2.2)	136.0
Transport Costs	332.3	0.0	0.0	332.3	0.0	0.0	0.0	0.0	0.0	182.3	514.6
Administration Costs	145.4	0.0	0.0	145.4	0.0	0.0	0.0	0.0	0.0	(6.8)	138.6
Apportioned Costs	172.8	0.0	0.0	172.8	3.5	0.0	0.0	0.0	0.0	0.0	176.3
Third Party Payments	365.5	0.0	0.0	365.5	0.0	2,568.5	0.0	0.0	0.0	533.9	3,467.9
Loan Charges	1,437.0	0.0	0.0	1,437.0	0.0	0.0	0.0	0.0	0.0	68.7	1,505.7
Miscellaneous Expenditure	36.3	0.0	0.0	36.3	0.0	0.0	0.0	0.0	0.0	0.0	36.3
Total Expenditure	7,595.2	(1,795.0)	0.0	5,800.2	55.8	5,151.8	200.0	0.0	0.0	840.9	12,048.7
Other Grants & Reimbursements	(413.0)	413.0	0.0	0.0	0.0	(923.3)	0.0	0.0	0.0	0.0	(923.3)
Rents & Lettings	(548.9)	0.0	0.0	(548.9)	0.0	0.0	0.0	0.0	0.0	0.0	(548.9)
Sales	(56.0)	0.0	0.0	(56.0)	(1.6)	0.0	0.0	0.0	0.0	0.0	(57.6)
Interest & Loans	(52.7)	0.0	0.0	(52.7)	0.0	0.0	0.0	0.0	0.0	0.0	(52.7)
Fees & Charges	(6,119.8)	0.0	0.0	(6,119.8)	(183.5)	0.0	0.0	0.0	0.0	(2,226.8)	(8,530.1)
Total Income	(7,190.4)	413.0	0.0	(6,777.4)	(185.1)	(923.3)	0.0	0.0	0.0	(2,226.8)	(10,112.6)
Net Expenditure	404.8	(1,382.0)	0.0	(977.2)	(129.3)	4,228.5	200.0	0.0	0.0	(1,385.9)	1,936.1

ORKNEY COLLEGE

ORKNEY COLLEGE	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67A BUSINESS SUPPORT										
Staff Costs	729.2	0.0	0.0	729.2	14.6	0.0	0.0	0.0	28.4	772.2
Property Costs	385.3	0.0	0.0	385.3	3.8	0.0	0.0	0.0	(3.8)	385.3
Supplies and Services	125.1	0.0	0.0	125.1	0.0	0.0	0.0	0.0	1.2	126.3
Transport Costs	19.7	0.0	0.0	19.7	0.0	0.0	0.0	0.0	0.0	19.7
Administration Costs	28.6	0.0	0.0	28.6	0.0	0.0	0.0	0.0	0.0	28.6
Apportioned Costs	94.8	0.0	0.0	94.8	1.9	0.0	0.0	0.0	0.0	96.7
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Transfer Payments	19.2	0.0	0.0	19.2	0.0	0.0	0.0	0.0	0.0	19.2
Loan Charges	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	6.0
Miscellaneous Expenditure	3.7	0.0	0.0	3.7	0.0	0.0	0.0	0.0	64.6	68.3
Total Expenditure	1,412.0	0.0	0.0	1,412.0	20.3	0.0	0.0	0.0	90.4	1,522.7
Government Grants	(894.8)	0.0	0.0	(894.8)	0.0	0.0	0.0	0.0	0.0	(894.8)
Other Grants & Reimbursements	(95.5)	0.0	0.0	(95.5)	0.0	0.0	0.0	0.0	0.0	(95.5)
Rents & Lettings	(15.1)	0.0	0.0	(15.1)	0.0	0.0	0.0	0.0	0.0	(15.1)
Sales	(57.1)	0.0	0.0	(57.1)	(2.8)	0.0	0.0	0.0	2.8	(57.1)
Fees & Charges	(15.0)	0.0	0.0	(15.0)	(0.8)	0.0	0.0	0.0	0.8	(15.0)
Total Income	(1,077.5)	0.0	0.0	(1,077.5)	(3.6)	0.0	0.0	0.0	3.6	(1,077.5)
Net Expenditure	334.5	0.0	0.0	334.5	16.7	0.0	0.0	0.0	94.0	445.2
67B FURTHER AND HIGHER EDUCATION										
Staff Costs	2,343.9	0.0	0.0	2,343.9	46.8	0.0	0.0	0.0	27.1	2,417.8
Property Costs	39.7	0.0	0.0	39.7	0.4	0.0	0.0	0.0	0.1	40.2
Supplies and Services	202.2	0.0	0.0	202.2	0.0	0.0	0.0	0.0	44.6	246.8
Transport Costs	27.7	0.0	0.0	27.7	0.0	0.0	0.0	0.0	5.9	33.6
Administration Costs	24.8	0.0	0.0	24.8	0.0	0.0	0.0	0.0	7.4	32.2
Transfer Payments	6.7	0.0	0.0	6.7	0.0	0.0	0.0	0.0	0.0	6.7
Total Expenditure	2,645.0	0.0	0.0	2,645.0	47.2	0.0	0.0	0.0	85.1	2,777.3
Government Grants	(1,628.6)	0.0	0.0	(1,628.6)	0.0	0.0	0.0	0.0	0.0	(1,628.6)
Other Grants & Reimbursements	(957.5)	0.0	0.0	(957.5)	0.0	0.0	0.0	0.0	(188.4)	(1,145.9)
Sales	(17.4)	0.0	0.0	(17.4)	(1.0)	0.0	0.0	0.0	1.0	(17.4)
Fees & Charges	(618.6)	0.0	0.0	(618.6)	(30.9)	0.0	0.0	0.0	30.9	(618.6)
Miscellaneous Income	(35.0)	0.0	0.0	(35.0)	(1.8)	0.0	0.0	0.0	1.8	(35.0)
Total Income	(3,257.1)	0.0	0.0	(3,257.1)	(33.7)	0.0	0.0	0.0	(154.7)	(3,445.5)
Net Expenditure	(612.1)	0.0	0.0	(612.1)	13.5	0.0	0.0	0.0	(69.6)	(668.2)

ORKNEY COLLEGE	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67C AGRONOMY INSTITUTE										
Staff Costs	112.0	0.0	0.0	112.0	2.3	0.0	0.0	0.0	1.1	115.4
Property Costs	7.5	0.0	0.0	7.5	0.0	0.0	0.0	0.0	0.0	7.5
Supplies and Services	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	0.5	16.5
Transport Costs	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	7.0
Administration Costs	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	4.0
Total Expenditure	146.5	0.0	0.0	146.5	2.3	0.0	0.0	0.0	1.6	150.4
Other Grants & Reimbursements	(77.9)	0.0	0.0	(77.9)	0.0	0.0	0.0	0.0	0.0	(77.9)
Sales	(26.0)	0.0	0.0	(26.0)	(1.4)	0.0	0.0	0.0	1.4	(26.0)
Fees & Charges	(8.1)	0.0	0.0	(8.1)	(0.5)	0.0	0.0	0.0	0.5	(8.1)
Miscellaneous Income	(33.7)	0.0	0.0	(33.7)	(1.7)	0.0	0.0	0.0	1.4	(34.0)
Total Income	(145.7)	0.0	0.0	(145.7)	(3.6)	0.0	0.0	0.0	3.3	(146.0)
Net Expenditure	0.8	0.0	0.0	0.8	(1.3)	0.0	0.0	0.0	4.9	4.4
67F ARCHAEOLOGY INSTITUTE										
Staff Costs	1,002.9	0.0	0.0	1,002.9	20.0	0.0	0.0	0.0	(33.4)	989.5
Property Costs	0.6	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.6
Supplies and Services	135.0	0.0	0.0	135.0	0.0	0.0	0.0	0.0	1.1	136.1
Transport Costs	51.5	0.0	0.0	51.5	0.0	0.0	0.0	0.0	1.0	52.5
Administration Costs	22.0	0.0	0.0	22.0	0.0	0.0	0.0	0.0	0.3	22.3
Transfer Payments	48.0	0.0	0.0	48.0	0.0	0.0	0.0	0.0	0.0	48.0
Total Expenditure	1,260.0	0.0	0.0	1,260.0	20.0	0.0	0.0	0.0	(31.0)	1,249.0
Government Grants	(22.5)	0.0	0.0	(22.5)	0.0	0.0	0.0	0.0	0.0	(22.5)
Other Grants & Reimbursements	(200.2)	0.0	0.0	(200.2)	0.0	0.0	0.0	0.0	0.0	(200.2)
Fees & Charges	(169.6)	0.0	0.0	(169.6)	(8.5)	0.0	0.0	0.0	8.5	(169.6)
Miscellaneous Income	(621.8)	0.0	0.0	(621.8)	(31.1)	0.0	0.0	0.0	31.1	(621.8)
Total Income	(1,014.1)	0.0	0.0	(1,014.1)	(39.6)	0.0	0.0	0.0	39.6	(1,014.1)
Net Expenditure	245.9	0.0	0.0	245.9	(19.6)	0.0	0.0	0.0	8.6	234.9

ORKNEY COLLEGE	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
67G INSTITUTE FOR NORTHERN STUDIES										
Staff Costs	240.6	0.0	0.0	240.6	4.8	0.0	0.0	0.0	(53.1)	192.3
Property Costs	36.0	0.0	0.0	36.0	0.4	0.0	0.0	0.0	0.7	37.1
Supplies and Services	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	40.0
Transport Costs	28.0	0.0	0.0	28.0	0.0	0.0	0.0	0.0	0.0	28.0
Administration Costs	10.5	0.0	0.0	10.5	0.0	0.0	0.0	0.0	0.0	10.5
Transfer Payments	30.5	0.0	0.0	30.5	0.0	0.0	0.0	0.0	0.0	30.5
Total Expenditure	385.6	0.0	0.0	385.6	5.2	0.0	0.0	0.0	(52.4)	338.4
Government Grants	(47.2)	0.0	0.0	(47.2)	0.0	0.0	0.0	0.0	0.0	(47.2)
Other Grants & Reimbursements	(140.5)	0.0	0.0	(140.5)	0.0	0.0	0.0	0.0	0.0	(140.5)
Rents & Lettings	(8.0)	0.0	0.0	(8.0)	0.0	0.0	0.0	0.0	0.0	(8.0)
Fees & Charges	(159.0)	0.0	0.0	(159.0)	(8.0)	0.0	0.0	0.0	8.0	(159.0)
Total Income	(354.7)	0.0	0.0	(354.7)	(8.0)	0.0	0.0	0.0	8.0	(354.7)
Net Expenditure	30.9	0.0	0.0	30.9	(2.8)	0.0	0.0	0.0	(44.4)	(16.3)
SERVICE AREA SUMMARY										
Staff Costs	4,428.6	0.0	0.0	4,428.6	88.5	0.0	0.0	0.0	(29.9)	4,487.2
Property Costs	469.1	0.0	0.0	469.1	4.6	0.0	0.0	0.0	(3.0)	470.7
Supplies and Services	518.3	0.0	0.0	518.3	0.0	0.0	0.0	0.0	47.4	565.7
Transport Costs	133.9	0.0	0.0	133.9	0.0	0.0	0.0	0.0	6.9	140.8
Administration Costs	89.9	0.0	0.0	89.9	0.0	0.0	0.0	0.0	7.7	97.6
Apportioned Costs	94.8	0.0	0.0	94.8	1.9	0.0	0.0	0.0	0.0	96.7
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Transfer Payments	104.4	0.0	0.0	104.4	0.0	0.0	0.0	0.0	0.0	104.4
Loan Charges	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	6.0
Miscellaneous Expenditure	3.7	0.0	0.0	3.7	0.0	0.0	0.0	0.0	64.6	68.3
Total Expenditure	5,849.1	0.0	0.0	5,849.1	95.0	0.0	0.0	0.0	93.7	6,037.8
Government Grants	(2,593.1)	0.0	0.0	(2,593.1)	0.0	0.0	0.0	0.0	0.0	(2,593.1)
Other Grants & Reimbursements	(1,471.6)	0.0	0.0	(1,471.6)	0.0	0.0	0.0	0.0	(188.4)	(1,660.0)
Rents & Lettings	(23.1)	0.0	0.0	(23.1)	0.0	0.0	0.0	0.0	0.0	(23.1)
Sales	(100.5)	0.0	0.0	(100.5)	(5.2)	0.0	0.0	0.0	5.2	(100.5)
Fees & Charges	(970.3)	0.0	0.0	(970.3)	(48.7)	0.0	0.0	0.0	48.7	(970.3)
Miscellaneous Income	(690.5)	0.0	0.0	(690.5)	(34.6)	0.0	0.0	0.0	34.3	(690.8)
Total Income	(5,849.1)	0.0	0.0	(5,849.1)	(88.5)	0.0	0.0	0.0	(100.2)	(6,037.8)
Net Expenditure	0.0	0.0	0.0	0.0	6.5	0.0	0.0	0.0	(6.5)	0.0

CORPORATE HOLDING ACCOUNTS

CORPORATE HOLDING ACCOUNTS		2021/22				2022/23					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
41A REPAIRS & MAINTENANCE GF											
Property Costs	1,310.3	0.0	0.0	1,310.3	13.1	0.0	0.0	0.0	(0.5)	1,322.9	
Supplies and Services	21.4	0.0	0.0	21.4	0.0	0.0	0.0	0.0	0.0	21.4	
Apportioned Costs	360.3	0.0	0.0	360.3	7.1	0.0	0.0	0.0	0.0	367.4	
Total Expenditure	1,692.0	0.0	0.0	1,692.0	20.2	0.0	0.0	0.0	(0.5)	1,711.7	
Net Expenditure	1,692.0	0.0	0.0	1,692.0	20.2	0.0	0.0	0.0	(0.5)	1,711.7	
41E REPAIRS & MAINTENANCE HRA											
Property Costs	1,262.9	0.0	0.0	1,262.9	12.6	0.0	0.0	0.0	71.0	1,346.5	
Apportioned Costs	201.3	0.0	0.0	201.3	4.0	0.0	0.0	0.0	(1.3)	204.0	
Total Expenditure	1,464.2	0.0	0.0	1,464.2	16.6	0.0	0.0	0.0	69.7	1,550.5	
Net Expenditure	1,464.2	0.0	0.0	1,464.2	16.6	0.0	0.0	0.0	69.7	1,550.5	
41F REPAIRS & MAINTENANCE PIERS ALWC											
Property Costs	1,795.0	(1,795.0)	0.0	0.0	0.0	2,583.3	0.0	0.0	0.0	2,583.3	
Total Expenditure	1,795.0	(1,795.0)	0.0	0.0	0.0	2,583.3	0.0	0.0	0.0	2,583.3	
Net Expenditure	1,795.0	(1,795.0)	0.0	0.0	0.0	2,583.3	0.0	0.0	0.0	2,583.3	
41K REPAIRS & MAINTENANCE CONTRIBUTIONS											
Other Grants & Reimbursements	(5,356.6)	1,795.0	0.0	(3,561.6)	0.0	(2,583.3)	0.0	0.0	(104.3)	(6,249.2)	
Total Income	(5,356.6)	1,795.0	0.0	(3,561.6)	0.0	(2,583.3)	0.0	0.0	(104.3)	(6,249.2)	
Net Expenditure	(5,356.6)	1,795.0	0.0	(3,561.6)	0.0	(2,583.3)	0.0	0.0	(104.3)	(6,249.2)	
41G GROUNDS MAINTENANCE											
Property Costs	365.1	0.0	0.0	365.1	3.7	0.0	0.0	0.0	(0.3)	368.5	
Apportioned Costs	40.3	0.0	0.0	40.3	0.8	0.0	0.0	0.0	0.0	41.1	
Total Expenditure	405.4	0.0	0.0	405.4	4.5	0.0	0.0	0.0	(0.3)	409.6	
Net Expenditure	405.4	0.0	0.0	405.4	4.5	0.0	0.0	0.0	(0.3)	409.6	

CORPORATE HOLDING ACCOUNTS		2021/22				2022/23					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
45C UTILITIES HOLDING ACCOUNT											
Property Costs	2,506.0	0.0	0.0	2,506.0	25.1	0.0	0.0	0.0	0.0	0.0	2,531.1
Transport Costs	534.5	0.0	0.0	534.5	0.0	0.0	0.0	0.0	0.0	0.0	534.5
Apportioned Costs	85.1	0.0	0.0	85.1	1.7	0.0	0.0	0.0	0.0	0.0	86.8
Total Expenditure	3,125.6	0.0	0.0	3,125.6	26.8	0.0	0.0	0.0	0.0	0.0	3,152.4
Fees & Charges	(3,125.6)	0.0	0.0	(3,125.6)	(26.8)	0.0	0.0	0.0	0.0	0.0	(3,152.4)
Total Income	(3,125.6)	0.0	0.0	(3,125.6)	(26.8)	0.0	0.0	0.0	0.0	0.0	(3,152.4)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45E INSURANCE HOLDING ACCOUNT											
Supplies and Services	650.3	0.0	0.0	650.3	0.0	0.0	0.0	0.0	0.0	0.0	650.3
Apportioned Costs	40.6	0.0	0.0	40.6	0.8	0.0	0.0	0.0	0.0	0.0	41.4
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	693.4	0.0	0.0	693.4	0.8	0.0	0.0	0.0	0.0	0.0	694.2
Fees & Charges	(693.4)	0.0	0.0	(693.4)	(0.8)	0.0	0.0	0.0	0.0	0.0	(694.2)
Total Income	(693.4)	0.0	0.0	(693.4)	(0.8)	0.0	0.0	0.0	0.0	0.0	(694.2)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45F TELEPHONES HOLDING ACCOUNT											
Supplies and Services	3.3	0.0	0.0	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3
Administration Costs	74.4	0.0	0.0	74.4	0.0	0.0	0.0	0.0	0.0	0.0	74.4
Total Expenditure	77.7	0.0	0.0	77.7	0.0	0.0	0.0	0.0	0.0	0.0	77.7
Fees & Charges	(77.7)	0.0	0.0	(77.7)	0.0	0.0	0.0	0.0	0.0	0.0	(77.7)
Total Income	(77.7)	0.0	0.0	(77.7)	0.0	0.0	0.0	0.0	0.0	0.0	(77.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45G PHOTOCOPIERS HOLDING ACCOUNT											
Supplies and Services	3.2	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0	0.0	3.2
Administration Costs	45.5	0.0	0.0	45.5	0.0	0.0	0.0	0.0	0.0	0.0	45.5
Total Expenditure	48.7	0.0	0.0	48.7	0.0	0.0	0.0	0.0	0.0	0.0	48.7
Sales	(47.1)	0.0	0.0	(47.1)	(2.4)	0.0	0.0	0.0	0.0	0.0	(49.5)
Fees & Charges	(1.6)	0.0	0.0	(1.6)	2.4	0.0	0.0	0.0	0.0	0.0	0.8
Total Income	(48.7)	0.0	0.0	(48.7)	0.0	0.0	0.0	0.0	0.0	0.0	(48.7)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

CORPORATE HOLDING ACCOUNTS	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
45H POSTAGES HOLDING ACCOUNT										
Supplies and Services	2.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	2.1
Administration Costs	72.9	0.0	0.0	72.9	0.0	0.0	0.0	0.0	0.0	72.9
Total Expenditure	75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0.0	75.0
Fees & Charges	(75.0)	0.0	0.0	(75.0)	0.0	0.0	0.0	0.0	0.0	(75.0)
Total Income	(75.0)	0.0	0.0	(75.0)	0.0	0.0	0.0	0.0	0.0	(75.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SERVICE AREA SUMMARY										
Property Costs	7,239.3	(1,795.0)	0.0	5,444.3	54.5	2,583.3	0.0	0.0	70.2	8,152.3
Supplies and Services	680.3	0.0	0.0	680.3	0.0	0.0	0.0	0.0	0.0	680.3
Transport Costs	534.5	0.0	0.0	534.5	0.0	0.0	0.0	0.0	0.0	534.5
Administration Costs	192.8	0.0	0.0	192.8	0.0	0.0	0.0	0.0	0.0	192.8
Apportioned Costs	727.6	0.0	0.0	727.6	14.4	0.0	0.0	0.0	(1.3)	740.7
Third Party Payments	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	2.5
Total Expenditure	9,377.0	(1,795.0)	0.0	7,582.0	68.9	2,583.3	0.0	0.0	68.9	10,303.1
Other Grants & Reimbursements	(5,356.6)	1,795.0	0.0	(3,561.6)	0.0	(2,583.3)	0.0	0.0	(104.3)	(6,249.2)
Sales	(47.1)	0.0	0.0	(47.1)	(2.4)	0.0	0.0	0.0	0.0	(49.5)
Fees & Charges	(3,973.3)	0.0	0.0	(3,973.3)	(25.2)	0.0	0.0	0.0	0.0	(3,998.5)
Total Income	(9,377.0)	1,795.0	0.0	(7,582.0)	(27.6)	(2,583.3)	0.0	0.0	(104.3)	(10,297.2)
Net Expenditure	0.0	0.0	0.0	0.0	41.3	0.0	0.0	0.0	(35.4)	5.9

STRATEGIC RESERVE FUND

STRATEGIC RESERVE FUND	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55C INVESTMENT ACTIVITIES										
Supplies and Services	277.0	0.0	0.0	277.0	0.0	0.0	0.0	0.0	(0.9)	276.1
Apportioned Costs	93.9	0.0	0.0	93.9	1.9	0.0	0.0	0.0	0.0	95.8
Loan Charges	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	25.0	39.0
Miscellaneous Expenditure	122.2	0.0	0.0	122.2	0.0	0.0	0.0	0.0	0.0	122.2
Total Expenditure	507.1	0.0	0.0	507.1	1.9	0.0	0.0	0.0	24.1	533.1
Interest & Loans	(18,708.3)	0.0	0.0	(18,708.3)	0.0	0.0	0.0	0.0	1,224.8	(17,483.5)
Total Income	(18,708.3)	0.0	0.0	(18,708.3)	0.0	0.0	0.0	0.0	1,224.8	(17,483.5)
Net Expenditure	(18,201.2)	0.0	0.0	(18,201.2)	1.9	0.0	0.0	0.0	1,248.9	(16,950.4)
55D INVESTMENT PROPERTIES										
Property Costs	224.7	0.0	0.0	224.7	2.2	0.0	0.0	0.0	(34.2)	192.7
Supplies and Services	13.6	0.0	0.0	13.6	0.0	0.0	0.0	0.0	0.0	13.6
Apportioned Costs	123.8	0.0	0.0	123.8	2.4	0.0	0.0	0.0	(3.9)	122.3
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	(0.2)	0.2
Miscellaneous Expenditure	16.6	0.0	0.0	16.6	0.0	0.0	0.0	0.0	0.0	16.6
Total Expenditure	379.1	0.0	0.0	379.1	4.6	0.0	0.0	0.0	(38.3)	345.4
Rents & Lettings	(1,101.4)	0.0	0.0	(1,101.4)	0.0	0.0	0.0	0.0	(5.0)	(1,106.4)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
Total Income	(1,129.1)	0.0	0.0	(1,129.1)	0.0	0.0	0.0	0.0	(5.0)	(1,134.1)
Net Expenditure	(750.0)	0.0	0.0	(750.0)	4.6	0.0	0.0	0.0	(43.3)	(788.7)
55F LOCAL INVESTMENTS										
Miscellaneous Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0
Total Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0
Net Expenditure	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	0.0	34.0

STRATEGIC RESERVE FUND	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
55I CONSERVATION FUND										
Transfer Payments	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0
Total Expenditure	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0
Interest & Loans	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Total Income	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55J TRAVEL FUND										
Transfer Payments	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
Total Expenditure	1.5	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	1.5
Interest & Loans	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.5)
Total Income	(1.5)	0.0	0.0	(1.5)	0.0	0.0	0.0	0.0	0.0	(1.5)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55K TALENTED PERFORMERS FUND										
Transfer Payments	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Expenditure	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Interest & Loans	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)
Total Income	(1.0)	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55N FLOTTA DECOMMISSIONING FUND										
Miscellaneous Expenditure	444.2	0.0	0.0	444.2	0.0	0.0	0.0	0.0	934.0	1,378.2
Total Expenditure	444.2	0.0	0.0	444.2	0.0	0.0	0.0	0.0	934.0	1,378.2
Other Grants & Reimbursements	(444.2)	0.0	0.0	(444.2)	0.0	0.0	0.0	0.0	(924.4)	(1,368.6)
Total Income	(444.2)	0.0	0.0	(444.2)	0.0	0.0	0.0	0.0	(924.4)	(1,368.6)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.6	9.6
55P TALENTED YOUNG PERSONS FUND										
Transfer Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Total Expenditure	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4
Interest & Loans	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)
Total Income	(0.4)	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	(0.4)
Net Expenditure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

STRATEGIC RESERVE FUND		2021/22				2022/23					
		Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
			One-Off £000	Other £000			One-Off £000	Baseline £000			
55T ORKNEY MEMORIAL FUND											
Transfer Payments	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	35.8
Total Expenditure	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	35.8
Interest & Loans	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	0.0	(4.0)
Total Income	(4.0)	0.0	0.0	(4.0)	0.0	0.0	0.0	0.0	0.0	0.0	(4.0)
Net Expenditure	31.8	0.0	0.0	31.8	0.0	0.0	0.0	0.0	0.0	0.0	31.8
55V RENEWABLE ENERGY INVESTMENT FUND											
Interest & Loans	(150.0)	0.0	0.0	(150.0)	0.0	0.0	0.0	0.0	7.0		(143.0)
Total Income	(150.0)	0.0	0.0	(150.0)	0.0	0.0	0.0	0.0	7.0		(143.0)
Net Expenditure	(150.0)	0.0	0.0	(150.0)	0.0	0.0	0.0	0.0	7.0		(143.0)
55W MOVEMENT IN RESERVES											
Miscellaneous Expenditure	12,477.6	0.0	0.0	12,477.6	0.0	0.0	0.0	0.0	440.4		12,918.0
Total Expenditure	12,477.6	0.0	0.0	12,477.6	0.0	0.0	0.0	0.0	440.4		12,918.0
Other Grants & Reimbursements	(279.6)	0.0	0.0	(279.6)	0.0	0.0	0.0	0.0	(500.4)		(780.0)
Total Income	(279.6)	0.0	0.0	(279.6)	0.0	0.0	0.0	0.0	(500.4)		(780.0)
Net Expenditure	12,198.0	0.0	0.0	12,198.0	0.0	0.0	0.0	0.0	(60.0)		12,138.0
55Y FINANCE CHARGES											
Loan Charges	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0		119.0
Total Expenditure	119.0	0.0	0.0	119.0	0.0	0.0	0.0	0.0	0.0		119.0
Interest & Loans	(51.0)	0.0	0.0	(51.0)	0.0	0.0	0.0	0.0	1.0		(50.0)
Total Income	(51.0)	0.0	0.0	(51.0)	0.0	0.0	0.0	0.0	1.0		(50.0)
Net Expenditure	68.0	0.0	0.0	68.0	0.0	0.0	0.0	0.0	1.0		69.0

STRATEGIC RESERVE FUND	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
SERVICE AREA SUMMARY										
Property Costs	224.7	0.0	0.0	224.7	2.2	0.0	0.0	0.0	(34.2)	192.7
Supplies and Services	290.6	0.0	0.0	290.6	0.0	0.0	0.0	0.0	(0.9)	289.7
Apportioned Costs	217.7	0.0	0.0	217.7	4.3	0.0	0.0	0.0	(3.9)	218.1
Third Party Payments	0.4	0.0	0.0	0.4	0.0	0.0	0.0	0.0	(0.2)	0.2
Transfer Payments	41.7	0.0	0.0	41.7	0.0	0.0	0.0	0.0	0.0	41.7
Loan Charges	133.0	0.0	0.0	133.0	0.0	0.0	0.0	0.0	25.0	158.0
Miscellaneous Expenditure	13,094.6	0.0	0.0	13,094.6	0.0	0.0	0.0	0.0	1,374.4	14,469.0
Total Expenditure	14,002.7	0.0	0.0	14,002.7	6.5	0.0	0.0	0.0	1,360.2	15,369.4
Other Grants & Reimbursements	(723.8)	0.0	0.0	(723.8)	0.0	0.0	0.0	0.0	(1,424.8)	(2,148.6)
Rents & Lettings	(1,101.4)	0.0	0.0	(1,101.4)	0.0	0.0	0.0	0.0	(5.0)	(1,106.4)
Sales	(3.0)	0.0	0.0	(3.0)	0.0	0.0	0.0	0.0	0.0	(3.0)
Interest & Loans	(18,919.2)	0.0	0.0	(18,919.2)	0.0	0.0	0.0	0.0	1,232.8	(17,686.4)
Fees & Charges	(24.7)	0.0	0.0	(24.7)	0.0	0.0	0.0	0.0	0.0	(24.7)
Total Income	(20,772.1)	0.0	0.0	(20,772.1)	0.0	0.0	0.0	0.0	(197.0)	(20,969.1)
Net Expenditure	(6,769.4)	0.0	0.0	(6,769.4)	6.5	0.0	0.0	0.0	1,163.2	(5,599.7)

PENSION FUND

PENSION FUND	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
81A PF OPERATIONS										
Staff Costs	7,594.3	0.0	0.0	7,594.3	235.4	0.0	375.6	0.0	0.0	8,205.3
Transport Costs	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Apportioned Costs	6.5	0.0	0.0	6.5	0.1	0.0	0.0	0.0	0.0	6.6
Transfer Payments	1,472.6	0.0	0.0	1,472.6	0.0	0.0	81.9	0.0	0.0	1,554.5
Loan Charges	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	5.0
Miscellaneous Expenditure	240.6	0.0	0.0	240.6	0.0	0.0	54.5	0.0	0.0	295.1
Total Expenditure	9,320.0	0.0	0.0	9,320.0	235.5	0.0	512.0	0.0	0.0	10,067.5
Superannuation & Pensions	(10,538.2)	0.0	0.0	(10,538.2)	0.0	0.0	149.9	0.0	0.0	(10,388.3)
Salaries & Wages Suspense	(12.7)	0.0	0.0	(12.7)	0.0	0.0	0.0	(18.0)	0.0	(30.7)
Total Income	(10,550.9)	0.0	0.0	(10,550.9)	0.0	0.0	149.9	(18.0)	0.0	(10,419.0)
Net Expenditure	(1,230.9)	0.0	0.0	(1,230.9)	235.5	0.0	661.9	(18.0)	0.0	(351.5)
81B PF ADMITTED BODIES										
Staff Costs	388.4	0.0	0.0	388.4	12.1	0.0	12.9	0.0	0.0	413.4
Transfer Payments	65.8	0.0	0.0	65.8	0.0	0.0	15.5	0.0	0.0	81.3
Miscellaneous Expenditure	35.8	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	35.8
Total Expenditure	490.0	0.0	0.0	490.0	12.1	0.0	28.4	0.0	0.0	530.5
Superannuation & Pensions	(1,083.2)	0.0	0.0	(1,083.2)	0.0	0.0	0.0	(115.6)	0.0	(1,198.8)
Salaries & Wages Suspense	(0.5)	0.0	0.0	(0.5)	0.0	0.0	0.1	0.0	0.0	(0.4)
Total Income	(1,083.7)	0.0	0.0	(1,083.7)	0.0	0.0	0.1	(115.6)	0.0	(1,199.2)
Net Expenditure	(593.7)	0.0	0.0	(593.7)	12.1	0.0	28.5	(115.6)	0.0	(668.7)
81C PF ADMINISTRATION										
Staff Costs	167.6	0.0	0.0	167.6	3.4	0.0	0.0	0.0	0.7	171.7
Supplies and Services	90.0	0.0	0.0	90.0	0.0	0.0	12.3	(0.9)	0.3	101.7
Transport Costs	1.6	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	1.6
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	1.1	(0.7)	0.0	3.2
Apportioned Costs	90.6	0.0	0.0	90.6	1.8	0.0	0.0	0.0	0.0	92.4
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Total Expenditure	352.9	0.0	0.0	352.9	5.2	0.0	13.4	(1.6)	1.0	370.9
Net Expenditure	352.9	0.0	0.0	352.9	5.2	0.0	13.4	(1.6)	1.0	370.9

PENSION FUND	2021/22				2022/23					
	Approved Budget £000	Baseline Movement		Revised Baseline £000	Inflation £000	Service Pressures		Savings £000	Final Adjustment £000	Approved Budget £000
		One-Off £000	Other £000			One-Off £000	Baseline £000			
81D PF INVESTMENTS										
Supplies and Services	2,297.6	0.0	0.0	2,297.6	0.0	0.0	95.4	0.0	0.0	2,393.0
Apportioned Costs	14.9	0.0	0.0	14.9	0.3	0.0	0.0	0.0	0.0	15.2
Miscellaneous Expenditure	146.0	0.0	0.0	146.0	0.0	0.0	0.0	0.0	0.0	146.0
Total Expenditure	2,458.5	0.0	0.0	2,458.5	0.3	0.0	95.4	0.0	0.0	2,554.2
Interest & Loans	(27,900.0)	0.0	0.0	(27,900.0)	0.0	0.0	2,500.0	(900.0)	0.0	(26,300.0)
Total Income	(27,900.0)	0.0	0.0	(27,900.0)	0.0	0.0	2,500.0	(900.0)	0.0	(26,300.0)
Net Expenditure	(25,441.5)	0.0	0.0	(25,441.5)	0.3	0.0	2,595.4	(900.0)	0.0	(23,745.8)
SERVICE AREA SUMMARY										
Staff Costs	8,150.3	0.0	0.0	8,150.3	250.9	0.0	388.5	0.0	0.7	8,790.4
Supplies and Services	2,387.6	0.0	0.0	2,387.6	0.0	0.0	107.7	(0.9)	0.3	2,494.7
Transport Costs	2.6	0.0	0.0	2.6	0.0	0.0	0.0	0.0	0.0	2.6
Administration Costs	2.8	0.0	0.0	2.8	0.0	0.0	1.1	(0.7)	0.0	3.2
Apportioned Costs	112.0	0.0	0.0	112.0	2.2	0.0	0.0	0.0	0.0	114.2
Third Party Payments	0.3	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.3
Transfer Payments	1,538.4	0.0	0.0	1,538.4	0.0	0.0	97.4	0.0	0.0	1,635.8
Loan Charges	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	5.0
Miscellaneous Expenditure	422.4	0.0	0.0	422.4	0.0	0.0	54.5	0.0	0.0	476.9
Total Expenditure	12,621.4	0.0	0.0	12,621.4	253.1	0.0	649.2	(1.6)	1.0	13,523.1
Interest & Loans	(27,900.0)	0.0	0.0	(27,900.0)	0.0	0.0	2,500.0	(900.0)	0.0	(26,300.0)
Superannuation & Pensions	(11,621.4)	0.0	0.0	(11,621.4)	0.0	0.0	149.9	(115.6)	0.0	(11,587.1)
Salaries & Wages Suspense	(13.2)	0.0	0.0	(13.2)	0.0	0.0	0.1	(18.0)	0.0	(31.1)
Total Income	(39,534.6)	0.0	0.0	(39,534.6)	0.0	0.0	2,650.0	(1,033.6)	0.0	(37,918.2)
Net Expenditure	(26,913.2)	0.0	0.0	(26,913.2)	253.1	0.0	3,299.2	(1,035.2)	1.0	(24,395.1)

GLOSSARY OF TERMS

Approved Growth	Additional funding allocated to a service.
Band D Properties	No. of properties within Orkney which are charged Council Tax at the Band D level. Used as the basis for calculating all other Council Tax bands.
Budget	Statement of planned financial resources available to meet organisational objectives.
Council Tax	Established basis of local taxation. Eight separate charging bands, from A to H. All Councils determine their Council Tax level based on the number of Band D Properties.
Discretionary Service	A service which the Council is not legally obliged to carry out.
Efficiency Savings	Cut in spending, usually linked to service reduction.
Financial Ledger	Financial System for recording financial
Finance Settlement	The level of revenue and capital funding received from the Scottish Government to deliver local services.
General Fund	Collective terms given to the service activities for which all local authorities are responsible for.
Grant Aided Expenditure (GAE)	A systematic means of allocating grant funding totals amongst local authorities.
Grant Settlement	See Finance Settlement above.
Harbour Accounts	Collective term given to the financial statements of Scapa Flow Oil Port and Miscellaneous Piers and Harbours.
Housing Revenue Account	Ring-fenced financial statement relating to the management and maintenance of the Council housing stock.
Inflation	Term given to the general increase in prices.
Miscellaneous Piers and Harbours	Financial statement which provides details of services which relate to the Council's piers and harbours.
Movement in Reserves	Term given to the Strategic Reserve Fund contribution.

GLOSSARY OF TERMS

Non-Domestic Rates	Established basis of local taxation for businesses.
Non-General Fund	Collective term given to Council activities which do not fall within the General Fund and not funded by the government's financial settlement.
Orkney College	Financial statement which provides details of services which relate to the activities of Orkney College.
Revenue Expenditure	Day to day recurring costs of providing services.
Revenue Support Grant	The largest element of the Total Revenue Support and consists of a block grant paid weekly to finance the cost of all General Fund activities.
Ring-Fenced Grant	Grant awarded for a particular purpose. Within the context of this document, refers to the replacement term for <i>Specific Grants</i> .
Scapa Flow Oil Port	Financial statements which provide details of the activities surrounding the Scapa Flow Port operation.
Senior Management Team	Executive Management team consisting of Chief Executive, Executive Directors and Head of Finance.
Single Outcome Agreement	Provides the framework through which the Scottish Government and Orkney Islands Council can achieve a set of mutually agreed high level national and local outcomes.
Spending Pressures	Term given to additional costs being incurred within a particular service area which were not budgeted for.
Spend to Save	Investment in service or project which will deliver permanent revenue savings year on year.
Statutory Service	A service which the Council is legally obliged to carry out.
Strategic Reserve Fund	Fund established through the income generated from the activities of the Scapa Flow Oil Port.

GLOSSARY OF TERMS

Total Government Funding	Term given to total revenue funding received from the Scottish Government through the finance settlement. Consists of 3 elements:- Ring-fenced grants, General Revenue Grant and Non Domestic Rates.
Uprating Assumptions	Alternative term for inflationary assumptions.

ORKNEY ISLANDS COUNCIL

PEOPLE PLAN

EMPOWERING OUR PEOPLE 2022 – 2026

INTRODUCTION

To serve our communities now and in the future and deliver the sustained outstanding performance that we desire we need to be able to attract, grow and retain talented people. Great people and our ability to engage them in ways that excite and motivate them will be fundamental to our ambition to grow and develop as an organisation.

The people we need and the skills that require to be developed are wide and varied reflecting the diversity of services that we provide. Our organisation is a complex service environment with services delivered by people, for people, every day of the year and often on a 24/7 basis.

In many cases the people we serve are not able to exercise choice about who provides their service – but if they could, our desire is that they would choose us because our offer and their confidence in the quality and value of our services is unquestionable. That means we cannot be complacent; we must recognise that the expectations of our communities are changing, and we need to respond to that positively.

People place their trust in us to do the right thing for them, with them, and to enable them to do many things for themselves. That means that we have even more responsibility to ensure that the value we provide is never in doubt and that the contribution every one of our employees make is focused on what is important, has impact, and serves the needs of our communities.

Our people are the most vital of all our resources and our desire is to create an experience for everyone which is second to none. Over the past 2 years our collective team has demonstrated its capacity to adapt to the most challenging of circumstances and remains committed to our communities.

Everyone has shown their capacity to change, move quickly, remove barriers and create new solutions that make the biggest difference. We want to build on this, transforming our organisation and continuing to build our reputation as an outstanding service provider to our communities as well as enhancing our reputation as an employer of choice through providing all our employees with:

- The workspaces that they desire
- The tools and support that they need
- A culture that they can celebrate

Acknowledging this and to support the transition we are committed to growing our workforce in vital areas over the coming 12 months and in doing so providing valuable employment and training opportunities for our communities in Orkney and others.

Through this investment we are creating capacity that will support the delivery of different outcomes in key service areas, establish a pipeline of new talent and provide the capability to establish the foundations for change that will ultimately deliver improved efficiency and better value for communities.

Our ambition is that in the future we will not only meet but anticipate the needs of our communities, staying ahead of changes in customer behaviour, needs and expectations and adapting quickly and confidently to the many complex issues that face us.

OUR PEOPLE

Our approach to managing this change will be organised, structured and well planned. We will use community and customer insight, market and increasingly sophisticated people analytics to inform robust people plans that evolve our workforce shape, how we structure roles and responsibilities and how we grow skills to meet those needs.

We must actively develop capabilities, share expertise and leverage knowledge to benefit our services and deliver our strategies.

This will include:

- shaping and skilling the staff complement across our changing organisation to align with our strategy and diversity of our services
- creating the environment for the sustained outstanding performance we desire
- identifying ambitious, passionate people both within and out with the organisation to create a pipeline of talent for the future.
- working with leaders and elected members to ensure they have the skills needed to oversee a large and developing organisation.

We will achieve this in a way that grows our reputation as a people centred organisation with pride in the relationship that our people and elected members feel with their Council.

OUR AMBITION

Our values underpin everything that we do. Our commitment to living these values will support and drive forward our ambition to build an unrivalled employee experience across our organisation over the next 3 years.

We will create an environment where the growth of people, ideas and communities is integral to our purpose. The desire to develop ourselves as a high performing learning organisation is compelling. Developing capabilities to generate and put into operation new ideas is vital to our future success. This commitment will be supported by establishing a network of branded learning and innovation spaces across our geography as part of the review of our operational estate. As well as signalling change, these innovation hubs, which will serve our staff and our communities, will exist to ensure that our culture and our values are embedded in the continued development

of our organisation and our people - this investment will strengthen our success in the longer term.

We will make the development of ideas, people, leaders, and communities our business.

The reasons are simple:

For Orkney Islands Council - the faster we learn, the quicker we adapt and the better we serve our customers and service users.

For our people – the greater our investment, the deeper their commitment, and the more motivated to excel they become.

For our communities - the more they learn, the greater their skills, the higher their aspirations and the more independent they become.

For our stakeholders – the wider our contribution, the more we influence, the more significant our impact, the stronger our success.

We want to learn from leadership and change approaches across the public, private and third sector and work collaboratively with our partners. Our ambition is to leverage our influence and achievements for the benefit of Orkney, our communities and Scotland.

We will achieve this by:

- Creating a truly agile working environment that supports innovation and change across the organisation by bringing people, technology, knowledge, time and place together creating stimulating environments for a diverse range of learning, engagement and discovery activity that benefits the organisation.
- Establishing clear development pathways for people that enrich their working lives creating value that directly translates to outstanding services for our customers and service users
- Modernising our pay and reward arrangements by designing flexible reward packages that reflect the changing market, the diversity of our workforce and are sufficiently flexible to accommodate the jobs and people of the future.
- Finding new ways of linking reward and recognition to organisation, team and individual performance.

- Utilising technology to transform our learning environment and practice, making learning dynamic and collaborative by creating a 24/7 learning eco system which will support our people in a lifetime commitment to learning where all will achieve their potential.
- Partnering with colleges and universities to support project-based internship programmes that will deliver fresh ideas, new thinking and support innovation across our organisation as well as providing a pipeline of new talent
- Developing OIC leadership and learning programmes in partnership with leading institutions and industry bodies
- Growing a vibrant network of talent and communities of interest across our organisation, communities and stakeholders that will become the stimulus for service development

STRATEGIC PRIORITIES

These aims have been developed into 4 strategic priorities:

- Creating a shared leadership culture that underpins our agenda for change and organisational growth
- Building a talented, confident and resilient workforce with the capabilities to adapt to our changing environment
- Establishing a new people and learning infrastructure to drive transformational change and enable growth in key areas that will support income generation.
- Valuing everyone's contribution through creating modern, flexible employment packages

The guiding principles of our future operating model were established and agreed by the Council in December 2021.

These guiding principles are designed to help leaders to act collectively, consistently and with clarity to navigate the Council's improvement journey.

Operating Model – Guiding Principles

Customer Service	<ul style="list-style-type: none"> • Modern services to better meet customer/service users' lifestyles • Customers/Service Users have access to services whenever they choose from wherever they are • Services are kept affordable by delivering them more efficiently across our diverse communities • Customers/Service Users are digitally enabled to draw down services directly • Customers/Service Users will increasingly shape the services and drive outcomes through co-creation
Core Processes	<ul style="list-style-type: none"> • Simplified and streamlined core processes automated end to end where possible with an emphasis on empowering the customer/service user • Cross-functional processes that re-design and support the desired customer/service user journey
Leadership	<ul style="list-style-type: none"> • Shared leadership culture • Leaders serve the Team • Staff empowered to act in the interests of the customers/service users • Collaboration and effective inter/intra organisational relationships a given • Supports creativity and innovation
Balance of Resources	<ul style="list-style-type: none"> • Balance of resources focussed on front line delivery & continuous improvement
Employee Experience	<ul style="list-style-type: none"> • Create a values led employee experience at each stage of the employee life cycle • Establish OIC as an employer of choice • Reward and recognition arrangements that reflect drive for excellence • Highly engaged workforce where outstanding performance, improvement and change are the norm

By 2026 we will have evolved to more adaptive service models that are dynamic and respond to the changing needs of customers, communities and the changing external environment.

CREATING A SHARED LEADERSHIP CULTURE

Change at the pace and scale outlined must be managed effectively to ensure sustained success. Our strategies therefore acknowledge the capacity, commitment and energy that will be required by leaders, staff and elected members to support this transition strategically and operationally.

The ability to establish and maintain a cohesive corporate leadership culture will be a vital factor in securing success. Aligning culture in this way holds the potential to unlock capacity and resource across the organisation.

Leadership Environment

Leaders are operating in a volatile, uncertain, complex and ambiguous environment and they require the skills that help them navigate and lead with confidence in addressing current and future challenges.

This means developing leaders who are:

- Anticipating and reacting to the speed of change
- Acting decisively without always having clear direction and certainty
- Navigating through complexity, chaos and confusion; and
- Maintaining effectiveness and business performance despite constant surprises and a lack of predictability

It is acknowledged that our leadership approach needs to evolve to meet this challenge. Leaders must become much more corporate in their mindset and their actions, be highly visible, with leaders expected to operate both operationally and strategically, understanding the landscape and shaping the environment to allow staff to deliver outstanding services.

Confident, Corporate, Collaborative Leadership

Leadership at all levels, in all geographies and across all functional areas needs sustained investment due to changing workforce expectations and emerging challenges including the speed and extent of technological change.

For leadership development to create real impact and success it requires an explicit link between the corporate strategy and the future leadership capabilities to deliver strategic outcomes.

We will develop:

- Core programmes for emerging or new first-time managers – ensuring that we develop the essential people management practice and core managerial skills that are necessary foundations for every manager and leader

- Bespoke and tailored programmes for senior leaders and those that may be identified as potential future leaders through our talent management initiatives.
- Corporate Leadership Programme

Core development programmes will range in complexity and content that will bring together a balanced combination of formal and experiential learning to meet the needs of the organisation and the individual. Learning journeys will be integrated into our leadership and development programmes to expand the horizons of our leaders, building networks of value with high performing organisations.

Critically key elements will be delivered on a cross functional basis to encourage collaboration and strengthen organisational cohesion and commitment.

Equally important is the creation of collaborative forums where leaders regularly come together to:

- share learning and experiences,
- provide mutual support
- consider complex organisational challenges,
- create shared understanding of our performance and where/how we need to improve,
- reinforce our culture and values
- celebrate success; and
- contribute more widely to the development of OIC.

We will build on the success of the OIC Leadership Forum which was established in December 2021. While still in its infancy we already see evidence of improving relationships across the organisation, leaders engaged with each other discussing and contributing to solutions on shared challenges and an appetite for continuing development. In this environment leaders will be encouraged to come together and focus on cross cutting issues, reinforcing their role as corporate leaders for the whole organisation.

The Leadership Forum will become the primary channel through which cross organisational leadership engagement will be facilitated. It will become the engine room for creating pace and focus on our change agenda. At the same time, it will build the confidence and capacity of leaders, support consistency and cohesion and reinforce the importance of living our values through our collective behaviour.

Political Leaders

The Council has already acknowledged the importance of collaborative leadership between elected members and officers – each with their respective roles to play. For this to be effective there requires to be adequate strength and depth in both political and executive leadership.

Development for Elected Members will be included within the learning programmes recognising their unique role as part of the wider strategic leadership partnership.

This will be facilitated through leading industry or professional organisations specialising in developing political leaders, successful governance and supporting the effectiveness of collaborative working with executive leaders.

WE WILL DEMONSTRATE SUCCESS THROUGH

- 100% of managers have participated in a preliminary core leadership programme by the end of 2022
- Staff satisfaction with our leadership style and culture exceeding 80% by 2026
- Performance demonstrably improved across all core services
- 90% satisfaction with access to leadership development programmes
- OIC achieving IIP Platinum status by 2026
- Staff engagement being over 80% in every service across the Council by 2026 with a focus on underlying measures related to job, satisfaction, leadership and satisfaction with development opportunities.
- Sustained good governance and effective political and executive leadership

BUILDING A TALENTED, CONFIDENT & RESILIENT WORKFORCE

The evolution of our service model provides the opportunity to reaffirm our commitment to all our staff through actively engaging them in setting the agenda for change and its delivery.

Our staff represent approximately 10% of our total population. Of the 10,500 households in Orkney almost all will know or be related to someone who works for the Council or one of our partners in providing vital local services, to local people.

We want our staff to be proud of the organisation, proud of their team and proud of the personal role they play providing vital local services – looking forward, everyone will be a positive advocate for the organisation, their colleagues and our services.

Our ambition is to enhance the connection between the work that our employees do and the positive effect it has for our communities no matter what their role in the organisation; creating an experience of working with OIC that celebrates the best of Orkney – community, trust, connection, quality of life and value.

But we face some challenges in the immediate future which we acknowledge must be addressed to allow us to move forward positively and with the trust and commitment of all our staff.

These include:

- ***Implementing the Phase 1 & Phase 2 structure changes*** – this will support us in building capacity in critical areas.
- ***Consolidation of Living Wage/Review of Pay and Grading model*** – this is critical for many of our front-line staff, and we are committed to deliver phase 1 of this by December 2022, with phase 2 following by autumn 2023/24.
- Implementation of 3rd edition of ***Job Evaluation Scheme / new Job Evaluation Policy and arrangements***
- Ensuring that we can be responsive to the needs of our workforce and support their health and wellbeing is important to us and to do this we will ***re-examine our Occupational Health Service provision*** ensuring that it is fit for the future.
- Improving how we secure vital temporary resources for key services through ***redesigning our approach to employing Relief/Casual workforce***

Realising Potential

All our employees will be supported to reach their potential, be well rewarded for their contribution and will be equipped with the skills and tools required to change and grow with us.

To retain and attract talent in an increasingly competitive environment our transformed recruitment approaches which will be more efficient, exploiting a wider range of channels and mechanisms to gain the attention of prospective candidates,

will also create a bespoke candidate interaction designed for each post which is personal, engaging & effective with the aim of improving employee experience in the pre-employment phase and improving our success in a competitive market.

The wider issues of adequate high-quality housing for those that have a desire to relocate to Orkney connected to their employment either with the Council or in other sectors is an important consideration. We will work collaboratively with the business community to develop solutions that will support the inward migration of skilled people. In the short term will revisit our relocation offer to make it more attractive and supportive

We will develop leading edge talent programmes and skills development practice.

This will span:

- **Our approach to recruiting new talent.**
 The roles of the future are likely to be ever more fluid and flexible in skills requirements but also in where, when and how people will work. Recruiting for talented individuals who have strong alignment with our values, ambition, are flexible, have a positive attitude to learning and growth as well as an emotional connection to delivering the highest quality public services will be the priorities that shape our future approach. Skills can and will be successfully developed on these foundations and we believe that this shift will bring us success in building our workforce for the future.
- **Creating “Orkney Opportunities”**
 Our comprehensive and engaging induction, orientation, skills and leadership programmes will be designed to integrate staff quickly and accelerate their alignment with organisational values, promoting core skills, and the attitudes and behaviours that are critical and will underpin our future success
- **Investing in the skills of our front-line staff**
 We are clear that high performing core front line services are vital for our communities across Orkney and for building our reputation. To ensure we build strength, depth and sustainability in these key service areas. We will re-energise our teams, investing to refresh existing skills, encouraging accredited learning that helps individual build their personal skills portfolio and supporting our people to move across functions and specialisms, developing their career as well as enabling us to use these skills flexibly across the organisation. Our commitment to every one of our staff is that we will create equal access to growth and learning opportunities. In addition to their mandatory learning commitment, every employee will have a minimum of 5 days per annum to invest in other organisational, team or personal learning – acknowledging that learning can be gained in a wide range of ways e.g. job shadowing, coaching, experiential learning or participation in structured learning courses etc.

We will enhance our commitment to our employees through strengthening personal development discussions via a new and streamlined framework linked to our values. Managers and leaders will be committed to ensuring that every employee and team are meaningfully engaged through this approach and that they are supported to optimise the opportunities available. In doing so we will enhance our skills as well as personal and organisational resilience aligned to performance objectives.

We will create future capacity and agility, allowing us to scale and resource quickly to manage issues as they arise and minimise the risk of single points of failure. As well as the financial benefits that we will achieve through more efficient deployment of people resources, we will also put in place a range of measures to ensure our talent management processes are delivering for every part of the organisation.

Nurturing Talent from Our Communities

Young people are the future of our organisation and our communities. In recognition of this we will develop specific pathways for young people helping them to achieve their ambitions within a supportive environment and to secure sustainable employment opportunities either within the Council, with our partners or our supply chain. Our aim will be to establish them in a recognised career path in social care, learning, asset management, environmental services, regulatory services, customer service or business support such as IT, HR, Communications or Finance.

As a first step in April 2022 the Council committed to almost double the current number of trainees within the Council to over 20, spanning modern apprentices and graduates in a range of disciplines. This is just the beginning; our ambition is to cement our partnership with Skills Development Scotland and other agencies, and we plan to create an additional 50 apprenticeship or training opportunities over the coming 3 years with a particular focus on ensuring that care experienced young people are offered opportunities that will support them to realise their potential.

We acknowledge that our overall rate of employment is high, but much of that work is part time and low paid. Consequently, many in our communities struggle financially with the related impact on their daily lives. Our ambition is to use our influence positively with the business community and other partners to increase the opportunities for growth and development of all those across our communities, young people and mature adults alike who are impacted by poverty. We will help to support those who need it to realise their full potential, secure better paid work and as a consequence improve their lives. We will explore the opportunities to do this through developing an apprenticeship and employability offer with the overall aim of doubling the number of available opportunities across our Islands of approximately 200 to 400.

This approach will bring employability opportunities to families and young people, but its primary purpose will be to introduce new employees who will develop to become our public service talent pipeline for the future.

Digitisation, Technology and Developing Insight

Our staff must be equipped with the best tools to do their job effectively and efficiently within a rapidly changing environment. The opportunities created by the effective development of digital skills combined with mobile technology have the capacity to positively impact organisational culture through further supporting empowerment, increasing motivation and productivity as well as our ability to retain and attract talent.

Specifically, our technology investment must support new ways of working and new services, creating a paperless environment and access to information wherever, whenever it is needed and taking services to the customer in their own homes minimising waste & unnecessary travel.

Exploiting Our Investment - Reimagined People Services

We also need to focus on the future and to do this well we need to understand much more about our employees and prospective employees. What they think about important issues that affects them, how we can improve their environment and what's important to them now and for the future.

We have invested in our people management systems and while there is more yet to do, we now need to exploit the benefits of that data across the organisation providing real time, accessible dashboard information to leaders and managers that informs strategic decision making and operational performance.

We aim to establish:

- an outstanding employee experience with every employee having a personal account and the ability to maintain personal information, report changes, and draw down a range of services including learning opportunities
- deeper and more easily accessible insight across the business in relation to workforce matters supporting dynamic workforce planning
- Employee relations and key core HR processes underpinned by automated workflow reducing administration and freeing up HR to focus on more value-add activities.

WE WILL DEMONSTRATE SUCCESS THROUGH

- Introducing and embedding a refreshed pay and grading model that is simple, clearly understood and places value on what is important.
- Evolving a modernised approach to recruitment of new talent that improves our profile, impact and is more efficient.
- Investing in occupational health services that promote wellbeing as well as support those with ill-health.

- Creating a learning culture and providing equality of access to accredited and wider learning opportunities that enhance personal and team performance as well as resilience
- Introducing transparent career development pathways to facilitate targeted growth for those who desire it
- Extending our apprenticeship programme to develop young talent from SVQ level 2 through to SVQ level 5 and beyond
- Working with SDS, Orkney college and universities to build our capacity to deliver a broader range of accredited learning and establish a reputation as a provider of the highest quality career development programmes on our Islands
- Creating an additional 50 apprenticeship/trainee opportunities over the coming 3 years; with at least 10% of these targeted at supporting care experienced young people
- Engaging and influencing partners to double the overall number of apprenticeships/trainee opportunities on our Islands to 400 by 2026
- Establishing and embedding management and leadership programmes for first time managers and those joining OIC as well as bespoke and tailored programmes for senior managers, elected members and aspiring future leaders
- Maintaining our commitment to avoiding compulsory redundancies

CREATING A NEW LEARNING INFRASTRUCTURE TO SUPPORT INNOVATION

If we are to achieve our ambitions, it is imperative that we are a learning organisation with a growth mindset. Driving innovation, ensuring continuous improvement and ensuring that all our people are supported to develop their full capability aligned with our organisational goals will be our aim.

Our talent management processes will be aligned with clear strategic learning priorities, and we will develop learning plans for each of our Service Directorates.

Recognising that the primary role in leading people sits with Service Managers and Heads of Service we are developing our integrated HR technology solution. This will underpin our new HR service model and must support both HR specialists and people managers across the organisation allowing us to establish a common suite of people metrics to measure performance in key areas.

This will mean that we can:

- Model our workforce creatively and confidently
- Deploy resources dynamically
- Capture and share information effectively
- Provide a platform for learning and development planning
- Allow staff and leaders to “self-serve” remotely; and
- Track our workforce performance across a full spectrum of metrics

Workforce Planning

In late 2021 we began the challenging process of developing our workforce planning approach identifying where we needed to invest in our workforce, align resources effectively and build the skills we need for the future.

This was the first time we widely engaged all leaders in this discussion and while it was undoubtedly productive, we have learned that we need to improve the quality, range and reliability of our people data to inform the future.

Leaders talked confidently about immediate resourcing challenges while asking them to consider the future meaningfully was new and demanding, reinforcing the need for leaders to operate in a different space, with quality support for them to fulfil their role effectively.

Our future workforce plans will be informed by quality core data, insight from our employees and leaders as well as the outcomes and priorities identified as a result of personal development planning discussions.

We will build our evidence base for learning needs through a skills analysis of our main job populations. This will establish a picture of existing skills, potential gaps and in particular gaps against future need. Our commitment is that staff will have initial and “energiser” training in their core role but as they progress through development routes, they would have access to a broader range of experiences linked to our talent framework.

This will mean targeted development built around the needs of the individual and the organisation. To support this, we will change the way we prioritise, organise and deliver learning and development over this period creating a new learning environment that will allow us to equip all our people – wherever they are based and whatever their role to fulfil their current role and prepare for the next.

Our learning philosophy and the platforms that we build will become employee centred, more accessible and mobile. Employees and managers will be able to personalise their experience, constructing individualised programmes based on career plans and performance goals.

Stimulating, flexible & accessible learning

We will create a learning culture with a clear sense of brand and develop physical learning environments which will be designed as high-quality learning, innovation and collaborative spaces to strongly signal our commitment to creating engaging experiences for all our staff. This will be complemented by continued development of our iLearn platform and other e-learning opportunities. This will ensure access to online learning designed to make learning more accessible to our staff at a time and place that best suits them.

Combined they will become a vibrant centre of activity that are sufficiently flexible to meet the diverse needs of our workforce. This resource should also be exploited as a community resource, support learning for our communities and providing the potential for routes into work as well as engagement, social and community activity.

By 2026 we expect many of our learning interventions to be delivered through this network with quality programmes delivered in partnership with organisations in Orkney and beyond who are experts in their field.

Orkney College is our flagship further education resource, and we intend to leverage the skills and expertise of the college team more actively in partnership with others across the Council to deliver our vision of truly becoming a learning organisation.

The College will become one of the key channels for developing learning interventions as well as curating content for our virtual learning environment. In addition, the college will become the vehicle through which we will support our apprentices and trainees, designing and deploying supportive arrangements for both the workplace and academic elements of programmes that will optimise individual performance.

The college will be integral to our plans in the short and long term and like our Human Resource and Organisational Development Service will adapt to meet our growing needs.

Growth Groups

Innovation and continuous improvement in all core service will be delivered by Growth Groups as we learn from each other across the organisation. These networks will be established to become the heart of our organisation wide ecosystem of innovation, generating ideas and learning from other sectors. We expect these groups to drive new ideas for every part of the organisation from frontline though to business support services.

The Groups will put the insight of staff at the forefront of development with the aim of improving employee engagement and satisfaction which is also a key driver of customer satisfaction.

Supported by senior leaders this network will be drawn from across the organisation and will come together utilising creative methodologies to explore real issues from a range of perspectives, develop ideas, test solutions and operationalise progressive change. They will also provide a unique opportunity for our young talent to be exposed to and contribute directly to the whole organisation, developing their knowledge, skills and understanding and gaining a wider perspective on public services beyond the boundary of their service environment. This should increase the pace at which they are job ready to fulfil emerging opportunities.

Four groups will be developed in the first instance to progress our ambitions in:

- Customer Experience
- Employee Experience
- Digital Service Development; and
- Improving Service Performance

Collaborative technologies will make it possible for teams to work and share across remote locations, easily access experts within and outside the organisation. We will explore other industries and cultures through building productive relationships translating our findings to fit the unique requirements of OIC. The aim will be to establish a truly agile environment that creates momentum and drives the pace of change across the organisation.

Collaboration to Drive Innovation

We also recognise the value of learning opportunities created outwith formal learning environments. How we organise ourselves, plan and structure work facilitates how we plan for the whole organisation. Key to this is effective engagement and our commitment is to establish a range of diverse engagement opportunities for leaders, staff and elected members.

These environments will create valuable opportunities that will ensure effective learning and importantly collaboration across organisational and professional boundaries that is essential to stimulate innovation, overcoming barriers and fusing ideas from different sectors of our workforce in new contexts.

To support the ambition to share, innovate and learn in addition to the Leadership Forum and Growth Groups, opportunities will be created through:

- **Annual “Our People Our Plan” Roadshows:** staff from across the organisation coming together as one team to provide an opportunity for them to hear from and provide feedback to the CEO and the CLT.
- **Young Employees Conference:** to support the growing apprentice and graduate cohort and other young people across the organisation as they grow their ambition and careers with OIC
- **Pop Up events** to support innovation and improvement around cross-cutting themes hosted by the OD and Improvement Teams

Output from staff engagement activity is vital to inform our future actions as well as cementing our culture and values. It is anticipated the breadth and depth of our engagement activity will grow organically.

WE WILL DEMONSTRATE SUCCESS THROUGH

- Developing our HR systems to ensure high quality accessible people data that provides insight to inform our planning, decision making, action and helps us to understand performance
- Establishing integrated workforce plans for the organisation by the end of 2023/24
- Managing the HR service transition from transactional to transformational and in doing so building the capabilities of all people managers across the organisation
- Undertaking a skills analysis of our main job populations to inform the development of a model skills framework by spring 2023.
- Developing our network of bespoke learning & innovation space(s) and technology infrastructure as a clear commitment to our staff and their development.
- Growth Groups are embedded as collaborative forums and demonstrably support engagement and drive innovation and change
- Our People Our Plan Roadshows are effective and involve all staff across the organisation – employee voice is heard and acted upon
- Young Employees Conference provides a focus for tailored, sustained, engagement with young people across the organisation aged 16-28.
- Employee connection with OIC **is** strengthened by building relationships of trust and confidence, promoting our reputation as an employer of choice

- Knowledge transfer partnerships are developed with at least 2 academic institutions
- Enhanced use of collaborative technologies across OIC to support cross organisational team working and learning.

VALUING EVERYONE'S CONTRIBUTION - CREATING MODERN, FLEXIBLE EMPLOYMENT PACKAGES

We have established a clear agenda for change through the principles of our new operating model – signalling a shift in what, when and how services will be delivered to our customers/service users with an emphasis on greater choice and control for our communities which we believe will strengthen their relationship with us.

The past 2 years have fundamentally shifted how our communities have used technology, changing the way in which they engage and draw down services from us and that momentum for change will continue to grow. It is equally important that our staff can become more agile in their ability to respond to needs and expectations.

This, combined with the imperative to deliver better value for our communities, the wider fiscal position and a rapidly changing and competitive employment market creates a duty for us to recognise and embrace more flexible approaches to employment, reward and recognition arrangements for staff which will be vital if we are to be successful.

Over the life of this plan, we will respond positively to this, establishing more flexible and adaptable employment options, as well as reward and recognition approaches that reflect:

- The changing needs of people/communities and our requirement to respond in new ways
- The aspirations of our existing and future employees
- Our place in diverse employment markets
- Our ambition to attract the best talent

Key to attracting and retaining outstanding people is the design and flexibility of our reward packages. We will endeavour to set the bar in our overall reward package for staff, including supporting wellbeing, in the sectors that we operate in.

This will include increasingly differentiated packages that fit the market and what is affordable but acknowledge our position as part of the wider Local Government network and the commitments that exist.

We reaffirm our principle of delivering the living wage for all our staff though we recognise that this may mean changes in working practices to allow us to deliver this. We will also address the issue of grade compression that this inevitably generates.

We will explore the opportunity for co-designing modern employment terms and conditions and working practices that appeal to our evolving workforce and ensure maximum flexibility to meet changing needs.

Flexibility is important for staff across all generations not only those with young families. Reflecting societal trends more staff have caring responsibilities for family members and as an employer, it is important that we provide support and ways of

working that allow staff to balance the needs of their family with their work particularly in the current employment market if we are to retain talent.

We are aware that there are some areas of our organisation where traditionally the culture has not supported flexibility in this way, and we are committed to design new models of work and job roles that enable flexibility. Our aim is to move to more generic job roles where possible, that reflect skills that work across our operational environment.

This will be supported by the move to more digital ways of working for many and will be underpinned by our new approach to skills planning integrated with workforce planning. Reflecting this, by 2026 we will reduce the number of job roles to reflect the agility and flexibility of our staff.

Our reward package will also be enhanced by the development of a suite of employee benefit options that will generate saving for our staff effectively putting more money in their pockets – these will include, but not be limited to, sacrifice schemes for green travel, health and wellbeing services as well as leveraging high street and local savings schemes in partnership with a leading provider.

We will continue to look for new, innovative ways to celebrate success and consider how to link reward and recognition to organisational, team and individual performance.

In order that staff see and feel the full range of benefits they receive, they will receive an annual statement of benefits from the Council including pay, pension, wellbeing and training.

New Ways of Working

We have and will continue to invest heavily in technology and infrastructure.

This investment now needs to be leveraged to optimise its benefit for our customers/ service users through more flexible, effective service models and importantly for our employees in supporting:

- new ways of working and new services including hybrid and blended work patterns
- creating a paperless environment and access to information wherever, whenever it is needed
- taking services to the people in their own home,
- minimising waste & unnecessary travel
- optimising deployment of resources,
- the better integration of home and work life,
- improved wellbeing,
- better control of the work environment [by the individual]; and
- increased job satisfaction

Our staff must be equipped with the best tools to do their job effectively and efficiently within a rapidly changing environment. The opportunities created by the effective development of digital skills combined with mobile technology have the capacity to positively impact organisation culture through further supporting empowerment, increasing motivation and productivity as well as our ability to retain and attract talent.

To exploit the full potential of mobile/smart technology for our communities and our employees we will develop a clear, integrated strategy for the introduction of such technologies including:

- our wider approach to customer service
- the cultural implications of change; and
- the potential impact on the existing/future asset portfolio

Recognition

This People Strategy, its delivery and impact will be underpinned by the internationally recognised Investors in People (IIP) Framework.

Importantly, as well as the framework supporting our understanding of the inter-relationship between great people and great organisational performance, IIP will provide us with regular insight and independent assessment of our progress towards achieving the objectives we have set for our organisation and our people. It will help to provide the confidence and certainty that our actions are effective in helping us to move closer to achieving our goals and assist us in making necessary adjustments where the insight we gain suggests that we need to be more sharply focused in specific areas or specific segments of the workforce.

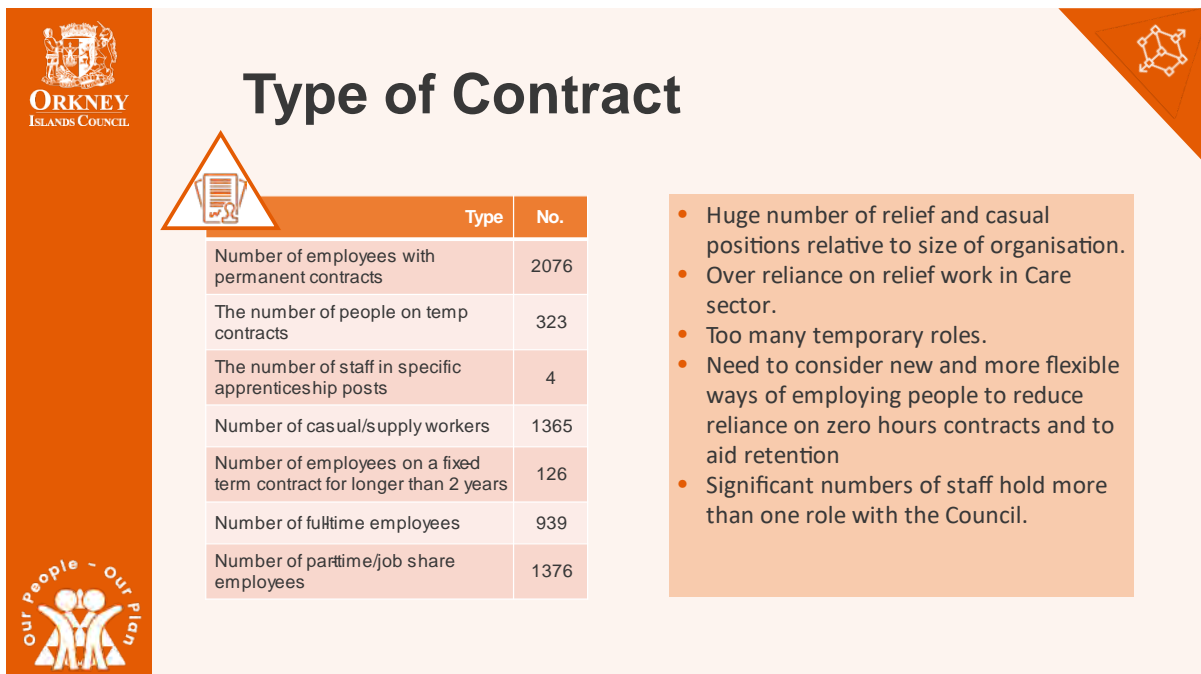
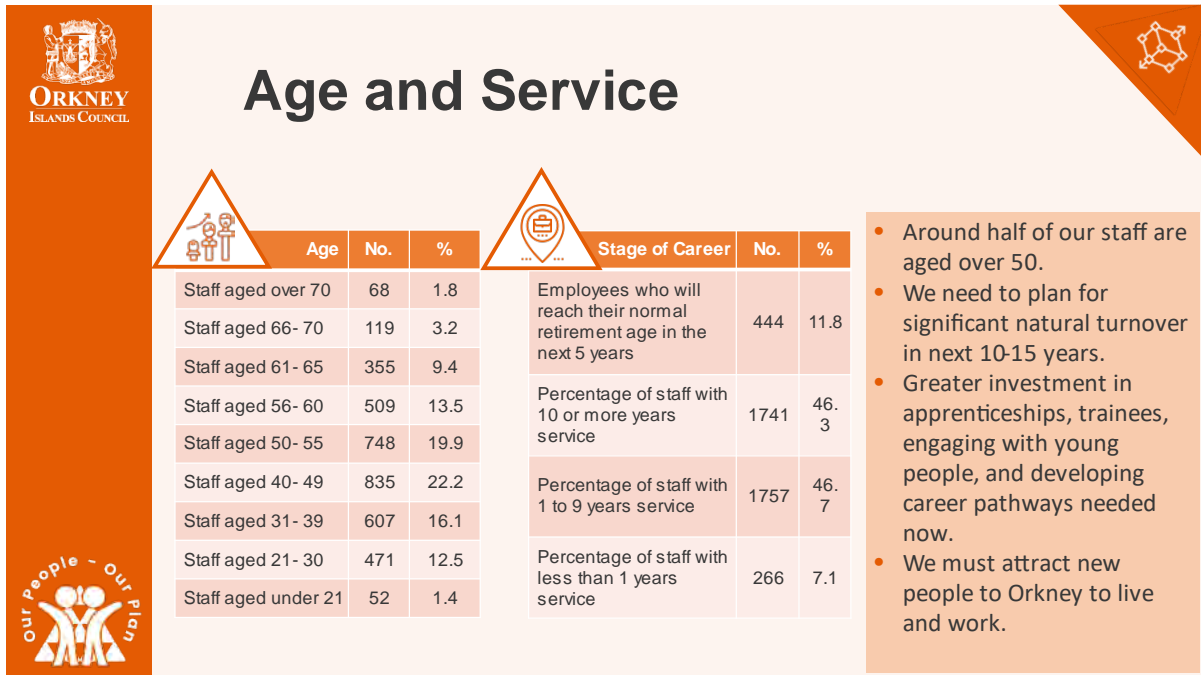
This external assessment and recognition will also be vital for us in building confidence in our achievements across the organisation, promoting our reputation for excellence and as an employer of choice, as well as recognising the contribution of our staff to making OIC an organisation our people are proud of.

We will explore ways to link our progress with individual and team contribution to delivering our vision. We will take time to acknowledge the success of our people through developing an annual organisation wide recognition scheme that will celebrate excellence, innovation and exceptional achievements of our people. As part of our wider approach to reward and recognition this will reinforce positive behaviour that will improve individual and team performance, contribute to wider employee engagement which will in turn support higher levels of performance, a more positive culture and raise morale.

WE WILL DEMONSTRATE SUCCESS THROUGH

- Addressing grade compression as a consequence of our continued commitment to support the Living Wage for employees across the organisation by December 2022
- We have a suite of work styles and terms & conditions that meet the needs of the organisation, our customers/service users and provide the flexibility our employee's desire.
- Enhancing employee benefits for all staff through a range of initiatives
- Providing every employee with an annual benefits statement including pay, pension, wellbeing and learning from 2024
- From 2022, **introducing** an annual organisation wide recognition scheme that celebrates excellence and innovation
- By 2026, reduction in the number of job roles by 30% to reflect the agility & flexibility of our staff
- Developing a clear integrated strategy setting out how we will exploit the full benefits of mobile/smart technology for the benefit of our service users and our employees
- 80% of staff satisfaction with their overall reward and recognition package

APPENDIX 1 – CURRENT WORKFORCE PROFILE



Grading overview



Grade	No.	%	Grade	No.	%
G1	265	7.0	Lecturer	99	2.6
G2	447	11.9	Head Teacher	17	0.5
G3	432	11.5	Depute Head Teacher	8	0.2
G4	797	21.2	Principal Teacher	53	1.4
G5	267	7.1	Chartered Teacher	6	0.2
G6	344	9.1	Teacher	373	9.9
G7	147	3.9	Instructor	15	0.4
G8	131	3.5	Principal Psychologist	1	0.0
G9	70	1.9	Educational Psychologist	1	0.0
G10	76	2.0	Service Improvement Officer	4	0.1
G11	51	1.4	AP5 Point 1	6	0.2
G12-14	43	1.1	Technical 1	14	0.4
Chief Executive	1	0.0	Ad Hoc	23	0.6
Chief Officers	15	0.4	College SMT	1	0.0

- Grades 1-6 represent 68% of our workforce.
- These are entry level jobs or require some experience and vocational quals.
- Volume of applicants for such roles is decreasing
- Unlikely to be any short or medium term decrease for service demand.
- Need to revise approach— JD's, person specs, development approach, career pathways.



FINAL DRAFT

Orkney Child Poverty Strategy 2022-26

Draft version 3.2
7 June 2022



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Introduction

“A child can have three meals a day, warm clothes and go to school, but still be poor because her parents don’t have enough money to ensure she can live in a warm home, have access to a computer to do her homework, or go on the same school trips as her classmates.”

Child Poverty Action Group¹

There is a perception that Orkney is an idyllic place to live and bring up children, and for many it is. However, we cannot ignore evidence of an undercurrent of poverty in our islands. It may be less visible than in other areas, but it exists and is rising.

We know there is child poverty in Orkney. Front line service workers have daily contact with families in dire need, and the impacts of poverty on children and young people can be seen in their ambition, achievement, social participation, and health. The Covid-19 pandemic has impacted disproportionately on low-income families, and many have experienced hardship and disadvantage for the first time, evidenced by a huge increase in demand for crisis services.

Island communities experience deprivation and challenges on a scale that other areas do not face, including availability and cost of transport, housing and fuel, access to services for health and education, isolation and loneliness. Because of the lack of anonymity, people may feel increased social stigma or simply prefer to keep their problems to themselves. Poverty can be invisible to those who do not encounter it and is often hidden by those who do. Signs of hardship may not be recognised or acknowledged and this can make it difficult to assess the level of need in our communities and to design and deliver services which can help.

This strategy has been developed collectively by Orkney’s Child Poverty Task Force, a working group of our community planning partnership. Tackling child poverty in Orkney needs an effective and co-ordinated approach, working closely with communities affected by hardship and informed by their lived experience. Our aim is to ensure that every partner agency with responsibility for the wellbeing and future of our children is focused on combating child poverty.

Through this strategy, all members of the Orkney Partnership undertake to mitigate, reduce, and prevent child poverty in Orkney using every mechanism available, to ensure Orkney’s children and young people have the best possible chances in life, and to avoid perpetuating the impact of poverty on future generations.

Councillor James Stockan
Chair
Orkney Partnership Board



Meghan McEwen
Vice Chair
Orkney Partnership Board

¹ <https://cpag.org.uk/child-poverty/what-poverty>

Executive Summary

The Child Poverty (Scotland) Act 2017 introduced a requirement for public agencies to report annually on the measures they were taking to combat child poverty.

Orkney's Child Poverty Task Force has now produced three Local Child Poverty Action Reports for 2018-19, 2019-20 and 2020-21, and is working on its report for 2021-22.

The Task Force launched a public consultation in September 2021, "Making Ends Meet". Many families have responded to tell us of their own day to day challenges, bringing to life the statistics on poverty in Orkney and underlining the importance of this work. This new strategy provides a coherent framework for the joint planning and implementation of future action to combat child poverty, and the monitoring and reporting of progress. It builds on the strategic priority of "Overcoming Disadvantage" contained in Orkney's Children's Services Plan.

Our strategy incorporates elements of the Scottish Government's national strategy for child poverty, adapted for local circumstances. The national framework has three themes which drive the strategy: Pockets, Prospects, Places. To these, Orkney has added Prevention and Priorities.

Pockets aims to maximise the financial resources of families on low incomes.

Prospects aims to improve the life chances of children and young people.

Places aims to improve housing and regenerate disadvantaged communities.

Prevention aims to prevent the long-term persistence of poverty.

Priorities aims to focus attention on especially vulnerable children and families.

The Task Force has considered each of these policy drivers in detail and developed a plan for action with five big ambitions to combat child poverty in Orkney:

Pockets Every family can make ends meet	Prospects Every child has a good start in life	Places Every family has a sustainable home	Prevention Future generations can escape from poverty	Priorities No child is left behind
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This strategy describes the impact of poverty on children and shows how the experience of Orkney's children and families compares with Scotland. We summarise the output to date from the "Making Ends Meet" consultation and consider what we can do locally to meet the needs identified by the survey. Our outline action plan sets out the actions we will take to meet immediate need and to address the longer term prevention of child poverty in Orkney.

Outline Action Plan 2022-26

Our target outcomes	Short term actions 2022-23	Medium 2022-25	Long term 2022-26
Pockets Every family can make ends meet	Raise awareness of entitlements and maximise family incomes		
	Adopt a 'one stop shop' approach to streamline access to services and new ways to engage		
	Explore with Scottish Government the scope for piloting Minimum Income Guarantee in Orkney		
Prospects Every child has a good start in life	Remove barriers to participation in school trips and experiences		
	Improve take-up of free school meals and associated benefits		
	Remove barriers to participation in family leisure/holiday activities		
Places Every family has a sustainable home	Improve the energy efficiency of new/existing housing in the private and social rented sectors		
	Extend more employment opportunities to the isles		
	Explore options to apply the benefits from wind power developments to reduce home energy costs		
Prevention Future generations can escape from poverty	Promote good employment practice, flexibility and fair pay, and their benefits to employers		
	Increase the capacity of Orkney's advisory agencies		
	Explore people-centred strategies for local development such as Community Wealth Building		
Priorities No child is left behind	Make inter-island ferry travel affordable to children and families on the ferry-linked isles		
	Improve the availability and affordability of wraparound childcare/after-school provision		
	Prioritise early financial support for families at risk, to avert crisis and family breakdown		

The impact of poverty on children

This strategy uses the widely accepted definition of poverty formulated by the Joseph Rowntree Foundation, which acknowledges the effects and impacts of poverty beyond financial security:

Poverty means not being able to heat your home, pay your rent, or buy the essentials for your children. It means waking up every day facing insecurity, uncertainty, and impossible decisions about money. It means facing marginalisation – and even discrimination – because of your financial circumstances. The constant stress it causes can lead to problems that deprive people of the chance to play a full part in society.

Joseph Rowntree Foundation²

Being extremely poor can lead to health and housing problems; being a victim or a perpetrator of crime; drug or alcohol problems; lower educational achievement; homelessness; teenage parenthood; relationship and family problems. In addition, poverty in childhood increases the risk of unemployment and low pay in adulthood and lower savings later in life and can have biological effects: poverty early in a child's life can have a harmful effect on their brain development.

The Child Poverty Action Group³, a campaigning charity, defines the differences between poverty, inequality and destitution:

Destitution	Poverty	Inequality
Lacking food Lacking fuel Lacking clothing Lacking shelter	Struggle to pay for essentials and to participate in society	Some having a lot less than others

Poverty and disadvantage do not only affect families without employment. Families in work may also struggle to afford the basics of food, clothing, shelter and participation in society. While the poverty risk is much lower for children in working households compared to those in non-working households, recent research shows 68% of children living in poverty in Scotland are in households where someone works⁴.

There are millions of children living in poverty who have at least one employed parent. Low paid jobs and zero-hour contracts mean many working families live hand to mouth. The Covid-19 crisis - loss of jobs, closure of schools, bigger bills - will have pushed even more over the edge.

The Children's Society⁵

² [What is poverty? | JRF](#)

³ [What is poverty? | CPAG](#)

⁴ <https://cpag.org.uk/scotland/child-poverty/facts>

⁵ [Ending Child Poverty | The Children's Society \(childrensociety.org.uk\)](#)

The effects of child poverty should not be underestimated. A family's situation affects children in myriad ways, illustrated by CPAG⁶:

Figure 1: How poverty feels to children



Child Poverty Action Group

Growing up in poverty can undermine the health, wellbeing, and educational attainment of children. The impacts on children are described in the Scottish Government's first delivery plan for tackling child poverty 2018-22, Every Child, Every Chance⁷:

"If your parents are stressed about money and argue a lot, it'll impact you and you feel like you can't do anything about it."

Member of the Children's Parliament, age 10

Families in poverty are more likely than others to come into contact with the care system. The care system is concerned with the protection and care of children, young people and families in need of advice and support. Child abuse and neglect is caused by many interlocking factors: poverty alone is not a necessary or sufficient cause, but it may be a contributory factor.

There are various plausible explanations for the relationship between family socio-economic circumstances and the prevalence of child abuse and neglect. There may be a direct effect through material hardship or lack of money to buy in support, or an indirect effect through parental stress and neighbourhood conditions.

⁶ <https://cpag.org.uk/child-poverty/effects-poverty>

⁷ <https://www.gov.scot/publications/child-chance-tackling-child-poverty-delivery-plan-2018-22/pages/7/>

No data is collected by UK governments on the socio-economic circumstances of families in which children are, or have been, at risk of significant harm. The Joseph Rowntree Foundation conducted an evidence review in 2016 into the relationship between poverty, child abuse and neglect⁸ and reached the following conclusions:

- There is a lack of joined-up thinking about the relationship between poverty and child abuse and neglect in the UK.
- Evidence of the contributory impact of poverty on child abuse and neglect is limited but nonetheless compelling.
- Policy and practice change should not wait for more detailed evidence to emerge.
- Reducing family poverty across the population is likely to reduce both the extent and severity of child abuse and neglect in childhood and its later consequences on survivors in adult life, as well as its wider economic cost to society.

⁸ <https://www.jrf.org.uk/report/relationship-between-poverty-child-abuse-and-neglect-evidence-review>

The national context: child poverty in Scotland

Scottish Government pre-pandemic statistics⁹ for all children in Scotland show that:

- 20.5% live in families with savings of less than £20.
- 17.7% live in families who cannot afford to repair/replace broken electrical goods.
- 13.9% live in families with no money to spare for leisure activities.
- 12.8% live in families who cannot afford to go away on holiday.
- 7.5% get no pocket money and 14.2% have no money of their own to save.

The Child Poverty (Scotland) Act (2017) aimed to reduce the number of children in Scotland experiencing the effects of poverty¹⁰. It defines four categories of poverty and sets interim targets for 2023-24 and final targets for 2030-31.

Measure	Definition
Relative poverty	Children in families with incomes less than 60% of the contemporary UK median income
Absolute poverty	Children in families with incomes less than 60% of inflation adjusted 2010-11 median income
Combined low income and material deprivation	Children in families with incomes less than 70% of the contemporary median and who cannot afford a number of essential goods and services
Persistent poverty	Children in families who have been in relative poverty for three out of the past four years

Absolute poverty is a measure of whether those in the lowest income households are seeing their incomes rise in real terms. Relative poverty is a measure of whether those in the lowest income households are keeping pace with the growth of incomes in the economy as a whole.¹¹ Incomes are adjusted to reflect family size because a larger family requires a higher income to achieve the same standard of living as a smaller family.

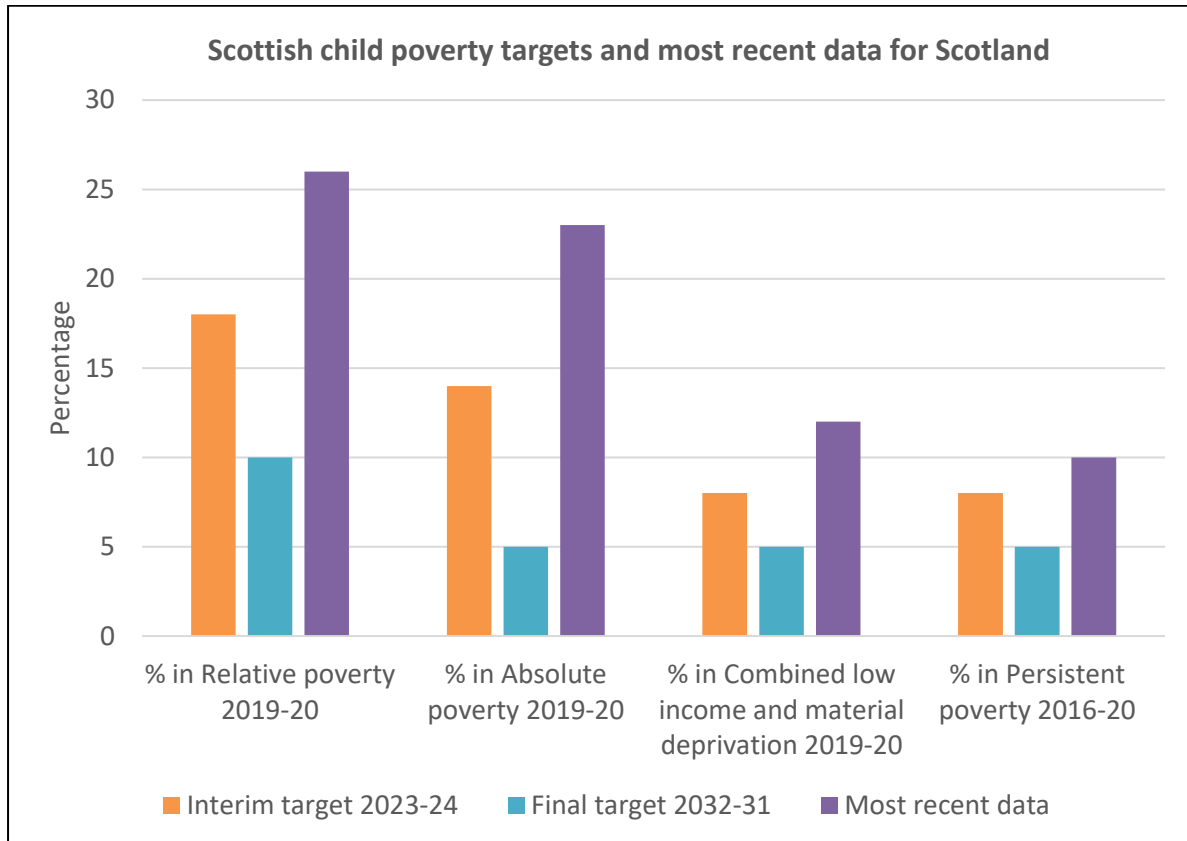
The targets set in 2017 were ambitious. The second national child poverty delivery plan, “Best Start, Bright Futures: tackling child poverty delivery plan 2022-26”, published in March 2022, is clear that the targets will be even harder to achieve post-Covid-19, Brexit and the cost of living crisis.

⁹ [Children in families with limited resources - gov.scot \(www.gov.scot\)](http://www.gov.scot)

¹⁰ <https://www.gov.scot/policies/poverty-and-social-justice/child-poverty/>

¹¹ <https://www.gov.scot/publications/poverty-in-scotland-methodology/pages/poverty-definition/>

The most recent data for Scotland was published in March 2022 but due to difficulty in obtaining new data it does not reflect recent events and only the fourth measure, persistent poverty, has been updated since the 2021 release¹². In these statistics, a dependent child is defined as a person aged 0-15 or a person aged 16-19 who is living with their parents and in full-time education or training.



Even before the pandemic, child poverty in Scotland was increasing. In their interim report for 2020-21¹³ the Scottish Government acknowledged that:

“...child poverty targets will be even more challenging to achieve given the pandemic and subsequent longer term impact on the economy. The economic effects of COVID-19 are likely to disproportionately affect those on low incomes with limited savings, many of whom work in sectors that have been subject to restrictions: hospitality, tourism, manufacturing, entertainment, non-food retail and wholesale, as well as sectors where working from home is more problematic. People working in these sectors were already much more likely to be in poverty.¹⁴ Tackling child poverty: third year progress report 2020-2021

¹² <https://data.gov.scot/poverty/2022/cpupdate.html>

¹³ <https://www.gov.scot/publications/tackling-child-poverty-third-year-progress-report-2020-2021/pages/5/>

¹⁴ <https://www.resolutionfoundation.org/app/uploads/2021/01/Living-standards-outlook-2021.pdf>

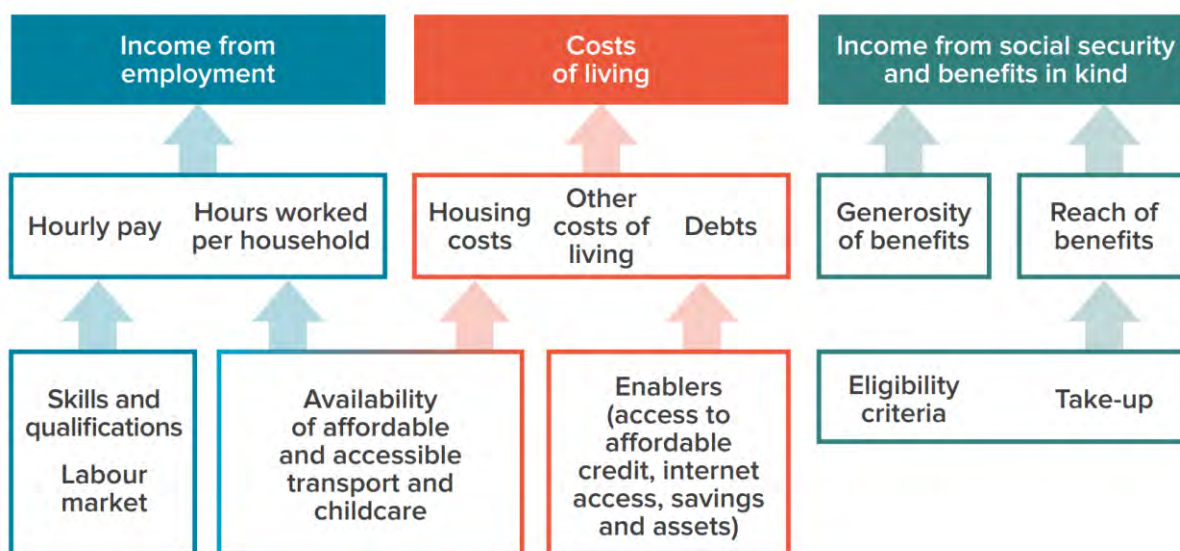
The report includes a summary of actions taken to protect people and communities through COVID-19. Key provision to help families included:

- Scottish Child Payment for eligible children aged under 6 (£10 per week).
- Continuing free school meal provision during school closures and holidays.
- Two £100 hardship payments to children and young people from low income households (doubled by Orkney Islands Council to £200).
- Provision of free digital devices through the Connecting Scotland programme.

Local agencies managed these programmes and distributed extra funding provided via the Scottish Welfare Fund and Discretionary Housing Payments, along with emergency funds to combat food insecurity and financial insecurity.

Preventing, alleviating and mitigating against child poverty requires a range of actions, at national and local levels. The Scottish Government has identified drivers of poverty in economic terms and created a simple logic model focusing on changing economic circumstances for those in poverty:

Drivers of child poverty reduction



Scottish Government “Best Start, Bright Futures”¹⁵

“Best Start, Bright Futures” references multiple policy initiatives designed to combat poverty and benefit families in general, under three themes:

- Providing the opportunities and integrated support parents need to enter, sustain and progress in work.
- Maximising the support available for families to live dignified lives and meet their basic needs.
- Supporting the next generation to thrive.

¹⁵ <https://www.gov.scot/publications/best-start-bright-futures-tackling-child-poverty-delivery-plan-2022-26/documents/>

Immediate measures to address child poverty include an increase in Scottish Child Payment to £20 per week from April 2022 and £25 per week by the end of 2022, and the rollout of Scottish Child Payment to eligible children under 16. Specific initiatives are targeted to supporting employment, childcare, digital connectivity, post school transitions, fuel poverty and the cost of living. In the longer term, there is a commitment to introduce a Community Wealth Building Bill, and work with local public, private and third sector partners to create sustainable fair work opportunities for parents, tackling the structural inequalities which prevent priority families from participating in the labour market.

Actions to prevent or alleviate poverty by increasing national income or benefit levels requires control of levers to which we in Orkney do not have access. Scottish Government has started to explore longer term solutions, including the option of a Minimum Income Guarantee (MIG). MIG is an assurance that everyone will receive a minimum level of income that enables them to live a dignified life, which may be met through employment, provision of services, tax relief, and social security benefits. A MIG is means tested and targeted to those on low incomes and recognises that there is a role for business to help raise incomes, not just the welfare state.

In March 2021, the Scottish Government adopted the United Nations Convention on the Rights of the Child (UNCRC)¹⁶. Article 27 affirms “the right of every child to a standard of living adequate for the child’s physical, mental, spiritual, moral and social development” and mandates that governments “shall take appropriate measures to assist parents and others responsible for the child to implement this right and shall in case of need provide material assistance and support programmes, particularly with regard to nutrition, clothing and housing”.

“Best Start, Bright Futures” notes, in its Islands Impact Assessment, that the incidence of child poverty in remote, rural and island areas is mostly lower than in urban areas, but recognises that this does not take into account the higher cost of living. Children’s Neighbourhoods Scotland published a review of evidence¹⁷ in November 2020 into the effects of rural poverty and social exclusion on children and young people. Among their key findings are:

- Children and young people are vulnerable to the risk of poverty in rural areas because their needs tend to be invisible behind the ‘rural idyll’.
- It costs 10% to 30% more for families with children to live in rural Scotland than in an urban area.
- Lack of access to affordable, high quality and flexible childcare can be a driver of child poverty in rural areas.
- Rural lone parents are particularly affected by greater distance and cost to access employment and childcare, and limited social housing options.

¹⁶ <https://www.gov.scot/policies/human-rights/childrens-rights/>

¹⁷ <https://childrensneighbourhoods.scot/wp-content/uploads/2020/11/CYP-Rural-Review-02112020.pdf>

- Patterns of inequality affect rural youth transitions, with the local labour market generally reliant on low-qualified, low-paid, part-time/seasonal jobs.
- There is often a lack of social housing and/or affordable, single-person dwellings in rural areas, which can affect young people's housing options.
- Sub-standard and expensive public and private transport infrastructure can exclude rural young people from the education system/labour market.
- Many specialist health/support services are distant from rural communities, creating social inequalities for those without private transport.

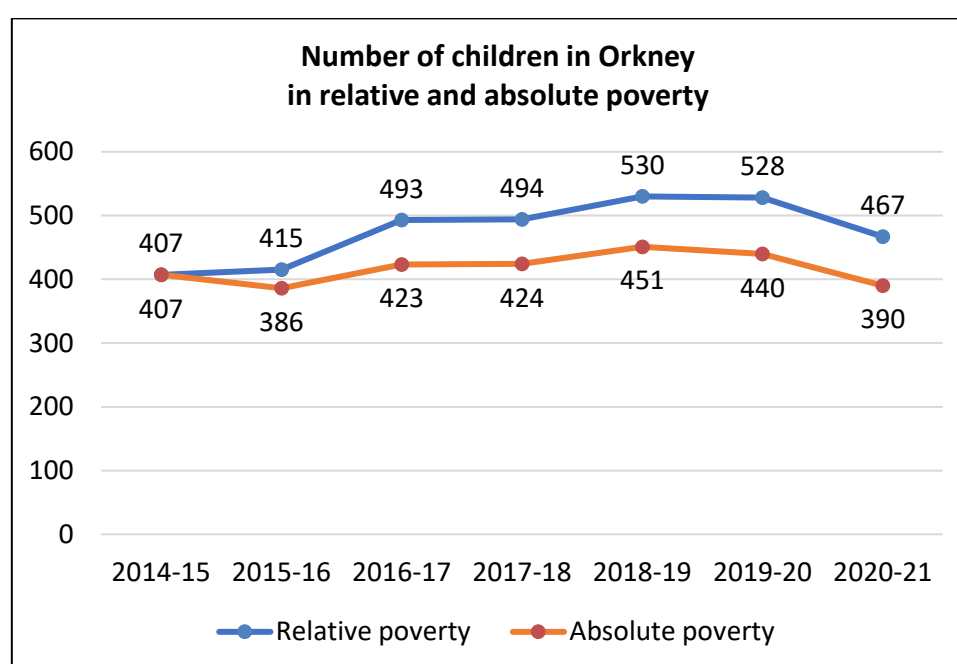
These findings will come as no surprise to families in Orkney, and underline the doubly negative effect of poverty in exacerbating those factors which already constrain children's lives and future prospects in rural areas. Partner agencies will continue to campaign for socio-economic, cultural, and attitudinal change, both locally and nationally.

The local context: child poverty in Orkney

Meaningful statistics for child poverty in Orkney are not easy to obtain. Published data may be years old and the small numbers in rural and island communities mean that data may be misleading due to averaging, scaling up and rounding, or may not be publicly available at all due to the risk of identifying individuals.

The UK Department of Work and Pensions publishes figures for the numbers and percentages of children living in absolute and relative poverty for every local authority in the UK¹⁸. Figures for the other two measures used by the Scottish Government – ‘Combined low income and material deprivation’, and ‘Persistent Poverty’, are not available at Orkney level at present.

The DWP statistics include only children aged 0-15, due to difficulty in establishing whether 16 and 17 year olds are dependents or not. DWP has advised that the incidence of child poverty in 2020-21 is likely to be under-reported because of issues in surveying families remotely during lockdown, rather than face-to-face. Nevertheless, the data is the best we have at present.

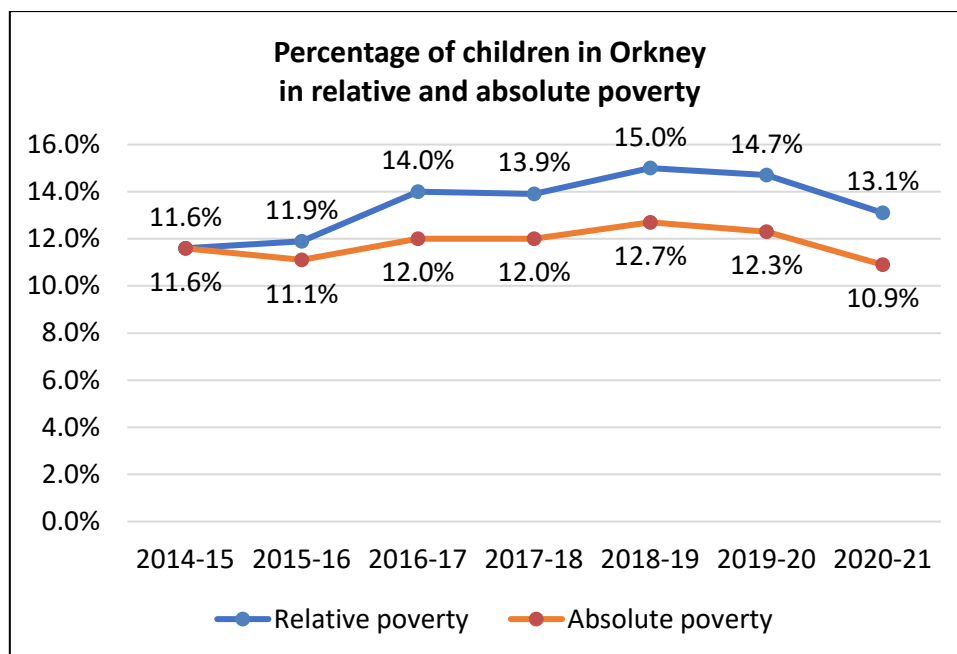


Equivalised income is income Before Housing Costs (BHC) and includes contributions from earnings, state support and pensions. Equivalisation adjusts incomes for family size and composition, taking an adult couple with no children as the reference point.

A family must have claimed Child Benefit and at least one other household benefit (Universal Credit, tax credits or Housing Benefit) at any point in the year to be classed as low income.

¹⁸ <https://www.gov.uk/government/collections/children-in-low-income-families-local-area-statistics>

Relative low income is defined as a family in low income (BHC) in the reference year. Absolute low income is defined as a family in low income (BHC) in the reference year in comparison with incomes in financial year 2010-11.



Percentages are calculated by dividing the number of children aged 0 to 15 living in low income families in a local authority by the population aged 0 to 15 in that area. Populations have been taken from mid-year population estimates which are an estimate of the usual resident population as at 30 June of the reference year.

These figures suggest that the lowest income households in Orkney are not keeping pace with the growth of incomes in the economy as a whole. Although the figures appear to have improved in 2020-21, for the reasons given above they may not be reliable. We would want to see this trend continuing in future years before we could be sure that our actions were making a positive impact.

Figures for the other two measures used by the Scottish Government – ‘Combined low income and material deprivation’, and ‘Persistent Poverty’, are not available at Orkney level at present.

Other data to help understand child poverty in Orkney is available from the Scottish Government’s child poverty dashboard of local area statistics, last updated in January 2022¹⁹. The dashboard contains a selection of indicators at local authority level which can be used to understand the local context and how that might be changing. Some of these can be found in Appendix 1.

Orkney’s data is more variable than Scotland’s due to the inherent volatility of small population statistics. Some current findings are:

¹⁹ <https://www.gov.scot/publications/local-child-poverty-statistics-january-2022/>

- The percentage of children in working families in Orkney fell sharply from 80% in 2019 to 58% in 2020, dipping below Scotland at 63%.
- 8% of Orkney adults have no savings.
- 12% of Orkney households with children contained an adult with a long term health problem.
- 66% of Orkney households are managing well financially (34% are not).
- 3% of Orkney households are single parent families and 5% have 3+ children.
- Of all family households in Orkney, 17% are single parent families and 26% have 3+ children.
- 14.7% of first-time mothers in Orkney are under 25.
- The End Child Poverty Coalition estimate for child poverty in Orkney after housing costs are deducted from household income is 23%, reflecting the relatively high cost of housing in Orkney.

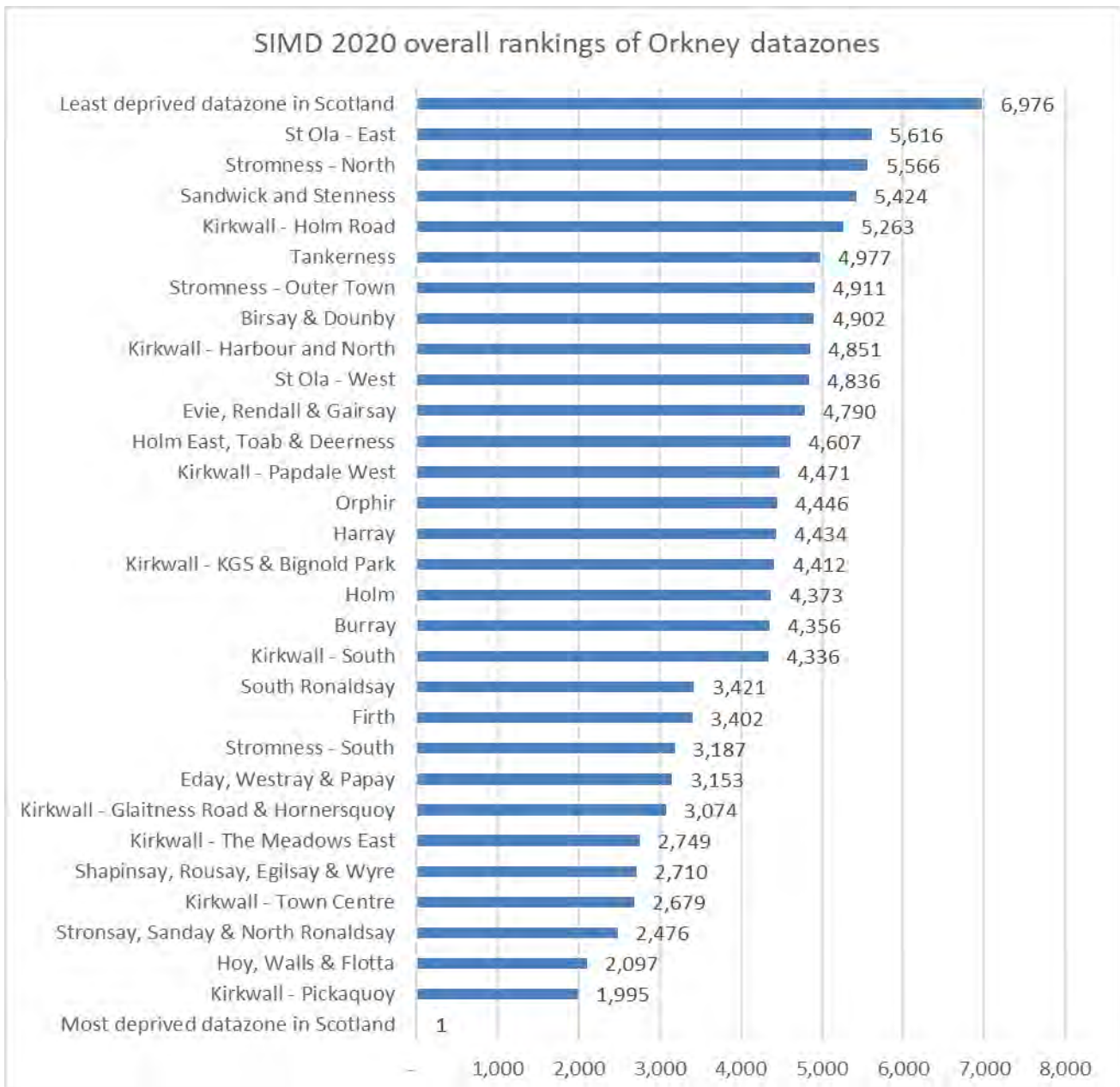
We currently do not have a measure of educational attainment which can assess the degree of correlation in Orkney between attainment and socio-economic deprivation. The Council's Education Service is working with Education Scotland to develop an approach which will enable us to collect this information in future years.

As well as the scale of poverty in Orkney, it is helpful to know where it is most likely to be found. The Scottish Index of Multiple Deprivation (SIMD 2020²⁰) shows the relative deprivation of different places in Scotland. It calculates a set of composite measures for six factors: income, employment, health, education, housing, crime and access to services. The index combines all of these to come up with a single overall measure for each datazone, or geographical place.

The chart on page 16 shows the relative deprivation of Orkney's 29 datazones. We can see that the Pickaquoy area of Kirkwall is the most deprived, and St Ola East is the most prosperous. We would expect to find more families in poverty in the areas towards the bottom of the chart, but it is important to remember that there will be individual families in all areas experiencing hardship.

Appendix 4 compares SIMD 2020 data with household income and shows that the lowest average annual income is in Hoy, Walls and Flotta (£24,092) and the highest in St Ola East (£50,836). However, for the lower quartile (25%) of households, average annual income is only £10,915 in Hoy, Walls and Flotta compared with £26,740 in St Ola East. Lower quartile incomes are significantly lower than average in the isles in general, as well as in some areas of Kirkwall, reflecting the pattern in the chart above.

²⁰ Corrected release see <https://www.gov.scot/collections/scottish-index-of-multiple-deprivation-2020/>



Fuel poverty is a significant cause of hardship in Orkney. The Scottish House Condition Survey²¹ includes data for fuel poverty, averaged over three years to improve accuracy. A household is defined as being in 'fuel poverty' if total fuel costs necessary to maintain a satisfactory heating regime are more than 10% of the household's net income and the remaining income is insufficient to maintain an acceptable standard of living. 'Extreme fuel poverty' follows the same definition except that a household would have to spend more than 20% of its net income.

Orkney's weather, older housing stock and lack of mains gas contribute to some of the highest rates of fuel poverty in Scotland. The most recently published figures for

²¹ <https://www.gov.scot/publications/scottish-house-condition-survey-local-authority-analysis-2017-2019/documents/>

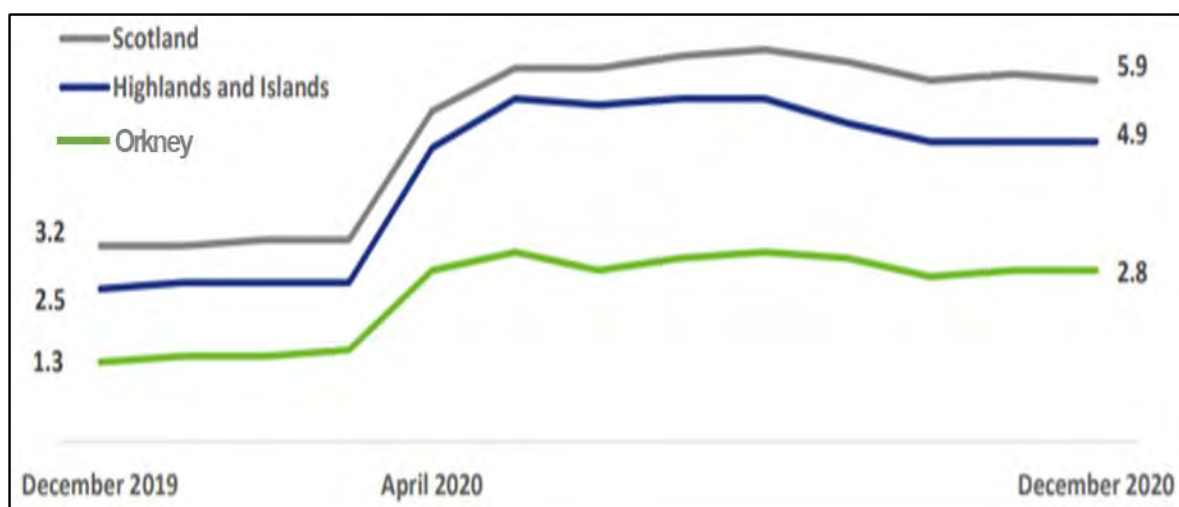
Orkney show that 30.5% of Orkney households were in fuel poverty during 2017-19, compared with a Scottish average of 24.4%. 21.8% of Orkney households were in extreme fuel poverty over the same period, compared with a Scottish average of 11.9%. The massive increases in energy costs due to take effect in 2022 will undoubtedly push many more families into extreme fuel poverty.

The pandemic caused many families in Orkney, who were just about managing, to suffer a sudden fall in income which tipped them into poverty. During the year to December 2020, unemployment in Orkney more than doubled, 800 people were furloughed, and youth unemployment in Orkney rose from 2.1% to 5.3%.

The charts below illustrate the changing unemployment rate in Orkney during 2020 and 2021, using the Office of National Statistics “Claimant Count” measure of unemployment related benefit claimants as a percentage of the total working-age population. This measure does not capture those who were furloughed or self-employed and not claiming benefits, but is an indicator of the volatility of the labour market. Orkney’s unemployment rate increased from 1.3% in December 2019 to peak at around 3% in May 2020. The rate fell steadily during 2021 but remained at 1.9% in January 2022.

Unemployment in Orkney during 2020 (HIE²²)

Claimants as a percentage of population aged 16-64

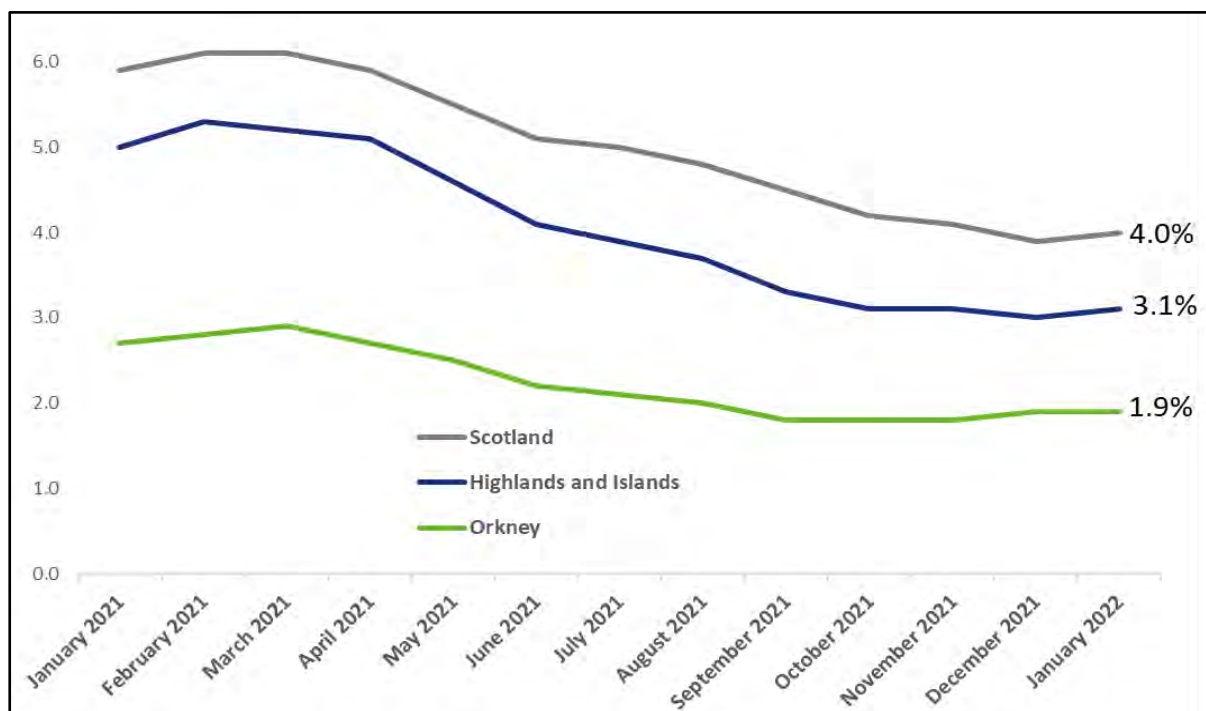


During 2020-21, service providers in Orkney focused on delivering a humanitarian response to assist those shielding and those affected by loss of earnings and/or managing lockdown at home, with emergency action to address food insecurity, digital inclusion, access, and awareness of benefit entitlement. This response continued during 2021-22 as government support for businesses and furloughed employees was phased out.

²² <https://www.hie.co.uk/media/10595/orkney-area-profile-2020.pdf>

Unemployment in Orkney during 2021

Claimants as a percentage of population aged 16-64



Source: HIE Orkney


An added complication during this period was the effect of Brexit. It is not easy to differentiate between the effects of Brexit and Covid-19 on the economy, but early indications are that many exporters of Orkney produce have been affected by delays and bureaucracy, impacting particularly on smaller businesses. In the past year we have seen further disruption from increased haulage costs, shortage of migrant labour and escalating fuel costs. Most recently the war in Ukraine has brought a new level of uncertainty to our economic futures.

We anticipate continuing disruption to people's livelihoods as the long term costs of all of these factors play out during the lifetime of this strategy.

Local experience: Making Ends Meet

Developing a Child Poverty Strategy for Orkney 2021 – 2023

Making ends meet – is your family getting by?



The Orkney Partnership is asking for the views of families with experience of hardship and disadvantage.

Some families were just about managing before the pandemic but have since found themselves short of money, perhaps for the first time. For others, getting by is a daily struggle.

We recognise the impact money problems have on people, especially those responsible for children – as parents, caregivers, grandparents or in some other way. Your answers will help us develop a strategy to tackle child poverty in Orkney and enable all of our children to get the best start in life.

Mostly, poverty depends on your income, whether from work or social security, and the cost of living. But there are other factors that make a difference too, including:

- Skills, employment and childcare for parents and carers
- Children's wellbeing, physical and mental health
- Education, social opportunities and life skills
- Local infrastructure including housing, transport, sporting and community facilities

THE QUESTIONNAIRE
If you do not have responsibility for children you do not need to complete this survey.
There is no need to answer all the questions if you'd rather not – your responses will still be useful. All answers are completely confidential so we are not asking for your name, but quotes from your comments may be used anonymously.
If you would like help with managing money, please ask any of the contacts in the support list provided separately. You can ask local contacts to help you complete the survey.
Please tick the boxes, indicate yes/no or write in the text boxes below as applicable.

Q1 ABOUT YOU & YOUR HOUSEHOLD

Are you a...
 Parent
 Caregiver
 Grandparent
 Responsible for a child in another way?

Is your household a single parent family?
 Yes No

What age group are you in?
 Under 18
 18 – 24
 25 – 64
 Over 65

How many children under 18 in your household are...
 Under 1 year old
 Pre-school
 Attending school
 Attending college/university
 Formally looked after either at home or away from home by the local authority
 Other?

Where do you stay?
 Mainland Orkney
 Linked South Isles
 Ferry linked isles

Does anyone in your household have a disability?
 Yes No

If yes, do you think this makes a difference to your cost of living? (tell us more below if you wish)

Do any of these statements apply to you and your household?
 More than 2 children born after April 2017
 Someone in my household has an alcohol, drug or gambling problem
 We don't always agree what to spend our money on
 I don't have wider family support
 English is not the first language in the house
 I can't afford to give my child(ren) pocket/spending money

page 1

In autumn 2021, the Child Poverty Task Force launched a survey²³ to gather the views of families who had experienced, or were experiencing, socio-economic disadvantage and poverty. The purpose of the survey was to help services in Orkney understand what help families needed and to inform the Orkney Child Poverty Strategy. A factsheet listing sources of help and support was distributed along with the survey questionnaire.

Making Ends Meet was promoted by agencies in Orkney who support families directly experiencing hardship, for example the Orkney Foodbank. It was distributed to wider groups of families by front line practitioners, including Health Visitors.

The survey is open-ended and to date 42 parents, all of whom reported they were struggling financially, have responded. We are grateful to all of them for taking the time to complete the survey. Statistics from small samples are of limited value, but the narrative detail which respondents provided about their daily lives has been hugely helpful in planning the action we need to undertake.

Results from the survey and quotations taken from responses have been included in the framework for action in this strategy under the five Ps: Pockets, Prospects, Places, Prevention and Priorities. Nothing has been included which might inadvertently identify a particular respondent.

A second phase of the survey is in preparation which will consult children and young people directly about their experience of hardship and how it affects their lives.

²³ <https://www.smartsurvey.co.uk/s/MakingEndsMeet>

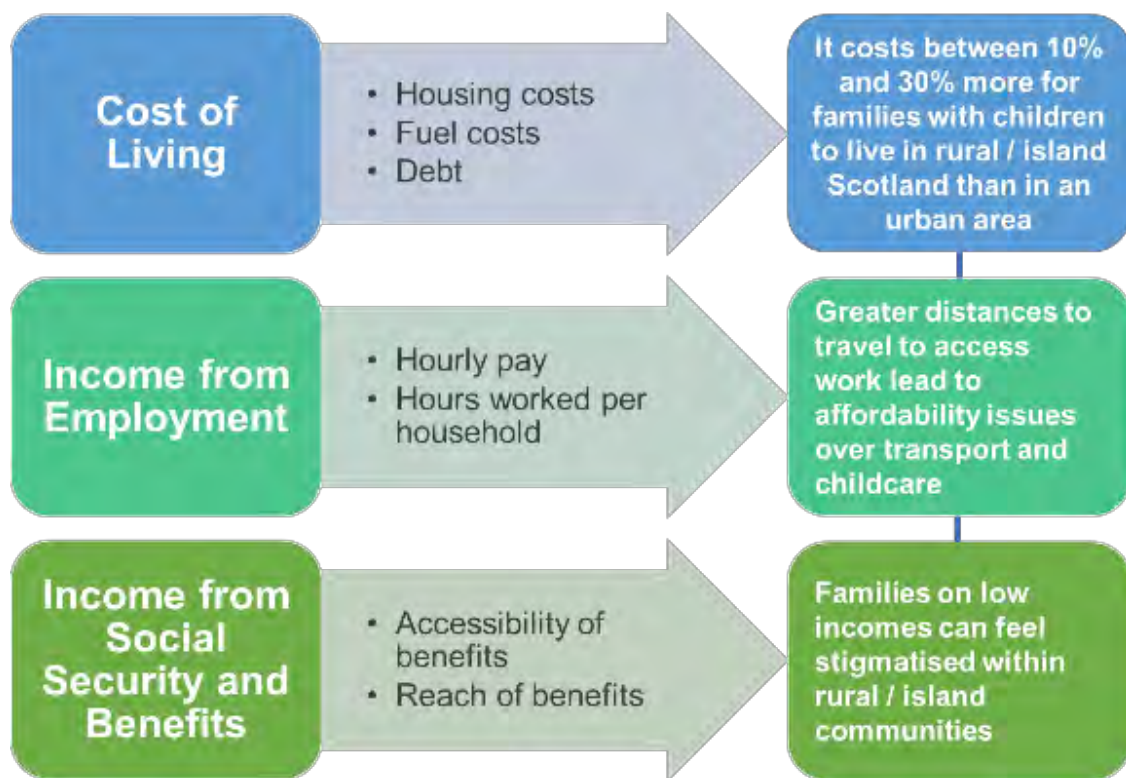
A framework for action: the five Ps

We have chosen to align Orkney’s Child Poverty Strategy with national aims and targets so that local impacts can be measured against evidence gathered nationally. Our strategy focuses on actions we can take ourselves, but we are keen also to explore longer-term national solutions which could potentially be piloted in Orkney.

Our strategy also complements key local plans and priorities, building on Orkney’s Children’s Services Plan 2021-23 developed by the Orkney Children and Young People’s Partnership²⁴. The Children’s Service Plan focuses on five strategic priorities: mental health and wellbeing, equality and empowerment, options and opportunities, care and protection and overcoming disadvantage. Child poverty is a vital consideration in addressing all these priorities.

Research commissioned by Highlands and Islands Enterprise²⁵ demonstrates how local factors impact on the Scottish Government’s three main drivers of poverty – income from employment, income from social security and benefits and cost of living:

Drivers of poverty: local impacts



The Orkney Partnership

²⁴ <https://www.orkney.gov.uk/Service-Directory/S/ocyp>

²⁵ <https://www.hie.co.uk/media/6441/aplusminimumplusincomeplusstandardplusforplusremotepusruralplusscotlandplus-plusapluspolicyplusupdateplus2016.pdf>

Scotland's child poverty strategy has three "Ps" which underpin national delivery plans:

Pockets aims to maximise the financial resources of families on low incomes

Prospects aims to improve the life chances of children and young people

Places aims to improve housing and regenerate disadvantaged communities

To these, Orkney has added two more "Ps": Prevention and Priorities.

Prevention aims to prevent the long-term persistence of poverty

Priorities aims to focus attention on especially vulnerable children and families

Our 5 Ps inform our approach, the actions we will take, and the data we need to collect to evaluate our impacts. Respondents to the "Making Ends Meet" survey have provided a wealth of data, commentary and insight into their experience of hardship and how it affected their family life in Orkney. During autumn 2021, the Child Poverty Task Force explored each of the five Ps in a series of workshops, during which they developed the action plan which forms part of this strategy.

Pockets

"Pockets" is about ensuring people get the benefits they need and are entitled to, supporting people to take up work and working with employers to boost productivity and pay. Another strand is making sure that local markets work effectively for low-income families, so they are not paying more than they should for essential goods and services like food, fuel and transport.

Some of the things we are doing to support Pockets

- Maximising the financial entitlements of families on low income through advice, support, advocacy and referrals to agencies that can help.
- Promoting good quality employment, employability and skills, e.g. Living Wage employer accreditation.
- Freezing rent increases for emergency housing.
- Supporting families to access emergency food and grants, fuel vouchers, free school meals and clothing allowances, essential household items, free period products and access to IT equipment for learning.
- Delivering an 'Every Child Deserves a Christmas' grant programme of financial support to eliminate festive poverty.
- Actively pursuing an Orkney pilot of a Cash First Partnership, which aims to ensure that families have enough money for essentials without needing to resort to charitable food.

What our survey told us about Pockets

Most survey respondents reported difficulty in finding the money to pay for home energy costs, especially for heating and cooking. Other regular challenges were childcare, running a car, council tax and home insurance. Unexpected bills would present a major problem, notably funeral costs and replacing things that break down. School costs highlighted included after school activities, school uniform and school meals when household income was just over the threshold for free school meals. Slightly over half of survey respondents had used the Orkney Foodbank. An issue for many families was demands for advance payments to block-book leisure and holiday activities.

“School trips are an expense I can’t afford”

“Feeding my family is often a burden”

“Having to purchase an extra pair of trainers/gym kit to have in my daughter’s tray at school is simply wasted money”

“The added cost of over £50 a month for school meal tickets is not an option all the time”

“Any non-routine/non-weekly expense is prohibitive”

“The costs of living keep increasing (food/fuel/heat etc)”

“THAW Orkney have been fantastic, they helped with fuel grants, food bank and hydro vouchers”

Actions we will take to support Pockets

Our target outcomes	Short term actions 2022-23	Medium 2022-25	Long term 2022-26
Pockets Every family can make ends meet	Raise awareness of entitlements and maximise family incomes		
	Adopt a ‘one stop shop’ approach to streamline access to services and new ways to engage		
	Explore with Scottish Government the scope for piloting Minimum Income Guarantee in Orkney		

Prospects

“Prospects” aims to improve the life chances of children, enabling them to escape poverty in a sustainable way. Three things are vital if families are to plan for the future: stability, confidence and reliable support. This includes supporting child development and educational achievement, supporting families through crisis and encouraging employers to provide family-friendly jobs and opportunities to progress. Equality and inclusion are vital to improve young people’s prospects, since discrimination reduces opportunities to participate in work and society. Health inequalities impact significantly on life chances, the more so in Orkney due to the difficulty of accessing services.

Some of the things we are doing to improve Prospects:

- Reducing health inequalities through support for pregnant women and families with children e.g. Childsmile, encouraging uptake of Best Start grants, free vitamins.
- Baby Box for all parents, delivered to their home, containing everything needed for a new baby: clothing, books, toys, a new mattress, thermometer, baby-carrying sling etc.
- Breastfeeding support for new mothers to help reduce the health disadvantages that children born into poverty experience throughout life.
- Low or no cost baby massage classes, provided by Health on both Orkney mainland to promote parent/child bonding and responsive relationships.
- Promoting activity and fitness through the Active Schools programme and ActiveLife Budget Membership for young people and families.
- Promoting social inclusion for young people through Young Scot cards, Youth Achievement Groups and the Orkney Youth Forum.
- Services to support mental health, family relationships and loneliness, to help people become more resilient and better able to cope day-to-day.
- Improving attainment through careful tracking and monitoring of individual children's progress and achievement with a particular focus on those experiencing poverty.
- Family mediation to reduce conflict, and post-separation support with finances, housing and co-parenting.
- Support for women and children affected by domestic abuse.
- Building a new £1.5 million nursery for early learning and childcare.
- Providing access to musical instrument tuition for every child.
- Scottish Government has increased funding for child and adolescent mental health services (CAMHS). The service is being redesigned to better meet the needs of Orkney's children and young people.
- The Orkney Partnership's Community Wellbeing Delivery Group is leading several workstreams to improve local resilience and wellbeing, including a self-management network for people with long term conditions living in the ferry linked isles, the reopening of community spaces, support for people with social anxiety following the pandemic, and the local distribution of the Scottish Government's Communities Mental Health and Wellbeing Fund.

What our survey told us about Prospects

A high proportion of survey respondents reported problems with their own physical or mental health, and a worrying high number reported concerns about their children's mental health. More than half of households responding were single parent families, and a quarter included someone with a disability. Half of respondents had no wider family support in Orkney. Of those responding to specific questions, nine out of ten

could not afford to save any money and 84% felt that they did not have enough money to give their children a “good enough” start in life. 88% expected things in the next year to be about the same or worse.

“Stress related health issues which have worsened since the Pandemic”

“We have to attend hospital appointments which means taking time off work and all the extra costs of being away”

“My child has special needs and he just isn't getting it”

“I have been unable to work for several years which makes everything more difficult, including things such as references”

Actions we will take to improve Prospects



Places

The places where people live shape their lives, affecting their job prospects and access to essential goods, services and housing. Community planning partnerships are required to publish locality plans which seek to level up localities experiencing high levels of socio-economic deprivation.

The chart on page 15 showed the relative prosperity of different places in Orkney. Policies designed to regenerate communities must address transport availability and accessibility as well as the quality and affordability of housing. Service providers must aim to ensure that skills provision matches the needs of the local labour market. Of increasing importance is the need for a “Just Transition” to net zero, ensuring that the impacts of climate change – and the actions taken in mitigation – do not exacerbate poverty and disadvantage in particular places.

Some of the things we are doing to support Places:

- The Partnership's first Locality Plan for 2018-21 focused on the ferry-linked isles and brought in "Your Island Your Choice"²⁶ project funding, with projects chosen by popular vote via participatory budgeting.
- Public sector service providers in Orkney carry out Island Communities Impact Assessment²⁷ on proposed new policy and plans to prevent any unintended or unfair impacts on isles residents.
- The Islands Wellbeing Project²⁸ provides community larder boxes, pop-up charity shops, fuel voucher schemes etc, and acts as a link between the community and service providers.
- From June 2021 standard fares on Orkney Ferries were reduced by 38%.
- From April 2022 the Council will subsidise inter-island ferry travel for children and young people under 22.
- Working towards bringing all social housing in Orkney up to Energy Performance Certificate Band B in line with the Energy Efficiency Standard for Social Housing (2020).
- Campaigning for lower heating costs and recognition of the unique circumstances in Orkney as a net renewable energy exporter with the highest occurrence of fuel poverty.
- The Community Wellbeing Delivery Group is trialling work/learning hubs in remote and isles localities to support homeworking and remote learning, especially in areas with poor digital connectivity.
- During lockdown travel restrictions, Orkney Islands Council supported families in the isles, as well as the local economy, by issuing vouchers for use in isles shops.²⁹

What our survey told us about Places

Transport costs were raised as a concern by many respondents, both for ferry fares and fuel for essential car journeys. Childcare was non-existent in some places, with one respondent doing a 30 mile round trip to access a childminder. The issue of high food prices in the isles shops rose to prominence during lockdown but was already well known to isles families on low incomes. Half of all respondents were in social rented housing (Council or housing association) and 29% were buying their own home. 39% couldn't always afford their rent or mortgage and 68% had difficulty paying their council tax. Home heating costs were made worse by outdated housing.

"In the depth of winter I cannot afford to run more than 2 heaters in my home due to the ridiculous price of energy and having the awful storage heaters does not help"

"The council should be replacing the outrageous heating systems in old houses. How is it that people with money have the cheapest running heating systems but yet people in poverty have the most expensive running types"

²⁶ <https://pbscotland.scot/blog/2017/4/3/7jdqopdjr6b5bu56vu32v9ghyt4p5a>

²⁷ <https://www.gov.scot/publications/island-communities-impact-assessments-guidance-toolkit/>

²⁸ <https://www.islandwellbeing.org/>

²⁹ <https://www.orkney.gov.uk/OIC-News/Fund-established-for-isles-shopping.htm>

“Affordable heating not storage heaters. Winter will be a struggle finding the money for heating house damp so have to have heating on.”

“More support for young people who are entering further education off the island”

“Help find a secure tenancy - am facing homelessness”

“Travel to dentist is too expensive via ferry”

“Public transport in rural areas is very limited and not reliable”

“Little work on island”

“Isles shops cost so much more than mainland shops so we can afford less”

Actions we will take to support Places

Our target outcomes	Short term actions 2022-23	Medium 2022-25	Long term 2022-26
Places Every family has a sustainable home	Improve the energy efficiency of new/existing housing in the private and social rented sectors		
	Extend more employment opportunities to the isles		
	Explore options to apply the benefits from wind power developments to reduce home energy costs		

Prevention

Almost anyone can experience poverty during their lifetime, so policies that protect against poverty are important. Unemployment, illness or relationship breakdown can strike at any time and it is often said that many of us are only two months' pay away from homelessness. Once in poverty, it is difficult to escape, and hardship can persist for generations.

Research by Glasgow Caledonian University³⁰ suggests two key strands of activity on which prevention measures should be focused:

- Preventing people on the margins of poverty from falling into poverty.
- Enabling people to increase their own and others' chances of living a poverty-free life.

In looking at Prevention in Orkney we are interested in what we can do in the short term to prevent families sliding into poverty, and in the longer term to bring about social and economic change which will put fewer families at risk of poverty in future.

³⁰ <http://whatworksscotland.ac.uk/wp-content/uploads/2016/10/JohnMcKendrick23092016.pdf>

Some of the things we are doing in Orkney to help Prevention

- Enabling people to access advice and support early via public and other essential services, rather than waiting for a crisis.
- Investigating mechanisms to help people to protect against future poverty risk such as savings and access to low cost credit.
- Promoting the positive alternatives of credit unions instead of higher-rate lenders.
- Identifying local triggers by consulting those with experience of hardship.
- Asking people with experience of hardship what they would like other people to do to help.
- Developing our understanding of child poverty in Orkney by working with researchers, professional service providers and other agencies to improve our data gathering and analysis.

What our survey told us about Prevention

For those not in work, there was no common factor but a range of reasons including ill health, lack of computer skills or inability to find a suitable job. Fourteen respondents were receiving benefits of one or more types, but another six weren't sure if they were eligible and/or needed help to apply. 29 respondents were in debt, including six with payday loans. 46% of respondents had sought help with their finances and 40% had received it.

“Looking into whether I qualify for other benefits and help in applying for those.”

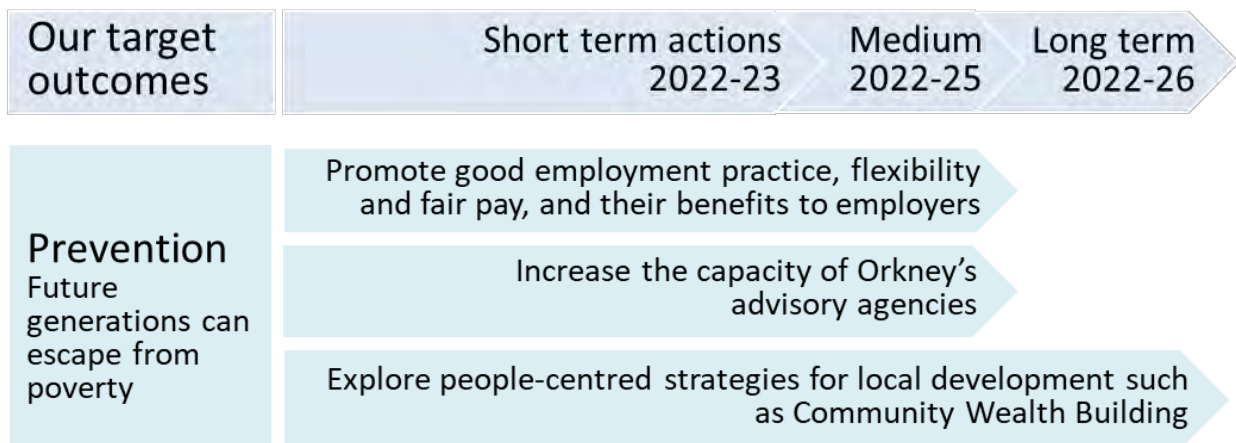
“My case is maybe one in a handful and I hope that other people are getting the correct amount of money because it would be very disturbing to learn that other peoples experiences have been similar”

“It should be reviewed on a case by case circumstance not just based on if you are in receipt of benefits, working families struggle financially too.”

“Be more open to support working families.”

“I feel there is a big divide - some people seem to have a lot and some (probably more than we know of) have very little. I think making everyone aware of that and trying to find ways that we can all help each other would be good but I don't know how we do that”

Actions we will take to help Prevention



Priorities

The Scottish Government has identified six minority groups at high risk of experiencing hardship³¹. Nationally, the proportion of children from families in these groups who are living in relative poverty is as shown below.



The Orkney Partnership recognises two more local groups of families at higher risk of poverty.



Care experienced children and young people include those that are “looked after” by the local authority – this may be in their own home, in kinship care with a relative, or in residential, foster or secure care. The connection between poverty and families with experience of the care system is described on pages 7-8.

We do not have sufficiently detailed statistics available at local level to calculate the proportion of children in these groups who live in poverty, and in most cases the numbers would be too small to cite without risk of identifying individual families. We

³¹ <https://www.gov.scot/publications/child-chance-tackling-child-poverty-delivery-plan-2018-22/pages/9/>

can, however, gain anecdotal evidence from our survey about the experiences of individual respondents who reported being in one or more of these groups.

Some of the things we are doing to support Priorities:

- Supporting women and children affected by domestic abuse.
- Supporting individuals and families to manage relationships, improve mental health and reduce drug and alcohol misuse.
- Delivering the Baby Box and Hungry Baby services, including baby milk, baby food, nappies etc for children under 2 years.
- Carrying out Equality Impact Assessment on new policy and plans to ensure that they do not have unintended or unfair impacts on people in minority groups.
- Implementing the Fairer Scotland Duty to consider the socio-economic impact of new policy and plans, especially on people with lower incomes.
- Intensive support for children at risk of abuse or neglect is led by the Children and Families Social Work Service, with early intervention to support families with complex, multiple needs as soon as issues emerge.
- Prioritise school-based interventions and support to raise attainment for children impacted by poverty and other vulnerabilities; for example, care experienced children and young people.
- The Council is increasing by 10% in 2022-23 the grants that it pays to third sector agencies, which support many people in these priority groups.
- Orkney Charitable Trust in partnership with NHS Health Visitors delivers a 'Bairns Need Nappies' project to eligible families.
- The Local Employability Partnership is campaigning for fair work practices and living wage among local employers and promoting childminding as a career option which supports other parents to move into the workplace.
- Through Orkney's Good Parenting Plan 2020-25³², all members of the Orkney Partnership have committed to be good parents to Orkney's care experienced young people and to support them throughout their transition to adult life, assisting them to access housing, leisure, education and employment opportunities.

What our survey told us about Priorities

All responses to the survey were anonymous to ensure confidentiality. 23 (55%) of survey respondents were in single parent families, markedly more than the estimated incidence of single parent families in Orkney of 17%. Three respondents had children under 1, and eight had three or more children in the household. Ten (24%) said that someone in the family had a disability, with four mentioning autism

32

https://www.orkney.gov.uk/Files/OHAC/Child_Protection/Orkneys%20Good%20Parenting%20Plan%202020%20-%202025.pdf

specifically, and nine said that someone in their family had special dietary needs. One household included a child who was “looked after” by the care system and four respondents lived on the isles. We didn’t ask about ethnicity specifically, but nobody said that English was not the first language spoken in their home. Everyone responding was aged from 25-64.

Respondents were asked whether their family circumstances affected their income or cost of living.

“Yes. I cannot work full time because I care for my daughter and husband”

“Yes, it makes employment unlikely and/or unstable”

“Yes, electric is used all day and into evening”

“Had to give up work for autistic child”

“Be more inclusive as a community to newcomers, single parents in particular seem to be a very small minority in Orkney. I often feel unsupported and marginalised because I don't have a partner”

“As a single parent I am expected to provide everything on my own with no extra help or support. DWP expects me to work full time despite no childcare and minimal financial help with childcare costs. During school holidays, my childcare costs are higher than my salary!”

“Women's aid and home start have been a life line to me, helping me through some extremely challenging times...People wonder why women stay with abusive partners, the alternative isn't that much better if I am honest”

Actions we will take to support Priorities

Our target outcomes	Short term actions 2022-23	Medium 2022-25	Long term 2022-26
<p>Priorities No child is left behind</p>	<p>Make inter-island ferry travel affordable to children and families on the ferry-linked isles</p>		
	<p>Improve the availability and affordability of wraparound childcare/after-school provision</p>		
	<p>Prioritise early financial support for families at risk, to avert crisis and family breakdown</p>		

Monitoring and evaluation

The Child Poverty (Scotland) Act 2017 introduced a requirement for public agencies to report annually on the measures they were taking to combat child poverty. One of the purposes of this strategy is to provide a framework for reporting progress.

In small, rural, island communities, it is difficult to extract useful local data from national data sources. We monitor and report progress using the most relevant and up to date information available, principally from the following datasets:

- Our own ongoing 'Making Ends Meet' survey³³ and further related surveys
- Scottish Government's Child Poverty Dashboard³⁴
- The National Islands Plan Survey results explorer³⁵ with data from October 2020 (and biennial follow-up surveys)
- The annual Scottish Household Survey³⁶ data explorer

Orkney's Child Poverty Task Force has now produced three Local Child Poverty Action Reports for 2018-19, 2019-20 and 2020-21, and is working on its report for 2021-22. Published reports can be found on the Improvement Service website.³⁷

³³ <https://www.smartsurvey.co.uk/s/MakingEndsMeet>

³⁴ <https://www.gov.scot/publications/local-child-poverty-statistics-january-2022/>

³⁵ https://mappingrd342.shinyapps.io/online_tool/

³⁶ <https://scotland.shinyapps.io/sg-scottish-household-survey-data-explorer/>

³⁷ <https://www.improvementservice.org.uk/products-and-services/consultancy-and-support/local-child-poverty-action-reports>

Appendices

Appendix 1: The Orkney Partnership

The diagram below shows where the Child Poverty Task Force sits within the Orkney Partnership. The Task Force was integrated into the Partnership in 2020 as a short life working group with a remit to complete Orkney's Local Child Poverty Action Report for 2019-20, develop a longer-term partnership strategy to address child poverty in Orkney and establish a sustainable framework for the future planning, monitoring and reporting of partnership work relating to child poverty in Orkney.

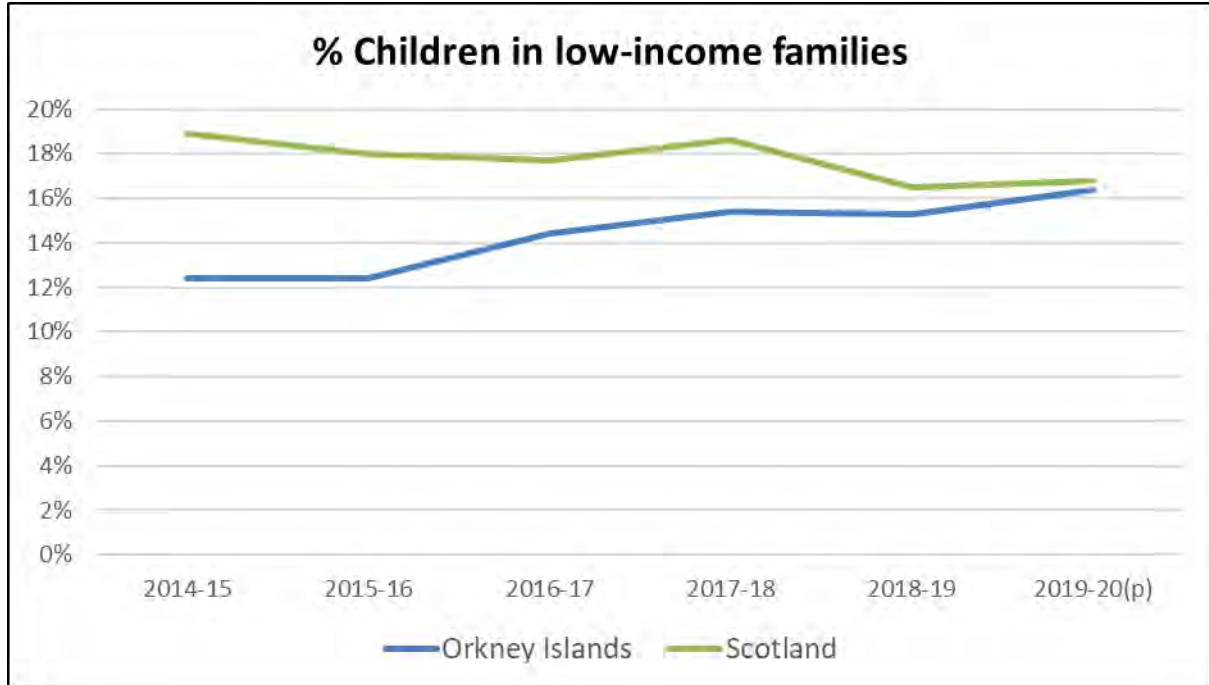


The Child Poverty Task Force reports to the Orkney Partnership Board via the Community Wellbeing Delivery Group and is chaired by the Chief Social Work Officer, OIC. Membership at April 2022 comprised:

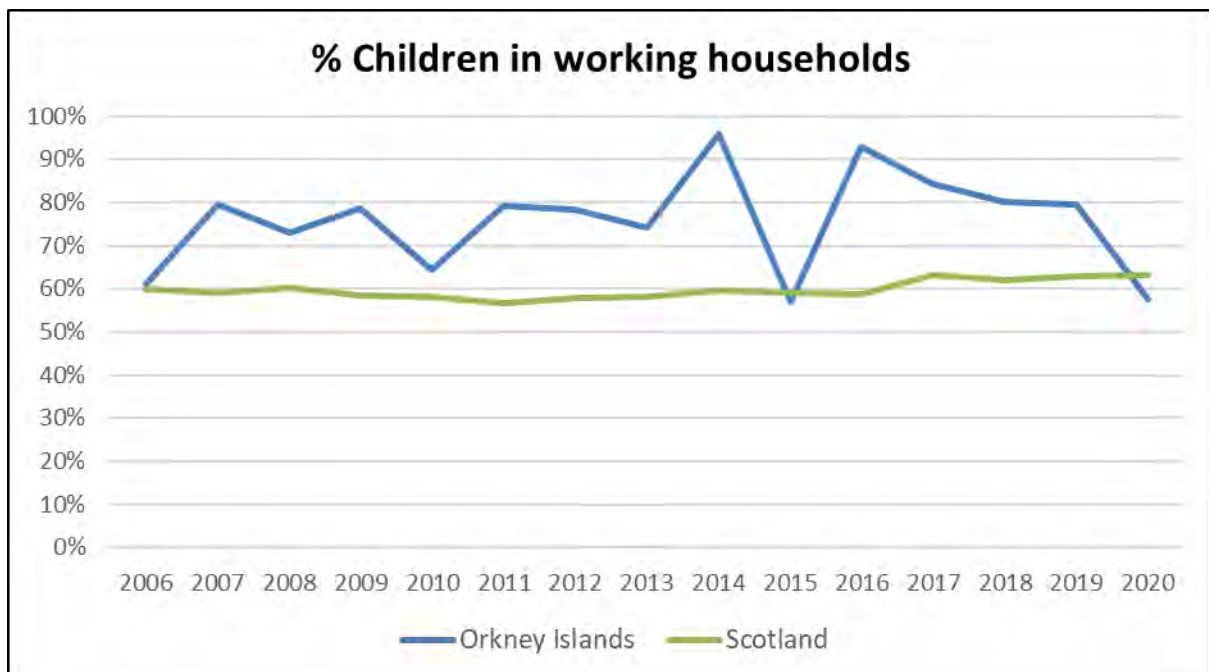
- Orkney Islands Council (Social Work, Education, Housing, Community Learning and Development)
- Orkney Health and Care (Children's Services)
- NHS Orkney (Public Health)
- Voluntary Action Orkney
- THAW Orkney
- Orkney Housing Association
- Orkney Charitable Trust
- Education Scotland
- The Northern Alliance
- Relationships Scotland

Appendix 2: Child poverty dashboard data

The following graphs show how Orkney compares to the Scottish average and are extracted from the Scottish Government local child poverty dashboard³⁸. The original source of each data set is noted under the relevant graph.

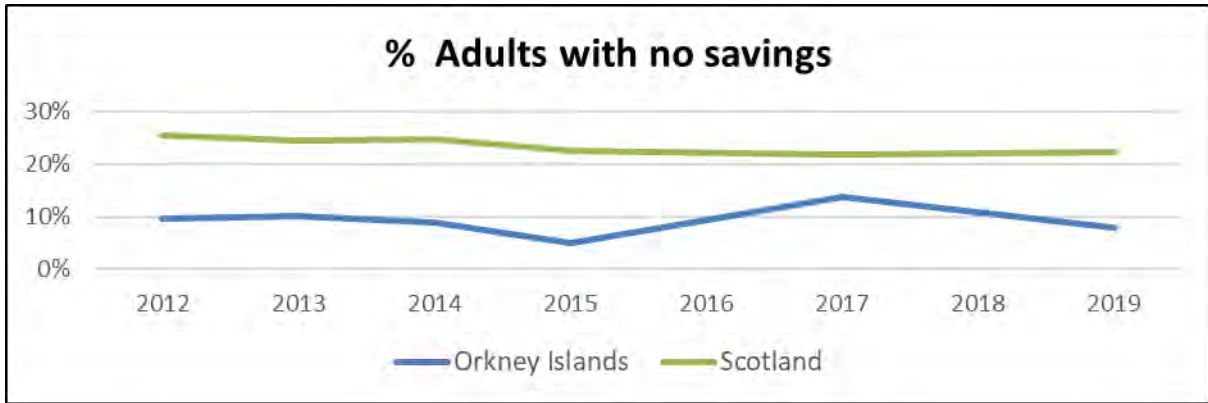


Source: DWP/HMRC children in low-income families local measure (before housing costs)

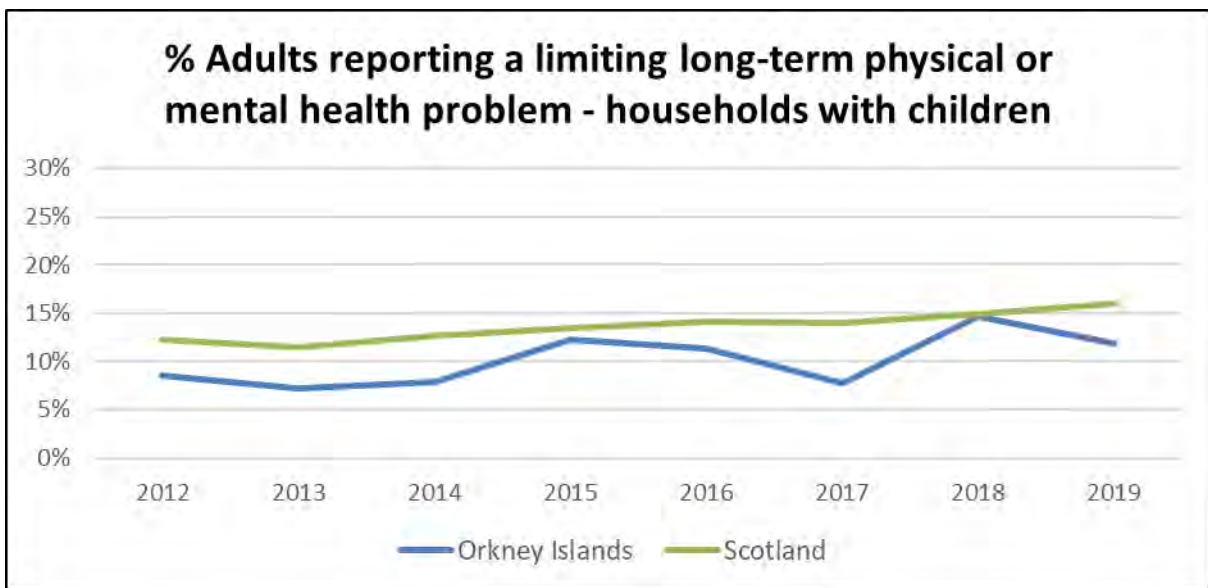


Source: ONS Annual Population Survey, household economic activity status

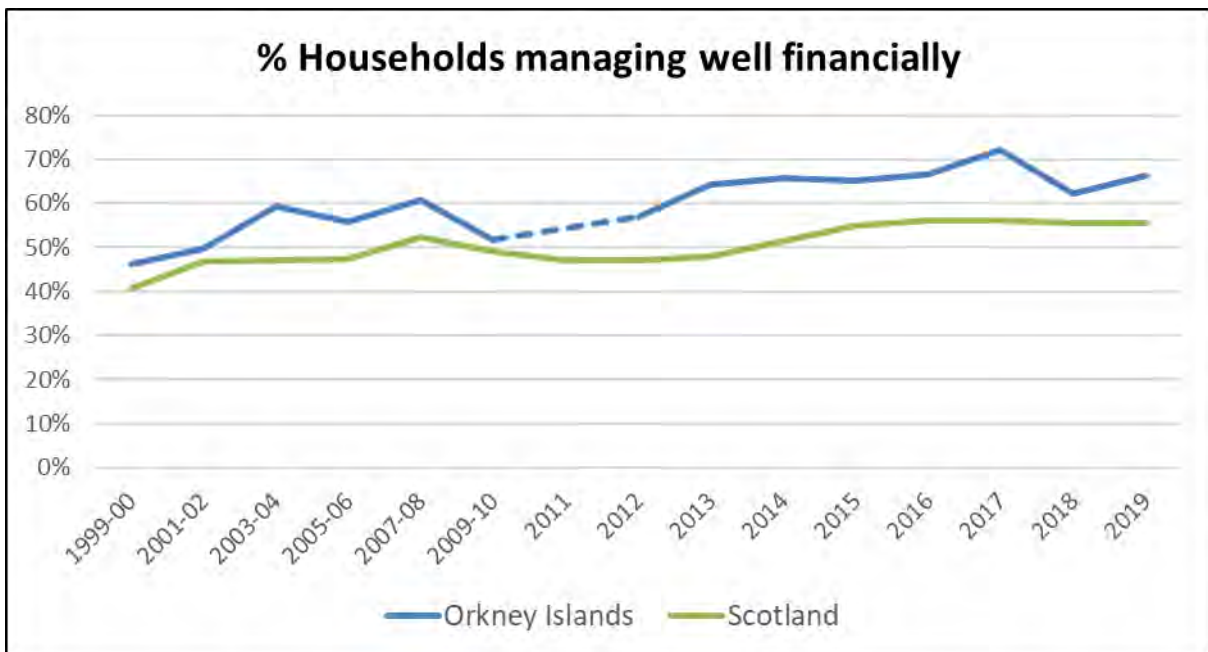
³⁸ <https://www.gov.scot/publications/local-child-poverty-statistics-january-2022/>



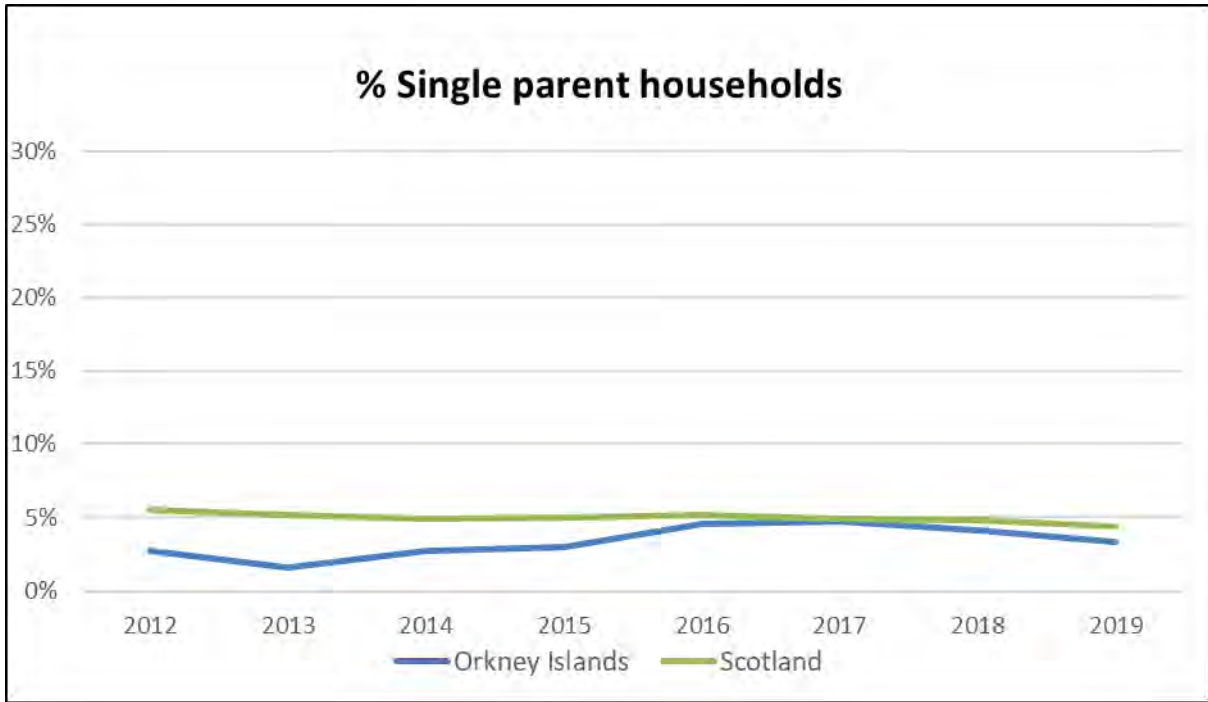
Source: Scottish Government, Scottish Household Survey - Adults dataset



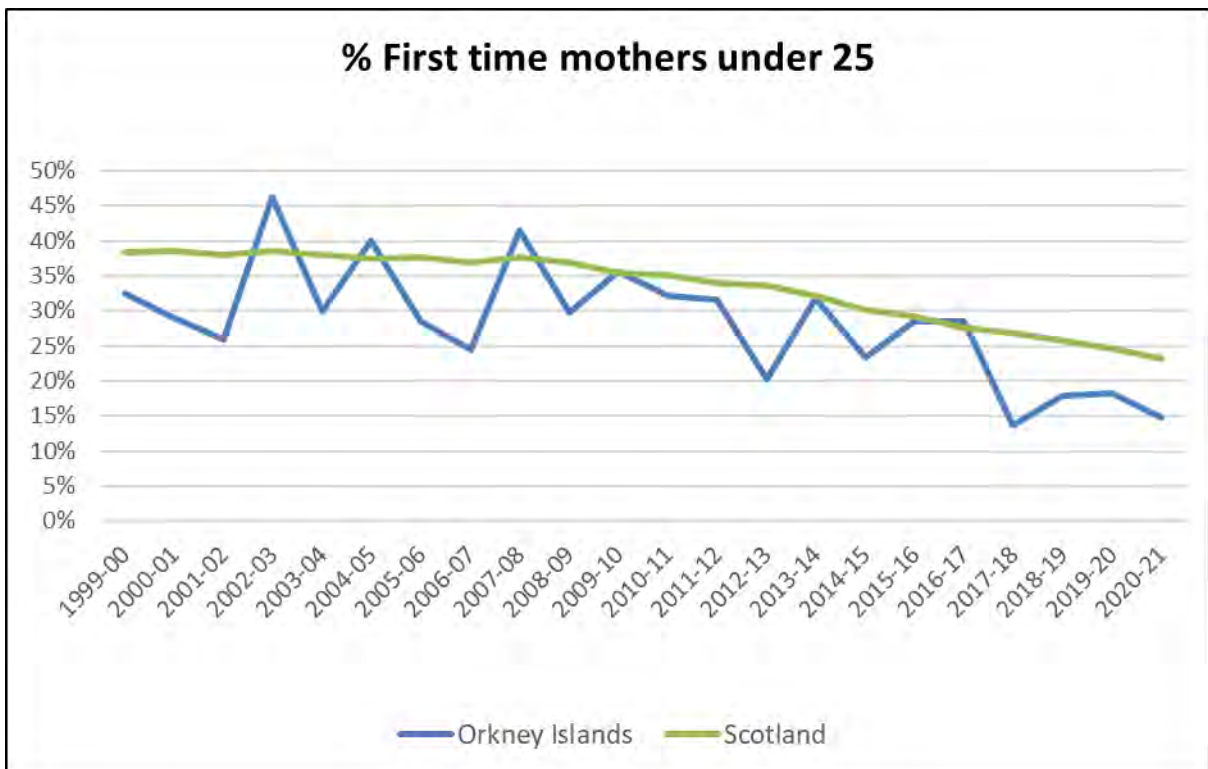
Source: Scottish Government, Scottish Surveys Core Questions



Source: Scottish Government, Scottish Household Survey - Adults dataset



Source: Scottish Government, Scottish Household Survey

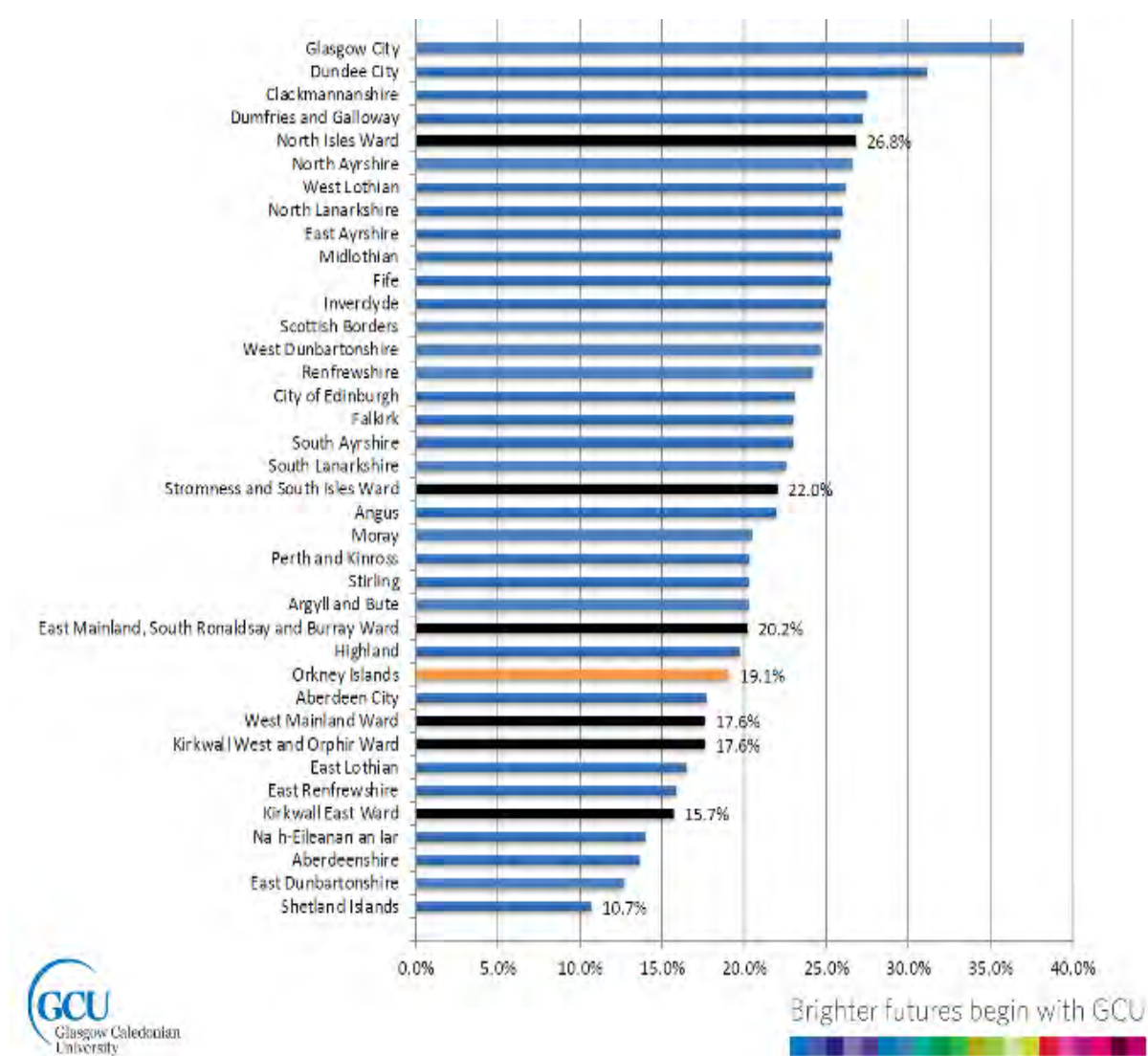


Source: Public Health Scotland, Scottish Morbidity Record 02

Appendix 3: Families with limited resources by electoral ward

Supplied by Glasgow Caledonian University, the chart below shows the percentage of children who live in families with limited resources, defined as combined low income and material deprivation. Orkney’s individual electoral wards are compared with Orkney as a whole, and with other local authorities in Scotland. (This chart was included in Orkney’s Local Child Poverty Action Report for 2020-2021.³⁹)

There is a striking disparity between Orkney’s most and least deprived wards. It is notable that the ferry-linked isles, both north and south, are the two most deprived wards. There is a strong correlation here with SIMD 2020 findings for relative deprivation by datazone, shown on page 14 and in Appendix 5.



³⁹ https://www.orkney.gov.uk/Files/Committees-and-Agendas/Policy-and-Resources/PR2021/PR22-06-2021/118_Local_Child_Poverty_Action_Report.pdf

Appendix 4: SIMD 2020 and household incomes

The table below shows the correlation between Scottish Index of Multiple Deprivation (SIMD 2020)⁴⁰ rank and household income, the latter supplied by CACI Paycheck⁴¹. CACI Paycheck calculates gross household income from all sources including earnings, benefits and investments. The table shows average (mean) household income overall for each datazone, and average (mean) household incomes for households in the bottom quartile and top quartile, a quartile being a quarter or 25% of households.

Data Zone	Location	Overall SIMD 2020 rank	Overall decile 2020	Lower quartile household income	Mean household Income	Upper quartile household income
S01011821	Kirkwall - Pickaquoy	1,995	3	£13,202	£27,665	£36,627
S01011827	Hoy, Walls & Flotta	2,097	4	£10,915	£24,092	£31,307
S01011831	Stronsay, Sanday & North Ronaldsay	2,476	4	£12,354	£25,674	£33,566
S01011822	Kirkwall - Town Centre	2,679	4	£14,125	£29,352	£38,940
S01011830	Shapinsay, Rousay, Egilsay & Wyre	2,710	4	£15,161	£30,587	£40,254
S01011824	Kirkwall - The Meadows East	2,749	4	£13,943	£30,876	£41,800
S01011820	Kirkwall - Glaitness Road & Hornersquoy	3,074	5	£14,729	£34,474	£46,610
S01011832	Eday, Westray & Papay	3,153	5	£13,123	£27,604	£36,556
S01011804	Stromness - South	3,187	5	£15,239	£32,734	£43,753
S01011808	Firth	3,402	5	£18,273	£37,753	£50,105
S01011828	South Ronaldsay	3,421	5	£15,969	£34,307	£45,863
S01011819	Kirkwall - South	4,336	7	£14,788	£30,833	£41,204
S01011829	Burray	4,356	7	£20,895	£41,094	£54,104
S01011813	Holm	4,373	7	£21,412	£42,433	£56,600
S01011823	Kirkwall - KGS & Bignold Park	4,412	7	£17,039	£36,474	£48,449
S01011810	Harray	4,434	7	£18,945	£38,175	£50,365
S01011809	Orphir	4,446	7	£20,655	£39,834	£52,300
S01011825	Kirkwall - Papdale West	4,471	7	£17,314	£35,743	£47,441
S01011814	Holm East, Toab & Deerness	4,607	7	£21,139	£40,849	£53,943
S01011812	Evie, Rendall & Gairsay	4,790	7	£20,558	£41,212	£54,840
S01011817	St Ola - West	4,836	7	£20,719	£41,422	£54,711
S01011826	Kirkwall - Harbour and North	4,851	7	£19,226	£38,188	£49,974
S01011811	Birsay & Dounby	4,902	8	£20,168	£39,741	£52,667
S01011806	Stromness - Outer Town	4,911	8	£19,093	£38,916	£51,152
S01011815	Tankerness	4,977	8	£21,532	£43,412	£57,938
S01011818	Kirkwall - Holm Road	5,263	8	£18,129	£38,884	£52,062
S01011807	Sandwick and Stenness	5,424	8	£21,943	£43,139	£57,183
S01011805	Stromness - North	5,566	8	£16,724	£35,085	£46,288
S01011816	St Ola - East	5,616	9	£26,740	£50,836	£66,972

⁴⁰ Corrected release see <https://www.gov.scot/collections/scottish-index-of-multiple-deprivation-2020/>

⁴¹ The applicable copyright notices for CACI data can be found at https://www.caci.co.uk/sites/default/files/imce/Copyright_and_Third_Party_Notices.pdf

Appendix 5: Equality Impact Assessment

Appendix 6: Island Communities Impact Assessment



Contract Standing Orders

July 2022 Version 9.0.

Version Control.

Version.	Updated by.	Date.	Details of change.
1.0.		November 2013.	Approved by General Meeting of the Council on 10 December 2013.
2.0.	Gary Butler.	17 January 2014.	Updated to include revised European Union (EU) Advertising thresholds.
3.0.	Rosemary Colsell.	21 June 2016.	Updated and revised to include the provisions of the Procurement Reform (Scotland) Act 2014 and the Procurement Scotland Regulations 2016. Approved by General Meeting of the Council 5 July 2016.
4.0.	Rosemary Colsell.	11 October 2017.	Revision to reflect new requirements at Clause 37.3.
5.0.	Rosemary Colsell.	22 March 2018.	Revision to reflect new Thresholds.
6.0	Rosemary Colsell	November 2019	Updated to reflect new procedures
7.0	Rosemary Colsell	20 January 2020 ₁ .	Updated to reflect new EU Thresholds
8.0	Rosemary Colsell	6 July 2021 ₁ .	Updated to reflect EU Exit and new internal procedures
9.0	Rosemary Colsell	Draft 21 June 2022 and following approval 5 July 2022 .	Updated to reflect new guidance and new internal procedures

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1. Introduction

1.1. The purpose of Contract Standing Orders (CSOs) is to set clear rules for the procurement of Supplies, Services and Works for the Council. Following the rules should ensure that the Council is fair and accountable in its dealings with Contractors and in the award of Contracts. CSOs are intended to ensure that the Council obtains value for money for the Council taxpayer. Value for money is defined as the optimum combination of whole life cost and quality (or fitness for purpose) to meet the end users' requirements.

1.2. The CSOs are compiled in accordance with the Procurement Reform (Scotland) Act 2014, Public Contracts (Scotland) Regulations 2015, the Procurement (Scotland) Regulations 2016, the Concession Contracts (Scotland) Regulations 2016, the Utilities Contracts (Scotland) Regulations 2016 and the Public Contracts (Scotland) Amendment Regulations 2016.

1.3. The CSOs are to be read in conjunction with the Procurement Reform (Scotland) Act 2014 statutory guidance in recognition of the duty of Public Authorities to have regard to the guidance as detailed below.

- Procurement Reform (Scotland) Act 2014: statutory guidance, Guidance on procurement strategies and annual reports, the sustainable procurement duty, community benefit, tenders and award of contracts.
- Addressing Fair Work Practices, including the Real Living Wage, in Procurement: <https://www.gov.scot/publications/addressing-fair-work-practices-including-real-living-wage-procurement-best/>
- Procurement of Health and Social Care Services: <https://www.gov.scot/publications/guidance-procurement-care-support-services-2016-best-practice/>
- Scottish Procurement Policy Note (SPPN) 07/2016 Update to Guidance on the Procurement of Care and Support Services (Best Practice): <https://www.gov.scot/Topics/Government/Procurement/policy/SPPNSSPANS/policy-notes/SPPN2016/CareSupportServicesBestPractice>
- Scottish Procurement Policy Note (SPPN) 11/2020 Changes to Procurement legislation at the end of the EU Exit Transition Period <https://www.gov.scot/publications/changes-to-procurement-legislation-at-the-end-of-the-EU-Exit-transition-period-sppn-11-2020/>
- Taking Account of Climate and Circular Economy Considerations in Public Procurement (SPPN) 01/2021.
- Scottish Procurement Policy Note (SPPN) 03/2021 Implementation of Fair Work First in Scottish Public Procurement.
- Scottish Procurement Policy Note (SPPN) - 06/2021 Fair Work First Implementation - Scottish Public Procurement
- Scottish Procurement Policy Note (SPPN) 08/2021 - 08/2021 - Procurement thresholds and vat inclusion in estimated contract value

1.4. All Contracts that are awarded by the Council, regardless of value shall be subject to an obligation to seek best value and be able to demonstrate transparency, equal treatment, non-discrimination and proportionality.

1.5. CSOs are designed to protect the interests of the Council and protect the interests of officers involved in procurement. CSOs enable officers to act confidently for the Council in the pursuit of best value. It is the responsibility of the Chief Executive and Corporate Directors to ensure that officers within their jurisdiction or Service have a good understanding and where applicable a working knowledge of these CSOs.

1.6. Relevant UK and Scottish legislation overrides these CSOs only in so far as to ensure compliance with said legislative requirements.

1.7. The Corporate Director with Procurement as part of their remit may approve guidance notes on tendering and procurement matters for Contracts awarded by the Council. Guidance notes will be compiled by the Service Manager Procurement.

1.8. The Service Manager Procurement will publish a Corporate Procurement Manual to be read by officers in conjunction with the Contract Standing Orders and a control copy will be placed on the staff portal.

2. Definitions and Interpretation

2.1. Definition of terms is as follows:

Abnormally Low Tenders.	As defined within the Procurement (Scotland) Regulations 2015 and any subsequent Scottish Government Guidance when available.
Chief Officer.	The Chief Officer – Health and Social Care procuring the Supplies, Services or Works.
Contract.	An agreement between the Council and any Contractor made by formal agreement or by issue of acceptance or an official order for Supplies, Services or Works.
Contract Documents.	Documents to be used in the tendering procedure and where different those that are intended to form part of any Contract following a tendering procedure. The Contract Documents include, but are not restricted to, the Single Procurement Document (SPD), the invitation to tender, the instructions to tenderers, terms and conditions of contract, the specification and technical requirements, pricing schedule, form of tender, certificate of bona fide tendering and any Bills of Quantities and includes any such documents or their equivalents using e-procurement.

Contractor(s).	Includes any sole trader, partnership or company (limited or unlimited) or any duly incorporated trade, professional or commercial body.
Delegated Authority.	Officers who have been given formal written authority by their Corporate Director or Chief Officer to manage procurement exercises within a specified value range on behalf of the Council.
Dual Stage Procedure.	The below threshold procedure which is equivalent to the threshold Restricted Procedure.
Threshold.	The threshold for determining the application of the Regulations. In the case of the Procurement (Scotland) Regulations 2015 the threshold is £213,477 Indicative value excluding 20% VAT £177,897(Supplies and Services) and £ 5,336,937 Indicative value excluding 20% VAT £4,447,897 (Works). In the case of the Utilities Contracts (Scotland) Regulations 2016 the threshold is £426,955 indicative value excluding 20% VAT £355,795 for Supplies and Services and £5,336.937 indicative value excluding 20% VAT £4,447,897 for Works. The previous EU Threshold values which remain were reviewed and implemented in January 2022 as these are linked now to the World Trade Organisation and Government Procurement Agreement signatories. This review included the need to include VAT, where applicable, when calculating the estimated value of contracts under the procurement regulations from 1 st January 2022.
Over Threshold Regulated Procurement.	Goods, Services or Works contracts with a value over the procurement threshold.
European Single Procurement Document (ESPD).	The standard form document introduced by the EU Public Procurement Directive (Directive 2014/241/EU) which replaced the pre-qualification questionnaire, the particular form of which was approved by the Scottish Government. This form must continue to be used for procurements linked to the European Structural and Investment Funds (ESIF) programmes.
Corporate Director.	The Corporate Director procuring the Supplies, Services or Works.

Fair Work First	Fair Work First is the Scottish Government's flagship policy for driving high quality and fair work across the labour market in Scotland by applying fair work criteria to grants, other funding and contracts being awarded by and across the public sector, where it is relevant to do so.
Fair Work First Guidance	Outlines the Scottish Government's Fair Work First approach and exemplifies the Fair Work First criteria in practice. It should be used by those involved in awarding public sector grants, sponsorship and other funding, and contracts, and those seeking to access/accessing such funding and/or contracts.
Framework Agreement.	An overarching agreement with supplier(s) to establish terms governing individual contracts that may be awarded during the life of the agreement ('call-offs'), concluded in accordance with Section 34 of the Public Contracts (Scotland) Regulations 2015.
Government Procurement Agreement	The United Kingdom is a signatory to the World Trade Organisation's (WTO) Government Procurement Agreement (the GPA) and this remains as the UK is now a signatory in its own right following the end of the EU Transition Period.
Health and Social Care Services.	A public contract or framework agreement for social and other specific services listed in Schedule 3 of the Public Contracts (Scotland) Regulations 2015.
Health and Social Care Services Threshold.	£663,540 indicative value excluding 20% VAT £552,950.
Life-Cycle Costing.	All consecutive or interlinked stages, including research and development to be carried out, production, trading and its conditions, transport, use and maintenance, throughout the existence of the product or the works or the provision of the service, from raw material acquisition or generation of resources to disposal, clearance and end of service or utilisation.
Procurement.	The process leading to the award of a public contract or framework agreement or establishment of a dynamic purchasing system

	for the acquisition of works, supplies or services from an economic operator.
Procurement Plan.	A summary of the planned procurement providing sufficient information to ensure that all relevant Council Policies have been followed, including the governance, identified budget, Contract Standing Orders, the Financial Regulations and the Sustainable Procurement Policy requirements.
Public Contracts Scotland (PCS) portal.	The Scottish Government's official national advertising portal for public sector contract opportunities www.publiccontractsscotland.gov.uk .
Relevant Officer	The Officer who has been delegated by either the Chief Executive, the Corporate Directors or the Chief Officer to carry out this instruction as part of their duties.
Quick Quote.	An online quotation facility which allows the Council to obtain competitive quotes electronically for: <ul style="list-style-type: none"> • Low value requirements between £10,000 and £50,000; and • Unregulated Works Contracts (below the value of £2,000,000), depending on complexity of contract (as defined in Clause 17).
Quotation.	A formal offer to supply or purchase supplies or provide services where the estimated value of the contract does not exceed £50,000 or to execute works with a value of £2,000,000 for works.
Regulated Procurement.	As defined by the Procurement Reform (Scotland) Act 2014 a regulated procurement for Goods or Services Contracts with a value of over £50,000 and for Works Contracts over £2,000,000 and less than the relevant Thresholds.
Regulations.	The Public Contracts (Scotland) Regulations 2015, the Procurement Reform (Scotland) Act 2014, the Procurement (Scotland) Regulations 2016 and / or the Concession Contract (Scotland) Regulations 2016 as the context requires, but where the Council is acting as a Harbour Authority and chooses to do so, the Utilities Contracts (Scotland) Regulations 2016.

Single Procurement Document (SPD).	The standard form document which replaces the European Single Procurement Document (ESPD) introduced by the new WTO/GPA Public Procurement Directive (Directive 2014/241/WTO/GPA) which replaced the pre-qualification questionnaire. The SPD is the particular form of which has been approved by the Scottish Government.
Single Stage Procedure.	The below Threshold procedure which is equivalent to the Threshold Open Procedure.
Supplies.	Goods or the hire of goods and for any siting or installation of those goods.
Sustainable Procurement Impact Assessment (SPiA)	A Sustainable Procurement Impact Assessment (SPiA) will be carried out for all relevant goods, services and works contracts where there is potential to minimise the use of carbon-based energy and its associated emissions.
Tender.	A formal offer to supply or purchase supplies, execute works or provide services where the estimated value of the contract is £50,000 (excluding Value Added Tax (VAT)) or more.
Tender Evaluation Panel	At least two people should be established and consist of individuals with demonstratable technical ability to evaluate tenders
Tender Opening Board	As described in Clause 32.7
Unregulated Works Procurement.	A contract for Works with a value of between £50,000 and £2,000,000, being a procurement not covered by the Regulations and procured utilising the Council's database of pre-approved contractors.
Works.	Building construction, building maintenance or engineering works.

2.2. In interpreting these CSOs, any reference to any legislation, regulations or guidance shall be to that legislation, regulations or guidance as the same may be updated, amended, supplemented or replaced from time to time.

3. Compliance with Contract Standing Orders

3.1. Contracts awarded by the Council must comply with CSOs.

3.2. Officers are required to comply with these CSOs, the Scheme of Delegation to Officers, the Scheme of Administration and the Council's Financial Regulations. The Chief Executive, Corporate Directors and Chief Officer will have in place policies, practices, procedures and training which ensure compliance. Failure to comply with

the Scheme of Delegation to Officers, the CSOs and the Council's Financial Regulations may result in disciplinary action.

4. Conduct of Officers and Members

4.1. Members must abide by the Councillors' Code of Conduct published by the Standards Commission for Scotland available at: <http://www.standardscommissionscotland.org.uk/codes-of-conduct/councillors-code-of-conduct>.

4.2. Officers must comply with the Code of Conduct for Employees of Orkney Islands Council available on the Council portal.

5. Ethical Standards

5.1. In all dealings with Contractors, the Chief Executive, Corporate Directors, and all officers must preserve the highest standards of honesty, integrity, impartiality and objectivity. In particular, officers engaged in procurement matters must:

5.1.1. Be fair, efficient, firm and courteous;

5.1.2. Maintain the highest possible standard of integrity in all business relationships;

5.1.3. Acquire and maintain current technical knowledge;

5.1.4. Achieve appropriate professional standards in the management of contracts;

5.1.5. Foster appropriate standards of professional competence amongst those for whom they are responsible;

5.1.6. Comply with the law, guidance on professional practice and contractual obligations;

5.1.7. Declare any personal interest which may affect or be seen by others to affect impartiality;

5.1.8. Respect the confidentiality of information received in the course of duty and ensure that information given in the course of duty is honest and clear; and

5.1.9. Respond promptly, courteously and efficiently to suggestions or enquiries, including Freedom of Information (FOI) request obligations according to Council policies.

5.1.10. Not knowingly work with suppliers that trade in slavery, prostitution or illegal drugs, or who breach International Labour Organisation conventions.

5.1.11. Not offer, give or agree to give anything, to any person an inducement or reward for doing, refraining from doing, or for having done or refrained from doing, any act in relation to the obtaining or execution of the procurement agreement or for showing or refraining from showing favour or disfavour to any person in relation to said Agreement which may constitute an offence under the Bribery Act 2010.

5.1.12. Take all reasonable steps, in accordance with good industry practice, to prevent fraud by Council Staff and the Supplier (including its shareholders, members and directors) in connection with the procurement of supplies, services and shall in the first instance notify their Line Manager, Head of Service or Corporate Director immediately if they have reason to suspect that any fraud has occurred or is occurring or is likely to occur. Reporting in all cases should be in accordance with the Council's Corporate Anti-Fraud Policy and Whistle Blowing Policy.

6. Authority to Procure

6.1. No officer may manage a Procurement exercise unless authority has been delegated to them by the Chief Executive, Corporate Director or Chief Officer.

6.2. The diversity of the work involved in procurement necessitates that officers are competent in a wide variety of generic procurement skills in addition to the specific technical skills and knowledge required when procuring specific Supplies, Services and Works. Officers with delegated authority to invite and manage Procurement exercises will be required to undertake specific procurement training.

6.3. The Service Manager Procurement is responsible for the training of officers in procurement matters and will maintain a list of officers with Delegated Authority to manage a Procurement exercise.

7. Separation of Duties

7.1. The roles of the client / budget holder and the officer with delegated authority to manage a Procurement exercise must not be performed by the same officer. The Chief Executive and Corporate Directors will ensure separation of these key roles within the Procurement process.

8. Suspension, Variation and Revocation

8.1. These CSOs may be varied or revoked by the Council. Any variation to, or revocation of CSOs, will be effective on the first working day after the conclusion of the General Meeting of the Council at which it was approved.

8.2. CSOs or any part of them may be suspended by the Council in respect of a Contract on receiving a joint recommendation from the Chief Executive or Corporate Director, and the Head of Finance/Section 95 Officer, that there are special circumstances which justify such a suspension and that it is in the interests and within the powers of the Council to do so.

8.3. The Corporate Director with Procurement as part of their remit will be able to vary these CSOs in the following operational circumstances:

8.3.1. To reflect changes in job titles, reorganisations of Council Services and vacancies in posts;

8.3.2. To change references to any piece of legislation where the legislation is repealed and to insert references to new pieces of legislation where the new pieces of legislation largely re-enact the provisions of the repealed legislation; and

8.3.3. To change the financial values of the Threshold where referred to in these CSOs.

8.4. The Service Manager Procurement will be responsible for ensuring that an up to date control copy of CSOs is placed on the Council's staff intranet and that, for the purposes of transparency an additional copy is published on the Council's website.

9. Value of Contract

9.1. The financial values stated throughout these CSOs represent the total value of the Contract over its whole life and are not, for example, the estimated annual value of the Contract.

9.2. Where the Contract is for Supplies or Services, the value of the Contract shall include all options under the Contract. For example, if the Contract allows the Council to either purchase additional Supplies or Services, or to extend the Contract beyond its original term, the financial implications of these must be included in the value of the Contract, even if the likelihood of taking up these options is small.

9.3. It is not permitted to deliberately divide any procurement exercise into two or more Contracts if the intention in doing so is to avoid the application of the financial thresholds in these CSOs or the Regulations.

9.4. All financial values stated in these CSOs are exclusive of VAT unless otherwise stated,

9.5. Wherever VAT may be payable under a contract, an allowance for VAT shall be included in the calculation of the estimated value of the contract for the purposes of determining whether the contract equals or exceeds the new threshold values.

10. Financial Provision

10.1. Before inviting Tenders or Quotations or recommending the acceptance of Tenders, the Chief Executive and Corporate Directors will be required to be satisfied that all necessary Council approvals are in place and sufficient budgetary provision has been made or will be made to cover the contractual commitment by the Council.

11. Equalities and Prevention of Discrimination

11.1. Before entering into a Contract the Chief Executive and Corporate Directors will obtain from the Contractor an assurance, in writing, that to the best of the Contractor's knowledge the Contractor has complied with all statutory requirements under the Equality Act 2010.

11.2. The assurance referred to in CSO 11.1 may be obtained as part of the selection process as contained in the SPD which includes a requirement to comply with relevant Social Laws.

11.3. Contracts awarded by the Council will contain a condition obliging the Contractor to comply with all duties arising from the Equality Act 2010.

12. Fair Work First

12.1 Fair Work First award criteria must be considered for inclusion in award criteria for the procurement of supplies, services and works where it is appropriate to do so and in accordance with the Fair Work First Guidance as referred to in SPPN 03/2021 and SPPN 06/2021 at CSO 1.3.

12.2. Fair Work First asks businesses bidding for a public contract to commit to adopting the following:

- appropriate channels for effective voice, such as trade union recognition
- investment in workforce development
- no inappropriate use of zero hours contracts
- action to tackle the gender pay gap and create a more diverse and inclusive workplace
- providing fair pay for workers (for example, payment of the real Living Wage)
- offer flexible and family friendly working practices for all workers from day one of employment
- oppose the use of fire and rehire practices.

13. Form of Contract

13.1. Except in circumstances where the Chief Executive and Director and the Head of Legal and Governance agree otherwise, every Contract shall be:

13.1.1. In the name of the Council;

13.1.2. In writing and in an approved form, using either the Council's standard conditions of Contract or, where applicable, government contracts or other specialist or professional body's terms and conditions e.g. Scottish Building Contracts Committee (SBCC), Association of Consulting Engineers (ACE), New Engineering Contract (NEC);

13.1.3. Signed by either the Chief Executive, the Head of Finance/Section 95 Officer, the Head of Legal and Governance or other officer with written delegated authority to sign Contracts on behalf of the Council in accordance with the Scheme of Delegation to Officers for procurement matters; and

13.1.4. Subject to the laws of Scotland.

13.2. The Contract Documents in respect of all Contracts will be prepared by the Chief Executive or Corporate Directors. When it is appropriate to do so, the Chief Executive and Corporate Directors may make use of Contract Documents prepared by the Government Procurement Service, Scottish Procurement, Scotland Excel and other framework agreement providers where permitted by those bodies to do so. It is

the Chief Executive and Corporate Director's responsibility to ensure that the Contract Documents are suitable for the Contract.

13.3. All Procurement documents must clearly state that the FOI (Scotland) Act 2002 applies to Contracts awarded by the Council. This is to ensure that Contractors are aware that the Council may be required, as a matter of law, to release information to third parties.

14. Exemptions and Exceptions

14.1. Supplies, Services and Works shall be acquired by effective competition, including adequate publicity of the Contract, unless there are justifiable reasons to the contrary.

14.2. There shall be an exemption from these CSOs where:

14.2.1. The value of the Contract is less than £10,000 for Supplies and Services and Works;

14.2.2. It is a Contract of employment (Note: this exemption will not apply to Contracts for temporary staff or interim managers supplied by recruitment agencies, or an equivalent organisation);

14.2.3. The Contract is for care or housing support services or other forms of support or self-directed service as determined by the Self Directed Support legislation and relevant guidance, where the service user has the freedom to determine the identity of the service provider;

14.2.4. The Contract relates to the transfer, acquisition or disposal of an interest in heritable property including a license to occupy or use heritable property;

14.2.5. Tenders are invited on behalf of any consortium, or similar body, of which the Council is a member, in accordance with any such method adopted by such a body;

14.2.6. The Contract relates to the appointment of legal counsel to act on behalf of the Council;

14.2.7. The Council funds an external operator to provide Services on a non-contractual basis e.g. grant funded arrangements with the third sector. In such cases the principles of Following the Public Pound shall apply.

14.3. There shall be an exception from these CSOs where:

14.3.1. The Council is satisfied that there are special circumstances justifying an exception from these CSOs or any part of them;

14.3.2. In the opinion of the Chief Executive or Corporate Directors, action is urgently required to prevent danger to life, serious risk to health, or damage to property;

14.3.3. It is a Contract for the provision of health, special education and / or social care services, and where, in the opinion of the Chief Executive, Corporate Directors, Chief Officer or Chief Social Work Officer, it is considered that to undertake a

competitive tendering exercise would have an adverse effect on the quality and continuity of service for service users and their relatives;

14.3.4. Where the Contract is an extension to an existing Contract and is not a Regulated Procurement, an over Threshold Procurement or an Unregulated Works Procurement (in which case see CSO 17), and which has been identified by the Relevant Officer as necessary and being so urgent as not to permit the invitation to tenders;

14.3.5. In the opinion of the Chief Executive, Corporate Directors or Chief Officer it is essential that the Contract is entered into for the settlement of any claim or litigation raised by or against the Council;

14.3.6. The Contract is funded by money provided by the government or another public body (including funds from the National Lottery) and the award of that money to the Council is subject to such conditions that make it impractical for the Council to comply with these CSOs in the letting of the Contract.

14.4. Where exceptions are sought in respect of Contracts with a value of greater than £10,000 the Chief Executive and Corporate Directors will comply with the Non Competitive Action (NCA) procedure set out at Appendix 1.

14.5. The relevant Corporate Director will maintain a central register of exceptions.

15. Contracts below £10,000

15.1. Where the contract value is less than £10,000 for Supplies and Services and Works, the Chief Executive, Corporate Directors and Chief Officer will proceed in a manner which they consider to be the most expedient to the efficient management of their Service whilst ensuring that the Contract represents value for money to the Council.

15.2. The Chief Executive and Corporate Directors may dispense with the need to obtain competitive quotations and instead maintain a written record of price checking or benchmarking where the value of the Contract is less than £10,000 in the case of Supplies and Services and Works.

16. All Contracts for Supplies and Services and Works above £10,000 – Procurement Plan

16.1. Where a contract value is over £10,000 the relevant Officer will ensure that a Procurement Plan is completed by the service lead and that an Officer with Delegated Procurement Authority is identified to undertake the procurement.

16.2. the Procurement Plan will describe the procurement planned and provide sufficient information to ensure that all relevant Council Policies have been followed, including the governance, identified budget, Contract Standing Orders, the Financial Regulations and the Sustainable Procurement Policy requirements.

16.3. The Relevant Officer will ensure that the Procurement Plan is authorised by the relevant Managers prior to the procurement exercise commencing. The Procurement

Plan is to be submitted to the Service Manager Procurement in the first instance for authorisation who will forward to the relevant Head of Service and Corporate Director or Chief Officer for further approval.

17. Unregulated Procurements with a contract value between £10,000 and £50,000 for Supplies and Services and Works

17.1. Where the value of the Contract is between £10,000 and £50,000 for Supplies and Services and Works, the Chief Executive and Corporate Directors will invite a minimum of three written quotations from prospective Contractors with the experience and expertise to meet the requirement for Supplies, Services or Works. In circumstances where fewer than three quotations are obtained a written record shall be retained as to the reasons for this.

17.2. Technical and financial checks by means of the SPD (Scotland) shall not be necessary for Contracts below £50,000, instead a selection procedure relevant and proportionate to the subject matter and value of the contract shall be incorporated into the invitation to quote documentation.

17.3. Quotations may be invited and returned by either the Quick Quote system or by an open quotation contract advertisement placed on the PCS portal or, in very exceptional circumstances, by hard copy or email.

17.4. Route 1 of the Procurement Journey (or equivalent) (<https://www.procurementjourney.scot/node/20>) will be used when obtaining quotations where the Contract is for Supplies or Services and the Contract is between £10,000 and £50,000.

18. Regulated Procurements (with a contract value above £50,000 for Supplies and Services or £2,000,000 for Works, and below the Thresholds)

18.1. Route 2 of the Procurement Journey (or equivalent) and accompanying documentation as appropriate shall be used for all Regulated procurement exercises.

18.2. The SPD is to be used in all cases for Regulated Procurements.

18.3. The ESPD is still to be used where handling procurements linked to European Structural and Investment Funds (ESIF) programmes. EU law continues to apply to ESIF procurements which start after the end of the EU exit Transition Period. This means that public bodies should use the European Single Procurement Document for ESIF procurements instead of the new Single Procurement Document.

18.4. E-procurement must be used as the default position for all Regulated Procurements. Where e-procurement is being used, it shall be the responsibility of the Contractor to obtain the invitation to tender through the e-procurement system.

19. Unregulated Works Procurements (Works contracts with a value between £50,000 and £2,000,000)

19.1. Where the value of the Works Contract is between £50,000 and £2,000,000, the Chief Executive and Corporate Directors will advertise the contract in accordance with CSO 21 and invite a minimum of three tenders from pre-approved Contractors with the experience and expertise to meet the requirement for Works. In circumstances where fewer than three tenders are obtained a written record shall be retained as to the reasons for this.

19.2 The SPD is to be used in all cases for unregulated Works procurements with a contract value between £50,000 and £2,000,000, unless the Dynamic Purchasing System is utilised (see CSO Clause 32).

19.3. Unregulated procurements for works may be invited and returned by either Quick Quote system or by an Open or restricted procedure contract notice placed on the PCS portal or, in very exceptional circumstances, by hard copy or email.

19.4. The use of this procedure for unregulated procurements is permitted where the procurement is of a standard nature and is not complex as defined in clause 19.5 below.

19.5. Complex procurements are procurements which are not routinely undertaken by the Council and may have unusual technical, legal or financial requirements.

19.6. Complex procurements will be required to follow the requirements for Regulated Procurements CSO Clause(s) 18.1, 18.2, 18.3, 18.4.

20. Regulated Procurements (with a contract value at and above the Thresholds for Supplies and Services and Works)

20.1. Route 3 of the Procurement Journey (or equivalent) and accompanying documentation as appropriate shall be used for all over Threshold Regulated procurement exercises.

20.2. The SPD is to be used in all cases for over Threshold Regulated Procurements.

20.3. E-procurement must be used as the default position for all WTO/GPA Regulated Procurements. Where e-procurement is being used, it shall be the responsibility of the Contractor to obtain the invitation to tender through the e-procurement system.

20.4. All contract notices for over Threshold Regulated Procurements will be passed for approval and issued by the Service Manager Procurement.

21. Contracts for Health and Social Care Services

21.1. Where a Contract is for Health and Social Care services and is above the Health and Social Care Services Threshold, the procurement regime set out in Chapter 3 of the Public Contracts (Scotland) Regulations 2015 shall apply.

21.2. Where a Contract is for Health and Social Care Services with a value below the Health and Social Care Services Threshold, the Council may choose to award without seeking offers, however there is still a requirement to comply with the WTO/GPA principles of transparency, equal treatment, non-discrimination; proportionality and mutual recognition where relevant.

21.3. Subject to the terms of Clause(s) 21.1 and 21.2 above, where a Contract is for Health and Social Care Services has a value below £50,000, the Council may choose to award without seeking offers.

21.4. In instances as described above where there is award of a contract without competition, a non-competitive action form must be completed and authorised by the Chief Executive prior to contract award in accordance with CSOs Clause 14 and as set out in Appendix 1.

22. Publicity of Contract Opportunities

22.1. The Council is under a duty to ensure that for each Contract that it intends to award the Contract is given a degree of advertising which is sufficient to ensure open competition and to meet the requirements of the principles of equal treatment, non-discrimination and transparency. Contracts that are Regulated Procurements and those that exceed the Threshold must comply with the advertising requirements set out in the Regulations.

22.2. The following minimum advertising procedures will apply:

22.2.1. Contract Notice for Supplies and Services where the Contract exceeds £50,000 will be uploaded on the PCS portal and advertised in the local newspaper or appropriate additional means where there is a local market for a minimum duration of one week;

22.2.2. Contracts for Works where the Contract exceeds £50,000 will be advertised in the local newspaper for a minimum duration of one week;

22.2.3. In addition to the advertising requirements at CSO 22.2, where the value of a Contract for Works exceeds £2,000,000 the contract notice will be uploaded on the PCS portal;

22.2.4. Contract Notice for Supplies and Services and Works where the Contract exceeds the Thresholds will be uploaded to the new Find a Tender System via the PCS Portal.

22.3. The requirement to publish notices on Public Contracts Scotland (PCS), which comes from the Procurement Reform (Scotland) Act 2014, remains. Whilst public bodies are no longer be required to publish notices in the Official Journal of the

European Union (OJEU), these notices are now published on a new UK e-notification system called Find a Tender System (FTS) instead.

22.3.1. FTS has been developed to comply with international agreements such as the GPA, which requires relevant procurements in the UK to be advertised through a single point of access available free of charge. To meet this requirement to publish on FTS, public bodies should continue to use PCS.

22.4. In addition to the advertising requirements referred to in CSO 22.2, or where it is felt that insufficient interest may be generated, the Chief Executive, Corporate Directors and Chief Officer may decide to advertise the Contract opportunity in any other way.

22.5. In exceptional circumstances, for example where using market knowledge it is known that there is no capacity locally to meet the requirements of a Contract, the Chief Executive, Corporate Director or Chief Officer may dispense with the requirement to advertise in the local paper.

22.6. All Contract Notices published on the PCS portal will be subject to the prior approval of the Service Manager Procurement for over Threshold Regulated Procurements.

22.7. Contract notices advertising Contracts will include the selection and award criteria to be used to evaluate submissions for both the SPD selection stage and the award criteria stage of both Open and Restricted Procedure procurements.

22.8. Where a Contract is to be awarded following a restricted procedure or competitive procedure with negotiation, a call for competition may be made by means of a prior information notice, published in accordance with the Regulations.

23. Procedures

23.1. Where the estimated value of any Contract is likely to be equal to the value of a Regulated Procurement or exceed the Threshold, the Chief Executive and Corporate Directors or Chief Officer will be responsible for determining whether or not the Regulations apply and will refer the matter to the Service Manager Procurement who will provide guidance and assistance in determining the appropriate Contract award procedure.

23.2. Where it is established that the full procedural requirements of the Regulations apply, the Chief Executive and Corporate Directors, will ensure that the Contract is advertised, tendered, evaluated and awarded in accordance with the Regulations.

23.3. Where other competitive routes are available to Council for consideration such as the Dynamic Purchasing System, Competitive Dialogue, Negotiated Procedure without Prior Publication, Competitive Procedure with Negotiation, and Innovation Partnership, the Chief Executive and Corporate Directors or Chief Officer will refer the matter to the Service Manager Procurement and Head of Legal and Governance who will provide guidance and assistance in determining the appropriate Contract award procedure and the specific Regulation(s) that will apply.

23.4. The Relevant Officer will determine in consultation with the Service Manager Procurement where the use of lotting strategies is appropriate and would have the effect of ensuring that the Contract opportunity is accessible to small and medium-sized enterprises.

24. Commodity Strategy

24.1. The Relevant Officer in consultation with the Service Manager Procurement will ensure that an appropriate Commodity Strategy is prepared for each individual Regulated Procurement and over Threshold Regulated Procurement.

24.2. The Commodity Strategy must be prepared by officers with the appropriate Delegated Authority and be proportionate to risk, value and the strategic importance of the commodity to the Organisation.

24.3. The preparation of the Commodity Strategy will ensure that proportionate consideration is given to planning, Sustainable Procurement and Risk Management prior to commencement of the procurement. See more at: <https://www.procurementjourney.scot/route-2/route-2-develop-strategy>.

24.4. A Commodity Strategy is not required for mini-competitions carried out or work packages called off under Framework Agreements established by external agencies, by the Council; or for work packages placed under the Council's framework arrangements. This CSO will apply in instances where the justification to utilise these arrangements have been authorised by the Chief Executive, Corporate Directors and Chief Officer as appropriate.

25. Contract Award Criteria

25.1. For Regulated Procurements and over Threshold Regulated procurements award criteria must in all cases be advertised and awarded on the basis of the most economically advantageous tender (MEAT), it is not permissible to award on the basis of cost only.

25.2. For Procurements over the value of £10,000 for Supplies and Services, and for Works over the value of £50,000, Contracts shall be awarded on the basis of the Tender which is: the MEAT using both quality and cost award criteria unless there are exceptional reasons that are proportionate and related to the subject matter of the contract and always in the context overall of best value.

25.3. Contracts may in exceptional circumstances be awarded on the basis of a fixed price or cost where economic operators may compete on quality criteria only.

25.4. For Procurement of Works under the value £50,000 may in exceptional circumstances be awarded on the basis of cost or price and always in the context of best value. Prior to utilising this CSO, a risk assessment shall be undertaken which evidences overall best value and is recorded on the contract award recommendation report as referred to in CSO 40.

25.5. When developing the Contract Documents the Chief Executive and Corporate Directors will include award criteria that relate directly to, and is proportionate with, the subject matter of the Contract.

25.6. The award criteria will be clearly defined in the Contract Documents and in the contract notice so that Contractors have a common understanding and will, depending on the subject matter of the Contract, include:

25.6.1. Quality / technical merit;

25.6.2. Qualification and experience of staff assigned to performing the contract, where the quality of the staff assigned can have a significant impact on the level of performance of the contract;

25.6.3. Design, functional characteristics and aesthetics;

25.6.4. Sustainability and community benefit / social issues where appropriate;

25.6.5. Innovation;

25.6.6. Maintenance, including on-going technical support and after sales support;

25.6.7. Delivery or period of completion;

25.6.8. Price;

25.6.9. Life Cycle Costing which shall be objectively verifiable, non-discriminatory and indicated in the procurement documentation.

25.7. The Chief Executive, Corporate Directors and Chief Officer will decide on an overall ratio or split between criteria and allocate weightings and sub-criteria as appropriate.

26. Contract Payments

26.1. Proposed payment arrangements under a Contract must be discussed and agreed by the Head of Finance/Section 95 Officer in advance of any Contract being entered into. However, the Head of Finance/Section 95 Officer may issue guidance on approved payment arrangements.

27. Restricted or Dual Stage Procedure

27.1. The Chief Executive or Corporate Directors may approve the use of a Restricted or Dual Stage Procedure which, subject to CSO 33 electronic tendering, will be advertised and conducted in accordance with CSOs 22 and 27.

27.2. The contract notice will contain sufficient information to enable potential tenderers to determine whether they are interested in bidding for the Contract. The information contained within the contract notice will include the title and a short description of the proposed Contract, the duration, estimated commencement date, the estimated value and the selection criteria used. The contract notice shall also

indicate whether e-procurement is to be used and a link to <https://www.publiccontractsscotland.gov.uk/>.

27.3. The contract notice will specify a date and time by which requests to be selected to tender must be received. For the selection stage, this must be no sooner than 30 days from the date the contract notice is published unless reductions in timescales are available. For the tender stage, this must be no sooner than 30 days from the invitation to tender is issued. Where the submission of tenders electronically is permitted, the minimum time limit for receipt of tenders can be reduced to 25 days. Where the Contract exceeds the Threshold the timescales referred to in the Regulations will apply.

27.4. The Chief Executive, Corporate Director or Chief Officer will issue an SPD to all Contractors responding to the contract notice via the PCS portal;

27.5. The Relevant Officer Relevant Officer will ensure that the SPD Supporting Statements that are issued to all Contractors responding to the contract notice are tailored to, and are relevant and proportionate to, the subject matter of the proposed Contract.

27.6. No Contractor will be invited to submit a Tender unless they have successfully complied with the technical and financial checks in CSO 34 and have met the selection criteria to be invited to tender set out in the SPD.

27.7. The Relevant Officer will select a sufficient number of Contractors to be invited to tender. To ensure genuine competition, the number of Contractors selected to be invited to tender shall not be less than five, unless agreed by the Chief Executive, Corporate Directors or Chief Officer. In circumstances where fewer than five Contractors submit an SPD, all of the Contractors that have met the selection criteria shall be invited to tender.

27.8. The Chief Executive, Corporate Director or Chief Officer will send invitations to tender, in writing, simultaneously to each Contractor selected to tender and the invitation to tender will be accompanied by the Contract Documents. The invitation to tender shall state the requirements in CSOs 35 and 36.

27.9. As a minimum, the invitation to tender will include the following:

27.9.1. Instructions to tenderers;

27.9.2. Final date and time for the receipt of tenders by the Council;

27.9.3. Where e-procurement is not being used the address to which tenders must be sent;

27.9.4. Terms and conditions of Contract;

27.9.5. The specification which clearly describes what is required;

27.9.6. The award criteria to be used in the evaluation of tenders;

27.9.7. Tender response requirements;

27.9.8. Form of tender;

27.9.9. Certificate of bona fide tendering;

27.9.10. Compliance Statement as appropriate.

28. Open or Single Stage Procedure

28.1. The Relevant Officer may approve the use of an Open or Single Stage Procedure which, subject to CSO 32 electronic tendering, will be conducted and advertised in accordance with CSOs 22 and 28.

28.2. The contract notice will contain sufficient information to enable any potential tenderer to determine whether they are interested in bidding for the Contract. The information contained within the contract notice will include the title and a short description of the proposed Contract, the duration, estimated commencement date, the estimated value, the selection criteria used and community benefits clauses where they are being used. The contract notice shall also indicate if e-procurement is being used and provide a link to <https://www.publiccontractsscotland.gov.uk/>.

28.3. The contract notice will specify a date and time by which applications for invitations to tender must be made. The date and time specified will be no sooner than 35 days from the date the contract notice is published. Where the submission of tenders electronically is permitted, the minimum time limit for receipt of tenders can be reduced to 30 days. Where the Contract exceeds the Threshold the timescales referred to in the Regulations will apply.

29. Use of Framework Agreements provided by External Agencies

29.1. The Chief Executive, the Corporate Directors and Chief Officer will consider the use of Framework Agreements established by other bodies as part of the route to procurement decision.

29.2. Where a market outwith the framework suppliers is established and where the contract value is below that of a Regulated Procurement or an over Threshold Regulated Procurement, the Chief Executive, Corporate Directors and Chief Officer will determine if the Contract should be advertised directly to the known suppliers in addition to the call off contract opportunity sourced through a Framework Agreement.

29.3. Where a Framework Agreement is provided by a Framework Provider other than the Council, a check should be undertaken by the Service Manager Procurement in consultation with the Head of Legal and Governance to determine the Council's eligibility to use that Framework Agreement prior to its use.

29.4. Where it has been clearly identified that the Council is eligible to utilise the Framework Agreement, the procedures for the use of that Framework Agreement must be strictly complied with in all instances.

29.5. The duration of the individual contracts based on a Framework Agreement do not need to coincide with the duration of that Framework Agreement, but might as appropriate be shorter or longer.

29.6. A contract award notice will be published on conclusion of a call-off from a Framework Agreement. A contract award letter will also be issued to the provider, and the Contract will be entered in the Contracts Register.

30. Concluding a Framework Agreement

30.1. The Council may establish a Framework Agreement with either one or a minimum of three economic operators, where there are three economic operators to satisfy the selection criteria.

30.2. The Council must advertise the Contract in accordance with these CSOs, depending on the value of the Contract.

30.3. The period of such arrangements shall not exceed four years without specific justification which must be published when the requirement is advertised.

30.4. Where the Council concludes a framework agreement with more than one economic operator, a specific contract may be awarded:

30.4.1. By direct award in accordance with the terms laid down in the framework agreement without re-opening competition; or

30.4.2. Where the terms of the Framework Agreement permit, by carrying out a mini competition prior to award.

30.5. Where a contract is for the supply of goods or materials or the provision of services or works by means of a call off contract within a framework agreement, and where that framework agreement allows for direct award of call-off contracts without further competition, formal tendering shall be carried out only once prior to the commencement of such arrangement.

30.6. Once awarded, a framework agreement shall remain closed to the admission of new contractors / suppliers / service providers for the lifetime of the Framework Agreement.

30.7. The Council must not use a framework agreement improperly or in such a way as to prevent, restrict or distort competition.

31. Extensions to Existing Contracts

31.1. Subject to CSOs 31.2 to 31.5, where the Relevant Officer considers that an existing Contract should be extended and the option to extend is given to the Council in terms of the Contract, the Chief Executive or Corporate Directors may authorise the take-up of that option.

31.2. Where the Contract does not make provision for the extension of the Contract, the Relevant Officer shall not extend the Contract, unless the use of the procedure in CSO 31.3 has been followed.

31.3. Contracts awarded as Regulated Procurements and over Threshold Regulated Procurements may only be extended where the procedure in Section 72 of the Public Contracts (Scotland) Act 2015 is followed.

31.4. For the purposes of CSO 31.1 an extension of a Contract includes the option to increase the number of Supplies, Services or amount of Works as well as the option to lengthen the duration of the Contract.

31.5. Where the Contract does not make provision for the extension of the Contract and the initial Contract was below the Threshold, the total value of the Contract, including the value of the extension will not exceed the Threshold.

31.6. Where the Contract has been established for a low value supply, service or works below £10,000 or a Contract established following approval of a non-competitive action and are not Regulated procurements, subsequent variations to that Contract should not exceed 50% of the initial value of the Contract.

32. Dynamic Purchasing System

32.1. Establishment of a Dynamic Purchasing System (DPS) should be considered in instances where goods, services or works are commonly used by the organisation and which are readily available on the market.

32.2. The Relevant Officer shall ensure that the DPS is set up and run in accordance with the information available on the [Procurement Journey website at Dynamic Purchasing Systems](#).

32.3. The Relevant Officer shall ensure that the DPS is open at all times during its operation for new suppliers to join.

32.4. The Relevant Officer may keep a list of Contractors who have been appointed to a Dynamic Purchasing System managed by the Authority and who may be invited to tender for Contracts for Supplies and Services up to maximum value of £50,000 and for Works up to £2,000,000.

32.5. The selection of tenderers from the Contractors appointed to the Dynamic Purchasing System will be the responsibility of the Chief Executive or Corporate Directors.

32.6. The Dynamic Purchasing System will contain the names of the Contractors that wish to be included on the list and whose inclusion on the list has been approved by the Relevant Officer. The Relevant Officer will not include a Contractor on the list unless a satisfactory review has been carried out to establish the technical capability of the Contractor and an assessment of the financial standing carried out by the Head of Finance/Section 95 Officer.

32.7. The Relevant Officer will review the Contractors appointed to the Dynamic Purchasing System at least once every five years and undertake an assessment of insurance and financial standing on an annual basis.

32.8. The advertisement inviting applications to be appointed to the Dynamic Purchasing System will indicate the categories of Supplies, Services and Works to be included in the Dynamic Purchasing System and will be advertised in accordance with CSO 21.

32.9. The Relevant Officer will maintain records detailing the following:

32.9.1. The rejection or exclusion of Contractors from the Dynamic Purchasing System and the reasons for such exclusion or rejection; and

32.9.2. Arrangements to monitor the financial status of Contractors included on the approved list.

32.10. In the event that a Contractor is removed from the Dynamic Purchasing System or has an application to be added to the Dynamic Purchasing System refused, the Contractor shall be advised of the decision forthwith and the Relevant Officer shall keep a record listing the name and address of the Contractor and explaining the reasons why that Contractor has been removed from the Dynamic Purchasing System or why the application was refused.

32.11. The Relevant Officer will ensure that no Contractor has been excluded from, or included on the Dynamic Purchasing System by reasons of consideration of non-commercial matters within the meaning of Section 17 of the Local Government Act 1988 or any statutory modification or re-enactment thereof.

32.12. The Relevant Officer may suspend a Contractor from a Dynamic Purchasing System in circumstances where the Relevant Officer have serious concerns regarding the Contractor's ability to provide the Supplies, Services or Works in relation to which the Contractor is appointed to the Dynamic Purchasing System. The suspension will allow the Relevant Officer to carry out investigations regarding the Contractor's fitness to remain appointed to the Dynamic Purchasing System. The suspension shall be for a period not exceeding six months or until the end of the investigation, whichever is sooner, at which point the Relevant Officer must either reinstate the Contractor to the Dynamic Purchasing System or remove the Contractor from the Dynamic Purchasing System and CSO 31.9 will apply.

32.13. The Service Manager Procurement is to be consulted prior to consideration of the set up of a new Dynamic Purchasing System.

32.14. Notices for contracts awarded under a Dynamic Purchasing System, where the System was put in place prior to 31 December 2020, will require to be published on OJEU. The PCS advertising portal will ensure that this happens.

33. Electronic Tendering

33.1. Unless the Relevant Officer has agreed otherwise, tendering exercises shall be conducted by electronic means, provided that:

33.1.1. Electronic tendering is to take place using a system which has been approved by the Corporate Director with Procurement as part of their remit; and

33.1.2. To use electronic tendering would not significantly restrict or distort competition.

33.2. Where electronic tendering is in use the contract notice will be published in accordance with CSO 22 and will provide information as to the internet address which offers unrestricted and full access by electronic means to the Contract Documents.

33.3. This CSO 33.3 shall replace CSOs 34, 35 and 36 in their entirety and where electronic tendering is in use the Relevant Officer will ensure that:

33.3.1. No Tender submitted by electronic means will be considered unless it is received in the format requested by the Council and at the electronic address specified by the Council before the deadline for the receipt of tenders;

33.3.2. Each tender is kept unopened in a single secure electronic mailbox that cannot be opened before the deadline for the receipt of tenders; and

33.3.3. For each tendering exercise the electronic tendering system shall, and if required for audit purposes, produce a record to show the time and date of the receipt of tenders.

33.4. Managers with Delegated Procurement Authority to a Level 4 in consultation with the Service Manager Procurement may extend the deadline for the submission of tenders by notifying all tenderers of the extension in the following circumstances:

33.4.1. Before Tenders are received by the Council;

33.4.2. Following the receipt of Tenders but before the Council has opened the tenders due to the functionality of the e-procurement system, and

33.4.3. Independent evidence has been obtained by the Council that the electronic tender advertising portal used was not operational immediately prior to and during the submission of tender deadline due to technical reasons.

33.5. Where an extension of the deadline for the submission of Tenders has been granted in accordance with CSO 33.4, tenderers that have submitted Tenders may be given the opportunity to re-submit their Tenders. Where tenderers are permitted to re-submit Tenders, the same opportunity will be extended to all tenderers.

33.6. Tenders with a value of over £50,000 that have been submitted by electronic means in accordance with this CSO 33 will be opened by the appropriately qualified Service Manager Procurement or equivalent Service Manager in the Capital Projects or Engineering teams all with Delegated Procurement Authority (DPA) and two officers one of whom must be on a salary grade of G9 or above.

33.7. When recording Tenders that have been submitted by electronic means, the Tender Opening Board must check the following:

33.7.1. That the Form of Tender has been signed and dated by the tenderer;

33.7.2. That the Certificate of Bona Fide Tendering has been signed and dated by the tenderer;

33.7.3. That the Price schedule has been completed;

33.8. If a Tender is incomplete, or does not conform to the Contract Documents, the Relevant Officer may decide to disqualify the Tender. If the Tender is disqualified the Relevant Officer must inform the tenderer at the earliest opportunity that the Tender has been disqualified and the reasons for disqualification.

33.9. Formal Tender opening procedures are not required for receipt of tenders for selection stage of the Restricted Procedure, establishment of a Dynamic Purchasing System or for the establishment of a Framework Agreement where no pricing is fixed at the initial stage.

33.10. For the avoidance of doubt, for regulated procurement, formal Tender opening procedures are required for all Open Procedure Tender submissions, and for subsequent call offs or mini-competitions from a Framework Agreement or works packages awarded via the Dynamic Purchasing System in accordance with CSOs 33.6 and 33.7 above.

34. Technical and Financial Checks

34.1. No Contractor may be awarded a Contract unless, following a review of the proposed Contractor, the Relevant Officer are satisfied as to:

34.1.1. The technical capability of the proposed Contractor; and

34.1.2. The financial standing of the proposed Contractor.

34.2. The assessment of the financial standing of proposed Contractors will be undertaken by the Head of Finance/Section 95 Officer.

34.3. It shall not be necessary to review the financial standing of a Contractor where the estimated value of the Contract is £50,000 or below.

34.4. It shall not be necessary to review the financial standing of a Contractor where a Contract is awarded either following a further competition under a Framework Agreement or a Dynamic Purchasing System. Further review of the financial standing of a contractor will not be necessary where a periodic financial review is undertaken as a condition of the contractor's appointment to the Framework Agreement or Dynamic Purchasing System.

34.5. The Relevant Officer will keep a record showing the results of each check of technical capacity and financial standing of Contractors.

34.6. Where the budget has increased following evaluation of the tenders there will be a requirement for a further review of the financial standing of the contractor by the Head of Finance/Section 95 Officer in accordance with 34.2 above.

35. Receipt and Custody

35.1. For hard copy Tenders the envelope containing the tender will be addressed to the Chief Executive as specified in the Contract Documents in whose custody it shall remain until the time arranged for its opening.

35.2. CSO 35.1 will not apply where e-procurement is used. Where e-procurement is in use CSO 33 will be complied with.

36. Late Tenders

36.1. Tenders received after the closing date and time specified in the Contract Documents will not be considered. Late Tenders will be returned to the Tenderer with a covering letter explaining why the Tender is not being considered. Late Tenders may be opened to ascertain the name of the tenderer but no details of the tender shall be disclosed.

37. Opening of Hard Copy Tenders

37.1. Tenders must be opened, simultaneously, in the presence of an Elected Member and two officers, one of whom must be on a salary grade of G9 or above.

37.2. When opening the Tenders, the Tender Opening Board comprising the Elected Member and two officers in accordance with CSO 37.1. must check the following:

37.2.1. That the Form of Tender has been signed and dated by the tenderer;

37.2.2. That the Certificate of Bona Fide Tendering has been signed and dated by the tenderer;

37.2.3. That the Price schedule has been completed;

37.3. If a Tender is incomplete, or does not conform to the Contract Documents, the Relevant Officer may decide to disqualify the Tender. If the Tender is disqualified the Chief Executive or Corporate Directors must inform the tenderer at the earliest opportunity that the Tender has been disqualified and the reasons for disqualification.

37.4. Electronic tenders received via an electronic post box will be opened and recorded in accordance with CSOs 33.6 to 33.8.

38. Tender Evaluation

38.1. All Contracts will be awarded in accordance with the published award criteria and no others.

38.2. Tenders will be evaluated by a Tender Evaluation Panel which consists of at least two officers with demonstrable technical ability to evaluate tenders.

38.3. Officers are required to complete a conflict of interest form for each individual tender evaluation prior to consideration and acceptance as a member of the Tender Evaluation Panel.

38.4. As a matter of good practice no member of the Tender Evaluation Panel shall assess both the quality and price aspects of a Tender.

38.5. In instances where evaluation of price requires expert analysis additional advice to be sought from the service area.

38.6. Where an Abnormally Low Tender is identified, the Service Manager Procurement and Legal Services will be consulted; prior to any decision made as to the treatment of the Abnormally Low Tender submission.

39. Checking of Tenders and Post Tender Negotiations

39.1. All Tenders shall be subject to checking by the Relevant Officer who will prepare a written report in respect of all Tenders received in a form that complies with CSO 39 and that contains a specific recommendation as to the acceptance of the successful Tender or Tenders and the reasons for the award recommendation.

39.2. Between the last date and time for the receipt of Tenders and the date on which a decision is taken as to which, if any, Tender is to be accepted, the Relevant Officer may choose to enter into post tender negotiations. Post tender negotiations will only be undertaken in circumstances where the Relevant Officer have identified the tenderer who has submitted either the lowest price or most economically advantageous tender, and where the Relevant Officer is satisfied that there is scope for improvement in the Tender received and that such negotiations will be in the best interests of securing better value for money or improved terms to the Council. Post tender negotiations may only be used where that Tenderer is clearly identified. Post tender negotiation shall not be used to put other tenderers at a disadvantage or distort competition.

39.3. Where it is considered possible that post tender negotiations might apply, a clear indication will be given to prospective Contractors in the contract documents that post tender negotiation might be considered.

39.4. Between the last date and time for the receipt of Tenders and the date on which a decision is taken as to which, if any, Tender is to be accepted, the Relevant Officer may contact a tenderer in respect of any Contract to validate or to clarify the terms of the Tender.

39.5. Notwithstanding the other terms of this CSO 39, where examination of the Tenders reveals obvious errors and discrepancies which would affect the tender figures, errors will be dealt with as follows:

39.5.1. Any obvious arithmetical errors will be rectified by the Relevant Officer checking the tenders and the amount of tender shall be held to be correct so rectified and the tenderer informed of the corrected amount;

39.5.2. Where there is an obvious and genuine error in rates occurring, the tenderer will be given the opportunity of either confirming that he / she agrees with their tender being considered with the error remaining or withdrawing their tender. This procedure must be undertaken in writing. In the event that the tenderer decides to withdraw his / her tender, it will not be considered for acceptance. The tenderer must not be given the opportunity to submit an amended tender;

39.5.3. Tenders which include Bills of Quantities must be checked for arithmetical accuracy, and where inaccuracies are found, the tenderer must be given the opportunity to correct them in accordance with any applicable Code of Practice e.g. ACE, NEC, Institution of Civil Engineers (ICE) or Joint Contracts Tribunal (JCT).

39.6. A written record will be kept by the Relevant Officer where post tender negotiation has been used. The written record will include the justification for authorising post tender negotiations, the nature of the negotiations and the outcome of the negotiations.

40. Content of Award Recommendation Reports

40.1. For all Contracts established through a competitive procedure, a Contract award recommendation report will be prepared for consideration and approval by the Chief Executive, the Corporate Director or Chief Officer of the relevant service area detailing the following information:

40.1.1. The nature of the requirements of the Contract and date that the Procurement Plan was completed and authorised;

40.1.2. The tendering procedures adopted;

40.1.3. A comparative digest of offers received;

40.1.4. For unregulated procurements for Supplies and Services and Works, the reason, where applicable, for receiving less than three quotations:

40.1.5 For procurement of works with a value of under £50,000, where the award criteria is based solely on cost/price, a summary of the risk assessment undertaken and the outcome of this;

40.1.6. Identification of Abnormally Low Tenders where applicable and actions taken;

40.1.7. A statement to confirm that CSOs have been complied with;

40.1.8. A statement to confirm that a Sustainable Procurement Impact Assessment has been carried out where this is applicable;

40.1.9. Confirmation that the Contract is within budget and details of budget ledger code and where applicable, capital approval;

40.1.10. Details of any clarifications carried out and where post tender negotiation has been used a written record of the justification for its use, and the nature and outcome of the negotiations;

40.1.11. Benefits and savings available; and

40.1.12. A recommendation on the award of the Contract or Contracts.

41. Acceptance

41.1. Contracts will be signed by the Chief Executive, the Head of Finance/Section 95 Officer or the Head of Legal and Governance or other officer with delegated authority to sign Contracts on behalf of the Council in accordance with CSO 13.1.

41.2. In relation to all Contracts, the Chief Executive and Corporate Directors will keep a written record showing the assessment of each Tender against the published award criteria. The written record will demonstrate why the successful Tender was chosen and a statement to confirm that the Council's CSOs have been complied with.

41.3. All Tenderers will be informed in writing of the success or otherwise of their Tender as soon as reasonably practicable after the approval of the Contract award recommendation report prepared in accordance with CSO 39.

41.4. Where the Contract exceeds the Threshold and the full procedural requirements of the Regulations apply, no Tender will be accepted until the mandatory standstill period has expired and the Chief Executive and Corporate Directors are satisfied that no valid challenge has been received in relation to the Contract award decision.

41.5. The mandatory standstill period is a period of at least 10 calendar days between the date of dispatch of the letters issued (by email) and the date when it is proposed to enter into the Contract.

41.6 Where a challenge is made to the Contract award decision before the Contract is made, the Chief Executive or Corporate Directors will refer the matter to the Head of Legal and Governance for consideration.

42. Contracts Register

42.1. The Service Manager Procurement will maintain a central register of all Contracts and ensure that an up to date web-based contracts register for contracts with value of £50,000 or more are available via the <https://www.publiccontractsscotland.gov.uk> portal. To meet the Council's statutory requirements of transparency the live Contracts Register is publicly available via the PCS Portal.

42.2. The Contract information that shall be entered into the register is as follows:

42.2.1. The date of the award of contract;

42.2.2. The name and address of the Contractor;

42.2.3. A description of the purpose of the Contract;

42.2.4. The duration of the Contract;

42.2.5. The estimated value of the Contract including any extensions available;

42.2.6. The start date;

42.2.7. The end date for the contract, or the circumstances in which the contract will end;

42.2.8. The duration of the potential extension periods to the Contract; and

42.2.9. Any other information relating to the Contract which the Chief Executive considers to be material.

42.3. The Council shall maintain a single, centrally managed internal contracts register for the purposes of business planning which shall be managed by the Council's Procurement Team.

42.4. The Chief Executive, Corporate Directors and Chief Officer shall provide a plan to the Service Manager Procurement no later than 1 April each year showing their plans for contracting activity in the following two calendar years, in order to allow for the publication of the Council's Annual Procurement Strategy and Plan by 31 December of each year.

42.5. For the purpose of maintaining a register in accordance with CSO 42, the Relevant Officer will send a copy of all Contract award letters to the Service Manager Procurement.

43. Contract Award Notice

43.1. For the purpose of transparency, where the Contract has been advertised in accordance with CSO 21.2, the Relevant Officer will publish a Contract award notice on the PCS portal.

43.2. A contract award notice must be published on the PCS portal for all over Threshold Regulated Procurements, Regulated Procurements, for all Health and Social Care Contracts including direct awards, all Framework Agreement call-offs and purchases under a Dynamic Purchasing System or Negotiated Procedure where appropriate.

43.3. Where the Contract exceeds the Threshold and is subject to the Regulations a contract award notice must be published no later than 30 days after the award of the Contract.

43.4. For Regulated procurements and for over Threshold Regulated Procurements which are equal to or greater than £4,000,000 the contract must include the following:

43.4.1. A summary of the community benefit requirement that will be included in the contract, or

43.4.2. Where the public body does not intend to include any such requirements, a statement of its reasons for not including any requirements.

43.4.3. Where community benefits are included in a Regulated Procurement and / or an over Threshold Regulated Procurement the Council must include in the award notice a statement of the benefits it considers will be derived from those requirements.

44. Specifications

44.1. Where there is a recognised British, or International Standard applicable to any Contract which is current at the date of Tender, the Contract Documents shall require that the Supplies and Services shall meet the requirement of that standard.

44.2. The Relevant Officer shall avoid reference within specifications which has the effect of favouring or eliminating any particular Contractors by specifying a particular material or a specific make. In exceptional circumstances such references may be justified e.g. where the subject matter of the proposed Contract makes the use of such references as indispensable, in circumstances where the use of such references becomes indispensable, it will be accompanied by the words 'or equivalent'.

45. Assignment, Sub-Contracting, Termination and Variation

45.1. In every Contract there shall be included a provision whereby the Contractor shall be prohibited from transferring or assigning to any persons without the prior consent of the Council.

45.2. The sub-contracting of any part of a Contract except to the extent permitted in writing by the Relevant Officer shall be prohibited.

45.3. The Relevant Officer may terminate any Contract or part of a Contract or to agree to vary or amend the terms of any Council Contract but only following consultation with the Head of Finance/Section 95 Officer and the Head of Legal and Governance being satisfied that it is reasonable and in the best interests of the Council to exercise that power.

46. Liquidated and Ascertained Damages

46.1. Where the value of a Contract exceeds £100,000 or for complex procurements assessed on a case by case basis, the Chief Executive and Corporate Directors will consider whether it is appropriate for the Contract to include a provision for liquidated and ascertained damages. The amount to be specified in the Contract will be determined by the Relevant Officer in consultation with the Head of Finance/Section 95 Officer. The assessment of liquidated and ascertained damages will be a pre-determined and genuine estimate of loss to the Council.

47. Performance Bonds

47.1. Where the contract value exceeds £1,000,000 the Relevant Officer will consider whether it is appropriate to provide for performance bonds. The amount for each performance bond will be approved by the Head of Finance/Section 95 Officer.

The bond will be in a form that is acceptable to the Head of Finance/Section 95 Officer and the Head of Legal and Governance.

48. Insurance

48.1. The Relevant Officer will ensure that appropriate risk management measures are in place to protect the Council, and that Contractors hold adequate insurance for the period of the Contract. The level of insurance cover held by Contractors will be considered on a case by case basis and will be commensurate with the scale, complexity and associated risks of the Contract.

48.2. The Chief Executive, Corporate Directors, or Chief Officer will consult with the Head of Finance/Section 95 Officer where there is any doubt regarding the level of insurance cover that is required to be held by Contractors.

49. Prevention of Collusion and Corrupt or Illegal Practices

49.1. In every written Contract a clause shall be inserted to secure that the Council shall be entitled to cancel the Contract and to recover from the Contractor the amount of any loss resulting from such cancellation if the Contractor or the Contractor's representative (whether with or without the knowledge of the Contractor), shall have practiced collusion in tendering for the Contract or shall have employed any corrupt or illegal practices either in the obtaining or performance of the Contract.

50. Sustainable Procurement

50.1. Before undertaking a regulated procurement exercise the Relevant Officer shall take into account the social, economic and environmental impacts of the proposed Contract and whether the Contract will contribute to the achievement of sustainable development in accordance with the Sustainable Procurement Duty and the Council's Sustainable Procurement Policy <https://www.orkney.gov.uk/Service-Directory/P/sustainable-procurement.htm>.

50.2. For any procurement equal to or greater than £4,000,000, the Council must consider whether to impose community benefit requirements as part of the procurement.

50.3. The Relevant Officer will consider under CSO 50.1, only factors that are relevant and proportionate to the proposed Contract.

50.4. The Relevant Officer will ensure that a Sustainable Procurement Impact Assessment (SPiA) is carried for all procurement exercises for all relevant goods, services and works contracts where there is potential to minimise the use of carbon-based energy and its associated emissions.

51. Consultants

51.1. The appointment of consultants is subject to these CSOs and the Council's Financial Regulations. Due to their specialist and fixed term nature consultancy

appointments are closely scrutinised. Therefore, prior to the commencement of a procurement exercise, the Relevant Officer shall obtain specific Committee approval to appoint a consultant unless this applies to construction or engineering projects.

51.2. The Committee report which seeks approval for the appointment of a consultant will include:

51.2.1. A summary of the requirements, including the expected benefits and when they are likely to be delivered;

51.2.2. Details of any alternatives to consultancy e.g. in-house expertise;

51.2.3. The estimated start and end date of the proposed Contract;

51.2.4. The maximum estimated value of the Contract over its lifetime.

51.3. The Relevant Officer will ensure that effective contract management arrangements are established to ensure the delivery of cost effective consultancy services which meet the Contract, i.e. the work required is completed on time, within budget and to specification.

51.4. Where it is appropriate and possible to do so, the Relevant Officer shall procure that ownership of Intellectual Property Rights in reports and other documents generated by consultants shall be assigned to the Council on such terms as the Council may reasonably require.

52. Annual Procurement Strategy

52.1. The Chief Executive or Corporate Directors and Chief Officer will ensure a Procurement Strategy is published to set out how it intends to ensure that its procurement activity delivers value for money and contributes to the achievement of the authority's broader aims and objectives in line with Scotland's National Outcomes.

52.2. The Council will in its Procurement Strategy annual procurement report help promote the positive impacts public procurement can have on Scotland's economy and public services.

52.3. The Chief Executive or Corporate Directors and Chief Officer will ensure that Consultation and Publication of an Annual Procurement Strategy is carried out and that in order to be meaningful and effective, engagement must be proportionate, manageable, and forward looking enough to allow time to incorporate findings into individual requirement contracting / Procurement Strategies.

52.4. By 1 April of each year, the Council will therefore develop an annual corporate Procurement Strategy in accordance with the Statutory Guidance as at CSOs 1.3 which shall contain the following:

52.4.1. How it intends to ensure that its regulated procurements will contribute to the carrying out of its functions and the achievement of its purposes;

52.4.2. How it intends to ensure that its regulated procurements will deliver value for money;

52.4.3. How it intends to ensure that its regulated procurements will be carried out in compliance with its duties under section 8 of the Procurement Reform (Scotland) Act 2014:

52.4.3.1. Treat relevant economic operators equally and without discrimination;

52.4.3.2. Act in a transparent and proportionate manner;

52.4.3.3. Sustainable procurement duty.

52.4.4. The Council's general policy on:

52.4.4.1. The use of community benefits requirements;

52.4.4.2. Consulting and engaging with those affected by its procurements;

52.4.4.3. The living wage being paid to persons involved in producing, providing or constructing the subject matter of regulated procurements;

52.4.4.4. The promotion of compliance with Health and Safety legislation;

52.4.4.5. The procurement of fairly and ethically traded goods and services.

52.4.5. How it intends its approach to regulated procurements involving the provision of food to:

52.4.5.1. Improve the health, wellbeing and education of communities in the authorities area; and

52.4.5.2. Promote the highest standards of animal welfare.

52.4.6. How the authority intends to ensure that, so far as reasonably practicable, the following payments are made no later than 30 days after the invoice (or similar claim) relating to the payment is presented:

52.4.6.1. Payments due by the authority to a contractor;

52.4.6.2. Payments due by a contractor to a sub-contractor;

52.4.6.3. Payments due by a sub-contractor to a sub-contractor.

52.5. The Council recognises its obligation to consult stakeholders including businesses, third sector organisations, communities and citizens who may have an interest in the Council's contracting for services. In support of this it will, develop a communication plan to ensure appropriate engagement with all sectors in Orkney, and will include an annual 'meet the buyer event' to provide a platform for market consultation and engagement with suppliers.

53. Procurement Annual Report

53.1. The Chief Executive or Corporate Directors and Chief Officer will ensure that its procurement activity complies with the relevant legislation and that the decisions it takes in the context of its procurement activity are in accordance with the legislation and its own procurement objectives.

53.2. The Chief Executive or Corporate Directors and Chief Officer will ensure that the Procurement Strategy is reviewed annually and the revised Procurement Strategy and Procurement Annual Report is published as soon as reasonably practical after April 2018 and thereafter on an annual basis and in accordance with the Statutory Guidance as at 1.3.

54. Collaborative Procurement

54.1. The Council may enter into a joint procurement exercise with another Public body, which in its entirety, is carried out jointly and in the name of all the public bodies concerned, and shall be jointly responsible for ensuring that the Legislation is complied with. This also applies in cases where one public body manages the procedure, acting on its own behalf and on the behalf of the other public bodies concerned.

55. Prevent Duty

55.1. The Chief Executive or Corporate Directors and Chief Officer will ensure that Tendering and Contract documentation will include a requirement for all Contractors to the Council to support the Council's PREVENT duty to prevent radicalisation and support counter-terrorism where appropriate to the subject matter of the Contract.

Appendix 1

Non Competitive Action (NCA)

1. It is Council policy that Contracts for Supplies, Services and Works should be awarded on the basis of value for money following a genuine and effective competition. This policy recognises that there may be occasions where it is appropriate to award a Contract without following a genuine and effective competition. This procedure is known as NCA and can only be applied in exceptional circumstances.
2. Officer should be refer to CSO 14 where the exemptions and exceptions are detailed; please note that an NCA is not required where the value of the Contract is less than £10,000 for Supplies and Services and Works;

Where the NCA refers to the procurement of Services, Supplies or Works under a new Contract instead of an extension or variation to an existing Contract, CSO 16 applies and a Procurement Plan is required.

3. An NCA will only be approved when a genuine business need exists which outweighs the need to subject the requirement to competition. Evidence in support of the NCA must stand up to scrutiny or challenge.
4. Only the Chief Executive or their designated substitute has the authority for final approval of an NCA.
5. Prior to seeking authority from the Chief Executive and Corporate Director, for an NCA, advice and guidance must be sought from the Service Manager Procurement to ensure that there is sufficient information contained within the request to enable the Chief Executive and Corporate Director to consider the NCA.
6. The Chief Executive, in consultation with the Head of Finance/Section 95 Officer, the Head of Legal and Governance and the Service Manager Procurement, as appropriate, will decide whether or not to authorise the request to proceed without competition.
7. Following approval a scanned copy of the NCA Form must in all cases be sent to the Service Manager Procurement for inclusion on the NCA register.
8. Where a request for NCA is rejected then a competition will be necessary. The level of competition will depend on the value, nature and complexity of the purchase.



Request for Non-Competitive Action NCA xxx

Note: Once completed and signed by the Corporate Director seeking the Exception this form must be sent to the Chief Executive for Approval.

Details of the Service seeking Non-Competitive Action	
1. Name	
2. Service	
Details of NCA exception request	
3. Contractors Name	
4. Contract Title	
5. Type of Contract	Supplies/Services/Works
6. Value (excluding VAT)	
7. Duration	
8. Is the request an amendment to an existing contract?	Yes/No
9. If Yes, was the original contract competitively tendered?	NA
10. Justification for non-competitive action	
11. Include reference to CSOs – Clause 14 Exemptions and Exceptions – detailing the exemption or exception referred to in the NCA request (including full details and explanation as necessary)	

Signature	
Name of Corporate Director/Chief Officer seeking approval for NCA	
Date	
I approve the exception requested / I am unable to agree to the exception request (please delete or highlight as applicable)	
Signature	
Chief Executive	
Date	



Procurement Strategy Update 2021 to 2023

All our written information can be made available, on request, in a range of different formats and languages. If you would like this document in any other language or format please contact Corporate Services on 01856 873535 or email corporateservices@orkney.gov.uk.

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1. Introduction

This procurement strategy has been reviewed in response to the changing procurement agenda, the current financial climate and Climate Change.

The strategy sets out the priorities of Orkney Islands Council (the Council) in the form of a number of Council commitments. These commitments reflect both national policies and local priorities and are considered to be proportionate to the scale and complexity of the procurement activity undertaken by the Council. Each of the stated commitments is considered to be achievable within the timeframe of this strategy.

2. Policy Statement

This is the updated Council procurement strategy. It provides the basis for further improvement and the embedding of procurement across all Council services in a manner which are proportionate to the scale and the complexity of the procurement undertaken by the Council.

It seeks to create, through a series of Council commitments, a firm foundation upon which the Council can continue to build and deliver improved procurement performance.

The Council is committed to sustainable economic development in Orkney and it is conscious that procurement decisions must take account of the social, economic and environmental impact they have on the people and communities of Orkney.

3. Background

3.1. Procurement Strategy 2021 to 2023

Orkney Islands Council is committed to good procurement practice. This document is an updated version of the Council's Procurement Strategy 2019 to 2021. This updated Strategy builds on the progress to meet the needs of the Council and the business community in Orkney and outwith Orkney.

3.2. Scope of public procurement

Public Procurement can be defined as the acquisition, whether under formal contract or otherwise, of goods, services and works from third parties by contracting authorities. The scope of public procurement ranges from the purchase of routine supplies or services, to the formal tendering and placing contracts for large infrastructure projects by a wide range of contracting authorities.

The procurement process does not end at the contract award stage, but spans the life cycle of the contract from the inception and design through to contract management.

3.3. Procurement activity

The Council spends approximately £38 million per annum of goods, services and works (2020 to 2021 figures). Of this £38 million approximately 38% is spent with Orkney businesses or with companies that have a presence in Orkney (but with no head office in Orkney).

This is a significant figure both in terms of the Council's budget and the effect that such spending has on the local economy.

4. Council priorities and values

Procurement cuts across all Council services and forms an integral part of the Council's ability to achieve its declared strategic priorities as detailed below.

- Connected Communities.
- Caring Communities.
- Thriving Communities.
- Enterprising Communities.
- Quality of Life.

Whilst procurement is a key enabler across all the Council's priorities; Caring, Thriving and Enterprising Communities are those where a direct impact can be made.

The Council's values guide the way in which it procures supplies, services and works:

- Resilience.
- Enterprise.
- Equality.
- Fairness.
- Innovation.
- Leadership.
- Sustainability.

A new Council Delivery Plan was approved in 2018 to supplement the new Council Plan, and the Council's Procurement Strategy 2021 to 2023 continues to reflect the strategic priorities and values in line with this and updated to reflect recent procurement developments.

4.1. Procurement Reform (Scotland) Act 2014

Section 15 of the Procurement Reform (Scotland) Act 2014 requires any public organisation, which has an estimated total value of regulated procurement spend of £5 million or more (excluding VAT) in a financial year, to prepare and publish a procurement strategy.

Where an organisation has an existing procurement strategy, there is no requirement for it to prepare a completely new procurement strategy each year. An organisation must, however, review its procurement strategy annually and make such revisions as it considers appropriate for the purposes of the Act.

The Council's first procurement strategy was published by 31 December 2016 as required by the legislation, and covered:

- The remainder of the financial year in which 31 December 2016 occurred.
- The first financial year commencing 1 April 2017.
- A further Procurement Strategy was published in January 2019.

It is a requirement that an organisation must publish its procurement strategy, including any revisions, on the internet and by any other appropriate means. The organisation must notify Scottish Ministers of the publication of its procurement strategy.

This document is a further update to the previous Procurement Strategy which was developed following a period of consultation in 2018, and will extend to the years 2021 to 2023.

4.2. Scottish Model of Procurement



The Scottish Model of Procurement puts procurement at the heart of Scotland's economic recovery. It sees procurement as an integral part of policy development and service delivery.

Like all good ideas, it's a simple concept - business friendly and socially responsible. Looking at outcomes not outputs, it uses the power of public spend to deliver genuine public value beyond simply cost and / or quality in purchasing.

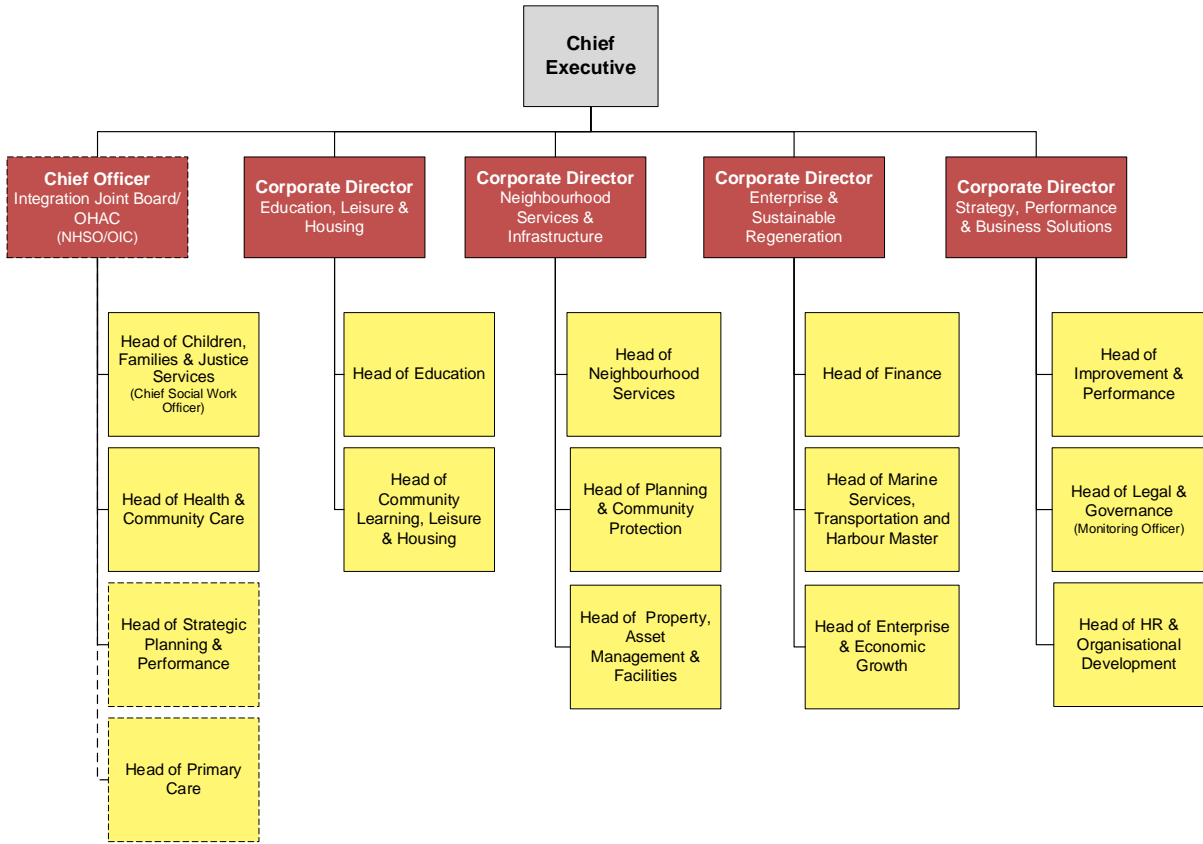
Government led, it benefits from strong political leadership including three successive Cabinet Secretaries. It is also owned by all of the Scottish public sector. Working together to develop strategic relationships with key business, third sector organisations and, a project level partnership with them to agree solutions to specific problems.

The Value for Money triangle sums up the Scottish Model of Procurement; it is not just about cost and quality, but about the best balance of cost, quality and sustainability.

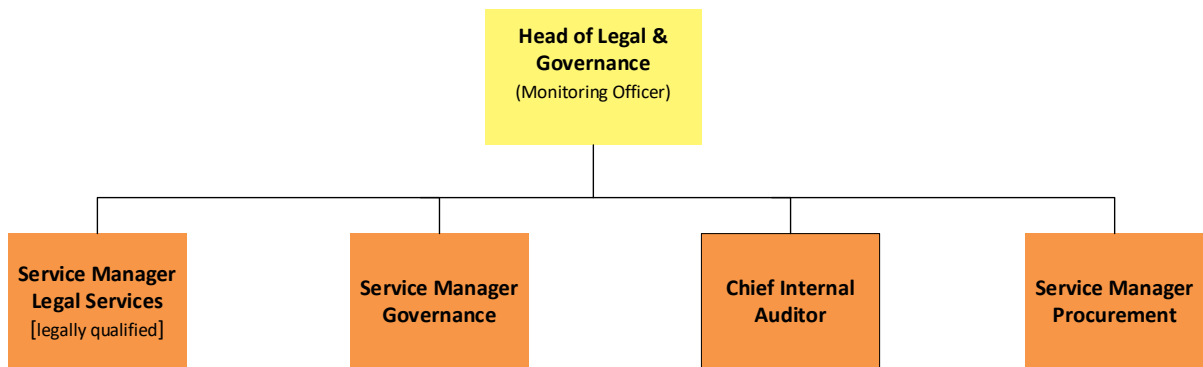
4.3. Council Structure and Procurement Organisational Structure

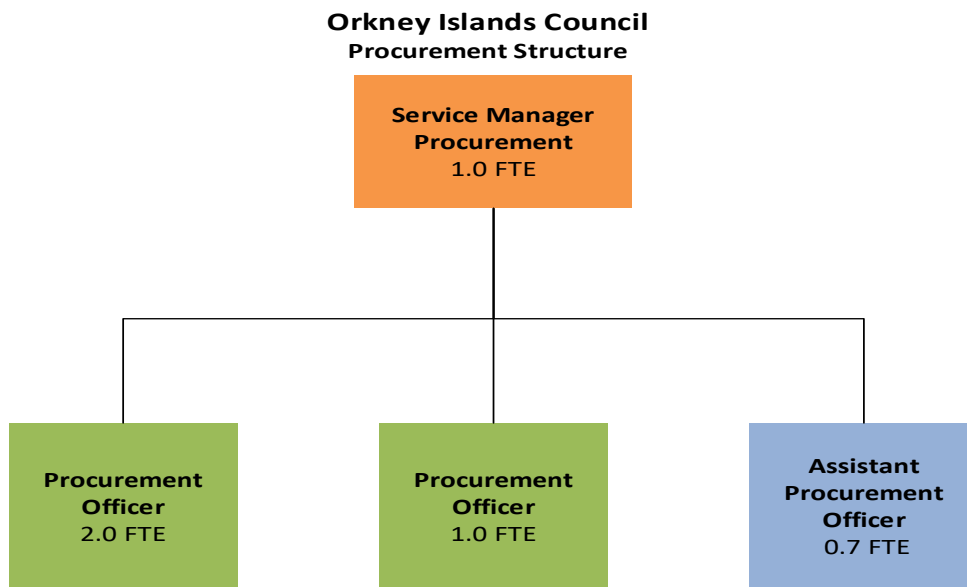
4.3.1

Extended Corporate Leadership Team



Orkney Islands Council Legal & Governance Management Structure





The Council structure as noted above illustrates the new reporting structure for the Procurement Team which will sit within the Strategy, Performance and Business Solutions Corporate Directorate's Legal and Governance Team. The Procurement Services Team now consists of 4.7 full-time equivalent staff; the Service Manager Procurement, three Procurement Officers and an Assistant Procurement Officer. The Procurement Service Manager's responsibilities include development of a network of trained and experienced Officers across the Council who are assigned delegated responsibility for procurement for supplies, services and works.

4.3.2.

The Procurement Consultative Group consists of six Elected Members and five officers at Executive Director and senior management level, as and when required and has the remit to consider all matters relating to procurement, including reviewing the Contract Standing Orders and development of a procurement strategy.

5. Themes and Priorities

The six key priority areas where targets have been identified and are attributable for the Procurement Strategy reporting period ending 31 March 2023 will be as follows:

- Sustainability.
- Working with suppliers.
- Value for money.
- Collaboration and partnering.
- Contract management.
- E-Procurement.

6. The Council's Contract Standing Orders

The purpose of the Council's Contract Standing Orders (CSOs) is to set clear rules for the procurement of supplies, services and works for the Council. Following the rules should ensure that the Council is fair and accountable in its dealings with contractors and in the

award of contracts. CSOs are intended to ensure that the Council obtains value for money for the council taxpayer. Value for money is defined as the optimum combination of whole life cost and quality (or fitness for purpose) to meet the end users' requirements.

[Contract Standing Orders \(orkney.gov.uk\)](http://orkney.gov.uk) The Council's Contract Standing Orders are compiled in accordance with the Procurement Reform (Scotland) Act 2014, Public Contracts (Scotland) Regulations 2015, the Procurement (Scotland) Regulations 2016, the Concession Contracts (Scotland) Regulations 2016, the Utilities Contracts (Scotland) Regulations 2016 and the Public Contracts (Scotland) Amendment Regulations 2016.

The Contract Standing Orders should be read in conjunction with the Procurement Reform (Scotland) Act 2014 statutory guidance in recognition of the duty of Public Authorities to have regard to the Guidance as detailed below:

- procurement strategies and annual reports, the sustainable procurement duty, community benefit, tenders and award of contracts.
<https://www.gov.scot/publications/guidance-under-procurement-reform-scotland-act-2014/pages/5/>
- Addressing Fair Work Practices, including the Real Living Wage, in Procurement: <https://www.gov.scot/publications/addressing-fair-work-practices-including-real-living-wage-procurement-best/>
- Procurement of Health and Social Care Services: <https://www.gov.scot/publications/guidance-procurement-care-support-services-2016-best-practice/>
- Scottish Procurement Policy Note (SPPN) 07/2016 Update to Guidance on the Procurement of Care and Support Services (Best Practice): <https://www.gov.scot/Topics/Government/Procurement/policy/SPPNSSPANS/policy-notes/SPPN2016/CareSupportServicesBestPractice>
- Scottish Procurement Policy Note (SPPN) 11/2020 Changes to Procurement legislation at the end of the EU Exit Transition Period <https://www.gov.scot/publications/changes-to-procurement-legislation-at-the-end-of-the-EU-Exit-transition-period-sppn-11-2020/>
- [Taking Account of Climate and Circular Economy Considerations in Public Procurement \(SPPN\) 01/2021.](#)
- Scottish Procurement Policy Note (SPPN) [03/2021 Implementation of Fair Work First in Scottish Public Procurement.](#)
- [Fair Work First implementation - Scottish public procurement update: SPPN 6/2021 - gov.scot \(www.gov.scot\)](#)
- [Procurement thresholds and VAT inclusion in estimated contract value: SPPN 8/2021 - gov.scot \(www.gov.scot\)](#)

All Contracts that are awarded by the Council, regardless of value, are subject to an obligation to seek best value and to demonstrate transparency, equal treatment, non-discrimination and proportionality.

Contracts awarded by the Council must comply with the CSOs.

Officers are required to comply with the CSOs, the Scheme of Delegation to Officers, the Scheme of Administration and the Financial Regulations.

7. Ethical Standards

In all dealings with contractors, the Chief Executive, Executive Directors, and all officers must preserve the highest standards of honesty, integrity, impartiality and objectivity. In particular, officers engaged in procurement matters must:

- Be fair, efficient, firm and courteous.
- Maintain the highest possible standard of integrity in all business relationships.
- Acquire and maintain current technical knowledge.
- Achieve appropriate professional standards in the management of contracts.
- Foster appropriate standards of professional competence amongst those for whom they are responsible.
- Comply with the law, guidance on professional practice and contractual obligations.
- Declare any personal interest which may affect or be seen by other to affect impartiality.
- Respect the confidentiality of information received in the course of duty and ensure that information given in the course of duty is honest and clear.
- Respond promptly, courteously and efficiently to suggestions or enquiries, including Freedom of Information request obligations according to Council policies.
- Not knowingly work with suppliers that trade in slavery, prostitution or illegal drugs, or who breach International Labour Organisation conventions.
- Not offer, give or agree to give anything, to any person an inducement or reward for doing, refraining from doing, or for having done or refrained from doing, any act in relation to the obtaining or execution of the procurement agreement or for showing or refraining from showing favour or disfavour to any person in relation to said Agreement which may constitute an offence under the Bribery Act 2010.
- Take all reasonable steps, in accordance with good industry practice, to prevent fraud by Council Staff and the Supplier (including its shareholders, members and directors) in connection with the procurement of supplies, services and shall in the first instance notify their Line Manager, Head of Service or Corporate Director immediately if they have reason to suspect that any fraud has occurred or is occurring or is likely to occur. Reporting in all cases should be in accordance with the Council's Corporate Anti-Fraud Policy and Whistle Blowing Policy.

8. Sustainable Procurement Duty/Climate Change Duty

Before undertaking a tendering exercise, the Chief Executive, Executive Directors or Chief Officer takes into account the social, economic and environmental impacts of the proposed contract and whether the contract will contribute to the achievement of sustainable development in accordance with the Sustainable Procurement Duty and the Council's Sustainable Procurement Policy. [Sustainable Procurement \(orkney.gov.uk\)](https://www.orkney.gov.uk)

For any procurement equal to or greater than £4,000,000, the Council must consider whether to impose community benefit requirements as part of the procurement.

The Council recognises and wishes to maximise the benefits achievable through sustainable procurement. Sustainable procurement can deliver additional benefits for the Council while contributing to the social, economic and environmental well-being of people and places. For example, sustainable procurement will enable the Council to:

- Achieve value for money by avoiding unnecessary purchasing, by considering and then lowering the whole life costs of goods, services and works and through improved resource efficiency.
- Report on progress towards meeting its legal duties and other obligations in relation to climate change and sustainable development.
- Stimulate the market and encourage innovation for sustainable products and services.
- Support the local supply community by engaging with Small and Medium Enterprises and Third Sector organisations so they can compete for Council contracts.
- Help build a sustainable supply chain for the future and improve supplier relationships.

Consideration to be given to the elimination of single use / disposable plastic items used by the Council where possible and support others to do likewise.

The Chief Executive, Corporate Directors or Chief Officer will only consider factors that are relevant and proportionate to the proposed Contract.

9. Consultation and Engagement

Prior to commencement of all procurement activities where the public may be affected by the Council's procurements, consideration is given to the consultation and engagement process as appropriate. For example, this is particularly relevant in the provision of Social Care Services which provides for good practice examples of service users and / or their representatives contributing to the development of service specifications and evaluation criteria.

10. Fair Work First

Fair Work First in Scottish Procurement sets out the five Fair Work First criteria: appropriate channels for effective voice, such as trade union recognition; action to tackle the gender pay gap and create a more diverse and inclusive workplace; and providing fair pay for workers (for example, payment of the real Living Wage).

The Scottish Government has further advised public bodies to implement Fair Work First in new advised public bodies to implement Fair Work First in new procurement processes from 1 April 2021. Since then, Ministers have announced the expansion of Fair Work First to include 2 new elements. This expansion is in response to challenges faced in the labour market. The new elements seek to promote flexible and family friendly working practices and oppose the use of fire and rehire practices.

The Council will apply the full and expanded Fair Work First criteria in all procurement processes, where relevant and proportionate to do so.

- Addressing Fair Work Practices, including the Living Wage, in Procurement: <http://www.gov.scot/Publications/2015/10/2086/0>
- Scottish Procurement Policy Note (SPPN) [03/2021 Implementation of Fair Work First in Scottish Public Procurement](#).
- [Fair Work First implementation – Scottish public procurement update: SPPN 6/2021 - gov.scot \(www.gov.scot\)](#)

11. Health and Safety at Work, etc. Act 1974

All Contractors and sub-contractors will be required to evidence their compliance with the Health and Safety at Work, etc. Act 1974 and any provision made under that Act, wherever this is relevant to the subject matter of the contract.

12. Fairly and Ethically Traded Goods and Services

In 2010, Orkney Islands Council passed a Fairtrade Resolution which says:

“Orkney Islands Council aims to be recognised as supporting and promoting the principles of Fairtrade through demonstrating a commitment to supporting fair and sustainable development”.

As detailed in the Council’s Sustainable Procurement Policy, the Council will, where practicable and where it is sustainable, purchase fair trade options as a means of helping excluded and disadvantaged producers, including independent small farmers, to access international markets and receive a fair price for their products.

13. Procurements involving the Provision of Food

The Council will require contractors to provide evidence of how their approach to the sourcing/provision of food can improve the health, wellbeing and education of communities and appropriate food standards certification or equivalent including animal welfare requirements and / or welfare inspections which can promote the highest standards of animal welfare.

As detailed in the Council’s Sustainable Procurement Strategy:

- We will, where practicable and where it is sustainable, specify fresh, seasonal and nutritious food.
- We will not knowingly purchase genetically modified food or food with genetically modified ingredients.
- We will specify Protected Geographical Indication and Protected Designation of Origin standards where they are justified by menu requirements.
- We will consider animal welfare when making procurement decisions.
- We will not purchase goods which have been developed using animal testing.
- We will, where practicable and where it is sustainable, purchase fair trade options certified by appropriate independently verified accreditation schemes as a means of helping excluded and disadvantaged producers, including independent small farmers, to access international markets and receive a fair price for their products.

Consideration to be given to the reduction of “food miles” in the context of usage of food produced locally where appropriate and practical and in accordance with procurement legislation.

Consideration will be given to the following publications for all procurements involving the provision of food as appropriate:

Good Food Nation: a Land of Food and Drink.

<http://www.gov.scot/Topics/Business-Industry/Food-Industry/national-strategy/good-food-nation>

Catering for Change: Buying food sustainably in the public sector.

<http://www.gov.scot/Publications/2011/01/12154555/0>

14. Aims of the Procurement Strategy

- Ensure that the procurement strategy is aligned with the Council's corporate priorities.
- Ensure a clear pathway for identifying and acting on improvements by maintaining and improving on the measure of "conformance" performance as measured by the PCIP.
- Ensure compliance with all relevant legislation and achieve financial savings.
- Ensure that best value / value for money is being obtained consistently when goods and services are purchased.
- Ensure that steps are taken to facilitate Supported Businesses in Orkney to be involved in regulated procurement opportunities.
- Ensure that all suppliers have access to supplier development support.
- Ensure compliance with the Sustainable Procurement Duty.
- Ensure that community benefit requirements are imposed as part of a regulated procurement where appropriate.
- Ensure that suppliers are able to access information regarding future potential contract opportunities up to two years in advance.
- Ensure that a Procurement Annual Report is prepared to report on the progress made for meeting the Aims of the Procurement Strategy.

15. Outcomes of the Procurement Strategy

- Better contracts resulting in better services and facilities for the people of Orkney.
- Increased savings, freeing up money to protect the Councils front line services.
- Standardisation of Council processes to protect the Council from risk.
- Improved contract and supplier management.
- A publicly available summary of the regulated procurements that have been completed.
- An annual review of whether those procurements complied with the organisation's procurement strategy.
- An annual review of the extent to which any regulated procurements did not comply, and a statement detailing how the organisation will ensure that future regulated procurements do comply.
- A summary of community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report.
- A summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the report period.
- A summary of regulated procurements expected to commence in the next two financial years.

16. Spend Profile in Orkney

The Council is required by the Scottish Government to input its annual spend data to the Procurement Hub which records all purchasing transactions made by the Council for each financial year. The information is processed and released back to the Council for the purposes of analysis and forward planning.

The following table provides a summary of key data for the Council spend data for the past six financial years.

Financial Year.	2015 / 2016.	2016 / 2017.	2017 / 2018.	2018 / 2019.	2019 / 2020.	2020 / 2021.
Total Spend (£).	44,002,015.	40,922,973.	43,949,847.	45,158,580.	45,351,144.	40,405,786.
Core Trade Spend (£).	39,228,692.	36,836,233.	38,934,328.	40,890,739.	41,136,579.	37,412,755.
Suppliers.	2,183.	2,216.	2,218.	2,091.	2,103.	1,764.
SME Suppliers.	761.	733.	702.	671.	730.	670.
Local Suppliers.	235.	225.	228.	238.	249.	217.
Transactions.	35,728.	34,655.	34,292.	34,684.	35,299.	29,226.
Average Spend per supplier (£).	20,156.	18,467.	19,815.	21,596.	21,564.	22,906.
Percentage of SME Spend.	70%.	75%.	63%.	67%.	65%.	61%.
Percentage of Local Spend.	48%.	43%.	41%.	47%.	41%.	38%.
Percentage of Core Trade Spend of Total Spend.	89.15%.	90.01%.	88.59%.	90.55%.	90.70%.	92.59%.

Procurement Spend – National Context

The Council has the fourth highest value (38%) in comparison to the whole of Scotland for the reporting period 2020 to 2021, for total procurement spend on local SMEs (Figure 2).

Orkney's procurement spend on local SMEs is 11% above the 'all Scotland' national average of 29% (Figure 1).

Please note that the figures referred to in this section are the percentages of the Council's spend on local SMEs which is a different data set to the figures recorded for percentage of SME Spend and percentage of Local Spend in the table above. This information is sourced from the Local Government Benchmarking data sets and are the 2020 to 2021 figures. These are the most up to date statistics available to illustrate the national context.

What percentage of my council's procurement is spent on local enterprises?

Figure 1: Percentage of Council Procurement spent on local SMEs 2020 to 2021. Source: www.improvementservice.org.uk, accessed 8 June 2022. Orkney Islands Council spend on local enterprise is 38%, higher than the national average of 29%.

What percentage of my councils' procurement is spent on local enterprises?



Figure 2: Percentage of Council Procurement spent on local SMEs – Scottish Local Authorities 2020 to 2021. Orkney Islands Council is ranked 4th across all Scottish Local Authorities. (Source: as above).

What percentage of my councils' procurement is spent on local enterprises?

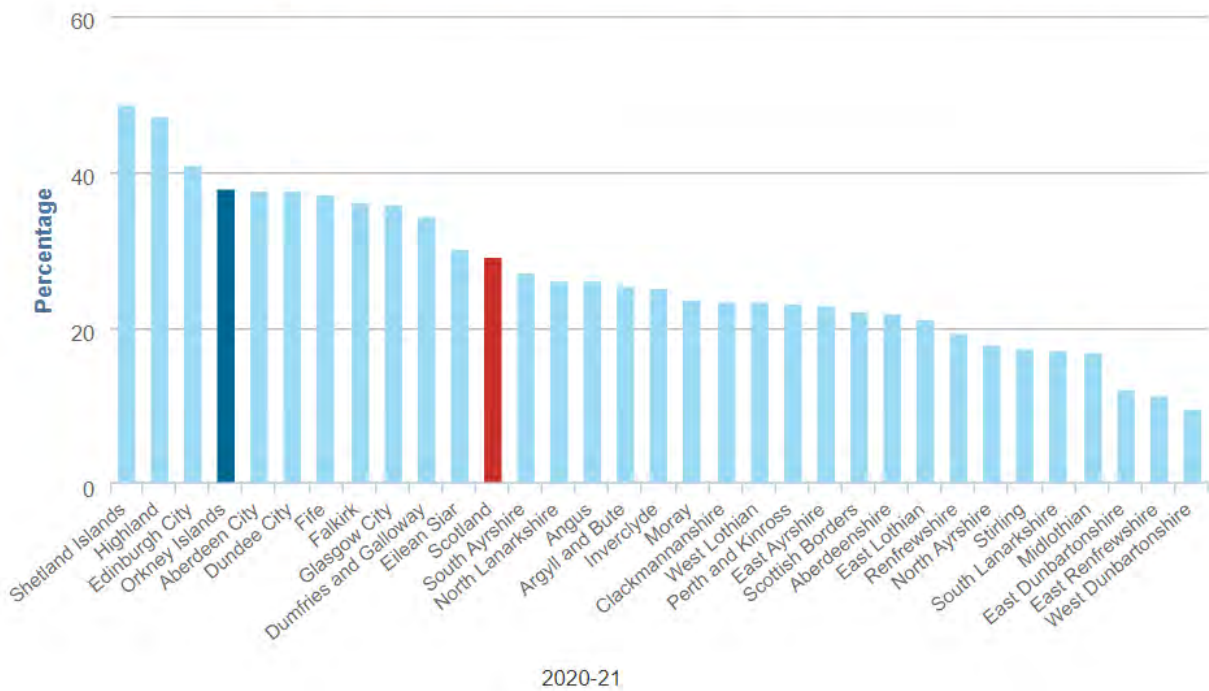
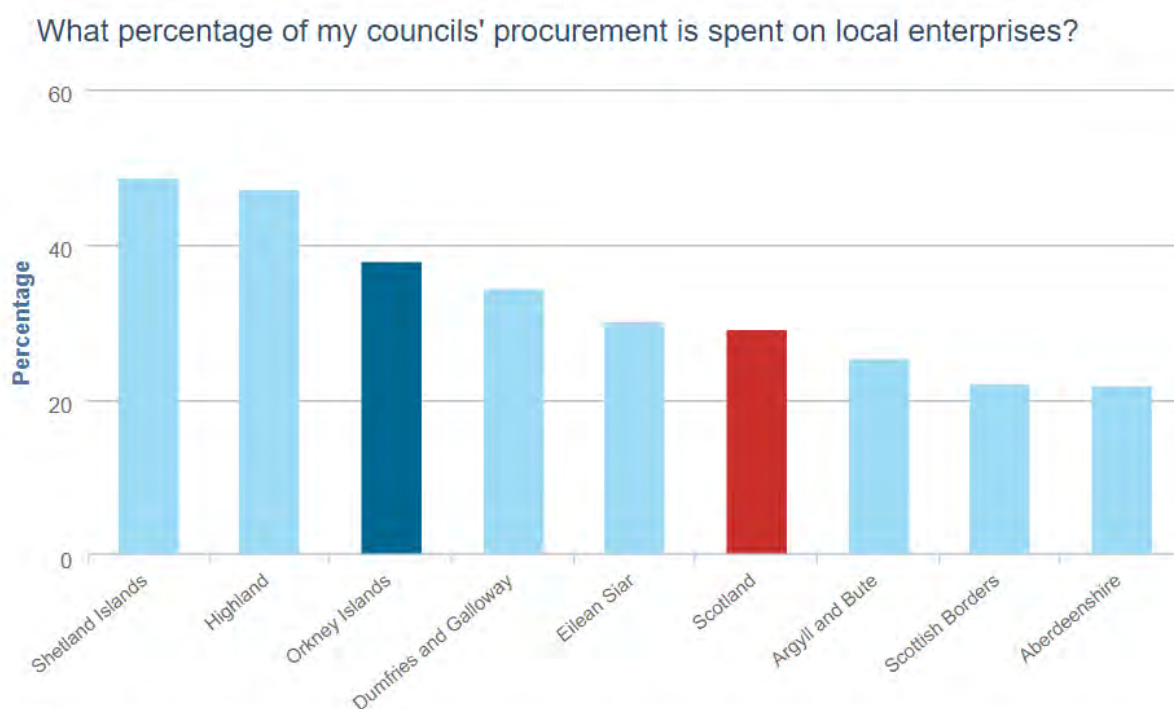


Figure 3: Percentage of Council Procurement spent on local SMEs –Compared to similar Scottish Local Authorities 2020 to 2021. (Source: as above).



For Corporate Services, Economic Development, Environmental Services, Culture and Leisure Services, Financial Sustainability and Tackling Climate Change similar types of councils are grouped by their population density

17. Payment Policy

Once certified, payment vouchers should be passed without delay to the Payments Section for processing. Prior to payment the Payments Section will examine payment vouchers and are entitled to make enquiries and to receive information and explanations as required. All payments must be made on time, to comply with the requirements of the Late Payment of Commercial Debts (Interest) Act 1998.

The Council is committed to ensure that where invoices are submitted accurately, these will be paid within 30 days of the invoice date.

18. Implementation, Monitoring, Reviewing and Reporting

The Council already has several performance indicators on procurement and any outcomes and targets from this Procurement Strategy not already included in these indicators will be added for monitoring.

The Council's first Procurement Annual Report was published in October 2018 and reported on the targets set in the Procurement Strategy 2016 to 2018. The targets set in the first Procurement Strategy have been reviewed and amended for the Procurement Strategy 2019 to 2021 and for the updated Strategy for 2021 to 2023 and have continued to be reported on in each Procurement Annual Report since 2018.

Additionally, overall reporting on the six themes noted at section 5 of this Strategy will be reported upon where appropriate via the Procurement Consultative Group and the Council Committee reporting process.

19. Policies, Tools and Procedures

19.1. Local Policies and Procedures

- Council Plan.
- Key Stakeholder Map / internal / external customers.
- Risk Management.
- Gifts, hospitality and other inducements.
- Conflicts of interest / anti-competitive behaviour / fraud awareness.
- Suppliers charter.
- Financial Regulations.
- Contract Standing Orders.
- National Performance Framework
- Flexible Framework.
- National Competency Framework.

Examples of National Policies, Tools and Legislation can be found by searching for the following:

- Legislation.
- Legislation Guidance.
- Scottish Model of Procurement changes to European Directives.
- Public Procurement Reform Programme.
- Suppliers Charter.
- EU Procurement Thresholds.
- Procurement Journey.
- Supplier Journey.
- Procurement Construction Manual.
- PCIP.
- Public Contracts Scotland.
- Public Contracts Scotland – Tender.
- Information Hub (Spikes Cavell).
- Pecos Catalogue Management System (PCM).
- Supplier Development Programme.
- Business Gateway Orkney.
- Sustainability Prioritisation Tool.

20. Strategic priorities

The Council will always strive to achieve value for money through procurement within an environment of transparency and non-discrimination. The Council must achieve efficiencies and cash savings through procurement whilst considering its responsibilities for the environmental impact of any procurement decisions made in terms of sustainability, equality, diversity and other social implications.

The Council's priorities for 2021 to 2023 in relation to procurement are set out as follows:

20.1. Sustainability

The Council is conscious that its procurement decisions must take account of the social, economic and environmental impact it has on the people and communities of Orkney and elsewhere.

Council commitment:

- To embed sustainability into the procurement process where it is relevant to the subject matter of the contract and to comply with the Council's Sustainability Duty.
- Implementation of the Scottish Government 10 steps to Sustainable Procurement to assist sustainability and other responsible procurement themes
- To engage with the local supplier base to develop Community Benefit Clauses to maximise the potential of the local economy to compete for Council business for the economic benefit and sustainability of Orkney.
- To implement the use of Community Benefit Clauses in contracts as appropriate.

Indicator.	Actual.		Actual.	Actual.	Actual.	Target
	2016 to 2017.	2017 to 2018.	2018 to 2019.	2019 to 2020.	2020 to 2021.	2021 to 2022 and 2022 to 2023
Number of Procurements where Community Benefit Clauses have been included in the award criteria.	3.	4.	5.	5.	5.	10
Percentage of overall spend with the third sector and supported businesses.	5.52%	10.65%	11.91%	10%	15%	15%
Percentage of contract spend with local supplier base in Orkney.	43%	52%	47%	41%	35%	50%

20.2. Working with suppliers

The Council recognises that there is a popular view amongst suppliers and contractors, and particularly amongst Small and Medium Sized Enterprises (SMEs), that Councils are difficult to deal with and that communications are often poor.

Council Commitment:

- At all times adopt a professional approach in all its business undertakings with suppliers and contractors. Where decisions are made every effort will be made, within the confines of the law and commercial confidentiality, to provide a full explanation of the reasoning behind the procurement decision making process.

- To ensure that the procurement process is appropriate to the value and complexity of the goods, services or works that are being acquired and to keep bidding costs to the minimum necessary and remove barriers to participation by, for example small firms, the self-employed and the third sector without discriminating against others.
- To review contract award procedure – to ensure that they place the minimum possible burden of suppliers.
- Use outcome based tender specifications wherever possible – to allow businesses to propose innovative and alternative solutions to the Council’s needs.
- To consider the use of lots as appropriate in contract opportunities to enable small firms, the self-employed and the third sector to bid for contracts.
- To develop systems where suppliers are able to provide feedback on a regular basis.

Indicator.	Actual.		Actual	Actual.	Actual.	Target
	2016 to 2017.	2017 to 2018.	2018 to 2019.	2019 to 2020.	2020 to 2021.	2021 to 2022 and 2022 to 2023.
Number of local suppliers registered with the Supplier Development Programme.	N / A.	36.	40.	45.	50.	55
Number of local supply base registered on the Public Contracts Scotland Advertising Portal	N / A.	N / A.	86.	84.	86.	100
Percentage of Council spend attributed to SMEs.	75%	63%	65%	65%	61%	68%
Number of Local Suppliers (Local suppliers providing goods, services or works to the Council).	225.	228.	238.	249.	217.	240

20.3. Value for money

Section 1, Local Government in Scotland Act 2003 places a statutory duty on the Council to secure best value. Procurement activities which deliver value for money will contribute to the achievement of value for money.

Best Value is continuous improvement in the performance of the Council’s functions. In accordance with Best Value principles all proposed and current service arrangements shall be subject to review and option appraisal.

The aim of Council procurement must be the achievement of value for money (the optimum combination of whole life cost and quality) for the Council.

Council commitment

- To further develop tender evaluation procedures in order that contracts awarded represent value for money (or Most Economically Advantageous Tender where the full provisions of the Procurement Regulations apply) taking quality and price into consideration in all instances.
- As part of value for money considerations the Council will take account of other relevant Council policies in relation to corporate social responsibility, sustainability and the use of Community Benefits.
- To raise awareness internally of potential framework savings and make recommendations to ensure a more consistent approach across all Council services.

Indicator.	Actual.		Actual.	Actual.	Actual	Target
	2016 to 2017.	2017 to 2018.	2018 to 2019.	2019 to 2020.	2020 to 2021	2021 to 2022 and 2022 to 2023.
Percentage of procurement spend covered by a contract.	55% (66%)	60% (78%)	80%	91%	99%	99%
Savings targets for frequently purchased items.	£50,000 (Systems under development to record this).	£103,000 (Systems under development to record this).	£97,000.	TBC.	TBC	TBC

20.4. Collaboration and partnering

Greater efficiencies can be achieved by improved collaboration between different organisations within the public sector with similar requirements, whether within the local government sector or in other areas of the public sector, such as the Scottish Government, the Crown Commercial Service, Non Departmental Public Bodies and the NHS.

Collaboration maximises the value of procurement whether it be through aggregation of demand or through the sharing of resources to reduce administration.

Council commitment

- Where collaborative arrangements provide a benefit to the Council there will be a strong presumption towards the use of contracts that have been established by Procurement Scotland (the national centre of procurement expertise), Scotland Excel (the local government centre of procurement expertise) and the Crown Commercial Service.
- Where it is demonstrated that collaborative contracts represent value for money to the Council the use of such contracts should be mandatory across the Council to reduce off-contract buying.
- Where there is a known local supply base as well as collaborative/framework contracts available for the Council to use, a twin track approach should be used to ensure best value is achieved and the local market has the opportunity to respond to contract

opportunities. This will be in accordance with the Council's Contract Standing Orders and appropriate to the value of the contract.

- To collaborate wherever possible with the various Centres of Expertise Procurement Expertise to maximise the value of strategic procurement.

Indicator.	Actual.					Target.
	2016 to 2017.	2017 to 2018.	2018 to 2019.	2019 to 2020.	2020 to 2021.	2021 to 2022 and 2022 to 2023.
Percentages of contract spend utilising Collaborative Contracts.	21.09%	19.78%	17.11%	14.47%	15.45%	25%
Percentage of locally based contractors participating in Collaborative/Framework Contract Opportunities.	0%	0%	0%	0%	0%	1%
Percentage of contract spend with local supplier base in Orkney.	43%	41%	47%	41%	38%	47%

20.5. Governance

The Council currently has a highly devolved procurement structure with the majority of services still carrying out a sizeable procurement role. The culture of compliance with the Councils governance arrangements is difficult to manage. The Council expects that all possible attention is given to the issue of accountability and governance in the area of procurement.

Council commitment:

- The Council's Procurement Member Officer Working Group will consider the strategic direction of Procurement.
- The Council will develop the embedded procurement officer network (a network of staff who are formally authorised to undertake procurement activities on behalf of the Council).
- Suppliers will be given notice that goods, services and works should only be provided to the Council on the award of a contract or purchase order.
- That no member of Council staff may award a contract or purchase order without written delegated authority.
- The key roles of budget holder and procurer will not be performed by the same member of staff.

- The Council will endeavour to comply with the Scottish Procurement Policy Handbook <http://www.gov.scot/Publications/2008/12/23151017/0>.
The Council will comply with the Contract Standing Orders [Contract Standing Orders \(orkney.gov.uk\)](http://orkney.gov.uk)

20.6. Contract management

Active contract management is increasing across the Council with segmentation used to identify high value / high risk contracts to ensure targeting of staff resources to develop and apply a contract management plan at the implementation stage following contract award.

Council commitment:

- To strengthen contract management procedures by holding regular meetings with major contractors to review performance and improve levels of contract compliance.
- Roll out contract management arrangements to all high value high risk contracts.
- Incorporate an appropriate exit strategy into contract management plans.

Indicator.	Actual.		Actual.	Actual.	Actual.	Target
	2016 to 2017.	2017 to 2018.	2018 to 2019.	2019 to 2020.	2020 to 2021.	2021 to 2022 and 2022 to 2023.
.Percentage of contracts classified as high value/high risk with an appropriate contract management plan in place.	26.99%	53.85%	52.5%	57.98%	43.22%	70%

20.7. Communication

Communication is key to the successful implementation of any new procurement processes or policy, there has to be an understanding amongst all stakeholders of the reasons behind such actions.

Council commitment:

To inform and advise its stakeholders by means of:

- Increasing the use of the Public Contracts Scotland website at [Home - Public Contracts Scotland](#).
- Increasing the use of the procurement page on the Council's intranet (portal).
- Increasing the use of the procurement section of the Council's website.
- Increase attendance at "meet the buyer" or equivalent events to cover areas of concern, engage with local suppliers and advice on how to become a supplier to the Council.

Encourage main contractors to engage with SMEs through the inclusion of Community Benefit clauses.

- Encourage suppliers to the Council to access support available to business, via Business Gateway Orkney and the Supplier Development Programme.

20.8. E-Procurement

The Council has yet to implement a process for the replacement of all paper-based purchase ordering systems with a modern e-Procurement system and where appropriate with corporate purchasing cards.

Council commitment:

- To implement an e-Procurement system by end of December 2021.
- To consider (as appropriate) use of e-procurement tools (e.g. e-tendering and e-ESPD i.e. PCS - Tender).
- To maximise the use of the Public Contracts Scotland “Quick Quote” facility for low value / low risk procurements.

Indicator.	Actual.					Target.
	2016 to 2017.	2017 to 2018.	2018 to 2019.	2019 to 2020.	2020 to 2021.	2021 to 2022 and 2022 to 2023.
Percentage of invoices paid within 30 days.	80%	81%	81%.	71%	84%	85%
Percentage of invoices using e-procurement/purchase to pay system.	4% (Systems not in place yet).	25% (Systems not in place yet).	17%	32%	100%	100%
Percentage of procurement undertaken using e-tendering system i.e. PCS-T or ESPD Module	N / A.	N / A.	10% (12%, of applicable contracts 76%).	50% (36%, of applicable contracts 90%).	100% (46.2% of applicable contracts).	100%

20.9. Monitoring and measurement

In order to measure improvement in effectiveness and efficiency it is important that an agreed set of standard indicators are adopted. The methods of monitoring and measuring procurement performance are required to be proportionate to the scale and complexity of the Council's procurement activities.

Council Commitment:

- The Council will implement as standard, the Best Practice Indicators that were recommended by the Public Procurement Reform Board as a means of measuring the effectiveness and efficiency of the procurement function.
- The Procurement and Commercial Improvement Programme (PCIP) performance reporting framework to be considered for incorporation and adoption of additional Best Practice indicators as appropriate.

20.10. Guidance

An important aspect of the role of the procurement function is to provide guidance and advice to Council services and to all stakeholders.

Council commitment:

The Council will continue to develop procedural guidance as follows:

- The introduction of standard procurement guidance.
- Provide training in the use of standard procurement guidance.
- To develop a purchasing guide for those involved in the ordering of supplies and services.
- To introduce and publish the European-Standard Procurement Document (ESPD), standard tender documentation and standard letters and updates as required.
- One suite of terms and conditions for all Council Requirements.

20.11. Training

The Council recognises that training and development are essential to an effective procurement function and that this is a key element of the ongoing Procurement Commercial Improvement Programme.

Council Commitment:

- Develop training to ensure that procurement activities are compliant with legislation and obtaining value for money.

21. Document Control Sheet

Review / approval history.

Date.	Name.	Position.	Version Approved.
10 December 2013.	General Meeting of the Council.		Version 1.0.
13 December 2016.	General Meeting of the Council.		Version 3.0.
5 March 2019	General Meeting of the Council.		Version 4.0

Change Record Table.

Date.	Author.	Version.	Status.	Reason.
29 November 2016.	Rosemary Colsell.	2.0.	Final.	Draft revised strategy prepared for public consultation to include the provisions of the Procurement Reform (Scotland) Act 2014 and the Procurement Scotland Regulations 2016.
21 January 2019.	Rosemary Colsell.	4.0	Draft.	Draft updated strategy following consultation for 2019 to 2021.
5 March 2019.	Rosemary Colsell	4.0	Final	Published strategy for 2019 to 2021.
21 June 2022.	Rosemary Colsell.	5.0	Draft	Updated strategy 2021 to 2023 with new legislation and policies.



Business Continuity Management Policy

1. Introduction

This policy provides the framework within which Orkney Islands Council will ensure compliance regarding its duties in relation to Business Continuity, in accordance with statute and relevant guidance.

2. Definition of Business Continuity

For the purpose of this policy, business continuity is defined as the capability of the organisation to continue delivery of products or services at acceptable predefined levels following a disruptive incident.

3. Scope

The policy applies to all activities and functions across all services of the Council.

4. Policy Statement

The Council will maintain a Business Continuity Management System which will:

4.1.

Have regard to:

- The Business Continuity Institute Good Practice Guidelines.
- [Preparing Scotland – Having and Promoting Business Resilience.](#)

4.2.

Maintain plans to minimise the impact to Council services whilst responding to any emergency.

4.3.

Form part of corporate governance arrangements within the Council.

4.4.

Ensure that all Council members, Corporate Directors and other staff, and those working voluntarily or under contract to the Council are:

- Aware of this policy at a level of detail appropriate to their role.
- Aware of the requirement to comply with it.
- Through the provision of appropriate resources (including induction, training and support), enabled to fulfil any role they are assigned in connection with business continuity management.

4.5.

Where products or services are outsourced, ensure that conditions relating to the business continuity arrangements of providers are included in such a contract and

such arrangements are included within the scope of the Council's business continuity plans.

5. Benefits

This policy provides a clear commitment to business continuity management. During normal business and at times of heightened activity, effective business continuity will enable the Council to:

- Continue to provide critical services to the public in times of disruption.
- Make best use of personnel and other resources at times when both may be scarce.
- Reduce the period of disruption to the Council and our communities.
- Resume normal working more efficiently and effectively after a period of disruption.
- Comply with standards of corporate governance.
- Improve the resilience of the Council's infrastructure to reduce the likelihood of disruption.
- Reduce the operational and financial impact of any disruption.
- Comply with its legal duties.

6. Roles and Responsibilities

6.1.

The **Chief Executive** will retain overall responsibility for Business Continuity arrangements within Orkney Islands Council. He / she will ensure the Business Continuity Management System is subject to appropriate audit.

6.2.

The **Corporate Director for Neighbourhood Services and Infrastructure** is responsible for:

- The Business Continuity Management System.
- Ensuring roles, responsibilities and processes in relation to Business Continuity Management are documented and appropriately assigned.
- Ensuring adequate resources are available to provide advice and support to the management of all Council Services in discharging their responsibilities to Business Continuity.
- The review of this policy biennially or following a significant change to its content.

6.3.

All Corporate Directors will ensure:

- Business Continuity Plans exist across their service areas.

- Adequate resources are made available within their respective service areas to maintain business continuity arrangements.
- Business Continuity Plans are reviewed and updated biennially.
- Business Continuity Plans are exercised, as a minimum, annually.
- All service staff are aware of and, where appropriate, trained in their role in any business continuity arrangements.
- Where products or services are outsourced, any contract is subject to considerations relating to the business continuity arrangements of the Council and the ability of the supplier to meet these conditions.
- A Business Impact Analysis is carried out in respect of their respective service areas. These analyses will be reviewed biennially or following a significant change to:
 - Products or services relative to that service.
 - Outsourcing the activity providing that product or service.
 - Service or Council priorities.
 - Legal or Regulatory requirement.

6.4.

The **Head of Property, Asset Management and Facilities** will provide assistance to the Corporate Director for Neighbourhood Services and Infrastructure in the management of the Business Continuity Management System.

6.5.

The **Safety and Resilience Manager** will:

- Ensure there is appropriately trained staff to provide advice or assistance in the Business Continuity Management System.
- Report on Business Continuity activity across all services to the Corporate Leadership Team, annually.
- Ensure Business Continuity arrangements are integrated with Corporate Performance and Risk Management.

7. Minimum Standards

7.1.

Service areas will carry out an initial Business Impact Analysis which will be reviewed biennially or following significant change as described in paragraph 6.3. above.

7.2.

This policy will be reviewed biennially.

7.3.

Business Continuity Plans will be reviewed and updated following exercise activity, or biennially.

7.4.

Business Continuity Plans will be exercised annually.

7.5.

Staff will be made aware of their involvement in Business Continuity arrangements and where necessary, provided with appropriate training.

7.6.

Business Continuity arrangements will be considered where products or services are outsourced.

7.7.

Business Continuity will be incorporated with Performance and Risk Management.

7.8.

Business Continuity arrangements will be subject to appropriate audit.

8. Legal Aspects

The Civil Contingencies Act 2004, Section 2 (1)(c) places a duty on all Category 1 responders, including Local Authorities, to maintain plans for the purpose of ensuring, so far as is reasonably practicable, that if an emergency occurs the person or body is able to continue to perform his or its functions.

Document control Sheet

Review/Approval History

Date	Name	Position	Version Approved
	Les Donaldson	Civil Contingencies Officer	V1.0
25.9.18	P&R		V1.0
22.9.20	P&R		V1.1
21.01.22	SMT		V1.2

Change Record Table

Date	Author	Version	Status	Reason
03.07.20	Les Donaldson	V1.1	FINAL	Biennial update.
21.01.22	Les Donaldson	V1.2	FINAL	Biennial update.

Status Description

Final – The document is complete and is not expected to change significantly. All changes will be listed in the change record table.

Minute

Police and Fire Sub-committee

Tuesday, 31 May 2022, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, David Dawson and Duncan A Tullock.

Present via remote link (Microsoft Teams)

Councillors Graham A Bevan and Raymond S Peace.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Kenny MacPherson, Interim Head of IT and Facilities (for Items 1 to 3).
- Gavin Mitchell, Head of Legal and Governance.
- Hazel Flett, Senior Committees Officer.

Scottish Fire and Rescue Service:

- John McKenna, Station Commander.

Police Scotland:

- Chief Inspector Alastair Garrow (via Microsoft Teams).

Observing

- Kirsty Groundwater, Communications Team Leader.

Apologies

- Councillor Jean E Stevenson.
- Councillor Mellissa-Louise Thomson.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Hazel Flett, Senior Committees Officer (for Item 1).
- Councillor David Dawson (for Item 2 to 4).

1. Appointment of Chair

The Senior Committees Officer called for nominations for Chair of the Police and Fire Sub-committee, and the Sub-committee:

Resolved that Councillor David Dawson be appointed Chair of the Police and Fire Sub-committee.

Councillor David Dawson took the Chair for the remainder of the meeting.

2. Appointment of Vice Chair

The Chair called for nominations for Vice Chair of the Police and Fire Sub-committee, and the Sub-committee:

Resolved that Councillor Duncan A Tullock be appointed Vice Chair of the Police and Fire Sub-committee.

3. Scottish Fire and Rescue Service

Performance Against Orkney Fire and Rescue Plan

After consideration of a report by Iain Macleod, Local Senior Officer, copies of which had been circulated, and after hearing a report from the Station Commander, Scottish Fire and Rescue Service, the Sub-committee:

Scrutinised the statistical performance of the Scottish Fire and Rescue Services, Orkney Islands area, for the period 1 January to 31 March 2022, detailed in the Quarterly Performance Report attached as Appendix 1 to the report by the Local Senior Officer, and obtained assurance that progress was being made against the objectives.

4. Conclusion of Meeting

At 14:35 the Chair declared the meeting concluded.

Signed: David Dawson.

Appendix 8.

Stage 2 Capital Project Appraisal

Infrastructure for Housing at Soulisquoy, Kirkwall

Pages to 407 to 415.

Resolved that, under section 50A(4) of the Local Government (Scotland) Act 1973, the public were excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part I of Schedule 7A of the Act.

This constitutes a summary of the Appendix in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

Local Government (Scotland) Act 1973 – Schedule 7A

Access to Information: Descriptions of Exempt Information

- | | |
|--------------|--|
| Paragraph 6. | Information relating to the financial or business affairs of any particular person (other than the authority). |
| Paragraph 8. | The amount of any expenditure proposed to be incurred by the authority under any particular contract for the acquisition of property or the supply of goods or services. |
| Paragraph 9. | Any terms proposed or to be proposed by or to the authority in the course of negotiations for a contract for the acquisition or disposal of property or the supply of goods or services. |

Minute

Asset Management Sub-committee

Tuesday, 31 May 2022, 11:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Heather N Woodbridge, P Lindsay Hall, James W Stockan and Ivan A Taylor.

Present via remote link (Microsoft Teams):

Councillors Steven B Heddle and Mellissa-Louise Thomson.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Kenny MacPherson, Interim Head of IT and Facilities.
- Shonagh Merriman, Interim Corporate Finance Senior Manager.
- David Sawkins, Deputy Harbour Master: Strategy and Support (for Items 1 and 2).
- Michael Scott, Solicitor.
- Jackie Thomson, Service Manager (Enterprise).
- Graeme Christie, Estates Manager.
- Hazel Flett, Senior Committees Officer.

Observing

- Kirsty Groundwater, Communications Team Leader.

Apology

- Councillor Jean E Stevenson.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Heather N Woodbridge.

1. Disclosure of Exempt Information

The Sub-committee noted the proposal that the public be excluded from the meeting for consideration of Item 3, as the business to be discussed involved the potential disclosure of exempt information of the class described in the relevant paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Land at Saverock, St Ola

After consideration of a joint report by the Corporate Director for Neighbourhood Services and Infrastructure and the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing a report from the Estates Manager, the Sub-committee:

Noted:

2.1. That, in 2017, the Council acquired 10.51 hectares of land at Saverock, St Ola, as detailed on the plan attached as Appendix 1 to the joint report by the Corporate Director for Neighbourhood Services and Infrastructure and the Corporate Director for Enterprise and Sustainable Regeneration, as a strategic acquisition.

2.2. That the land at Saverock, St Ola, was designated as Site K18 in the Orkney Local Development Plan and was deemed suitable for business and industrial development.

2.3. That Orkney's Indicative Regional Spatial Strategy, approved by the Council on 5 May 2021, recognised the strategic nature of land use at Hatston in relation to the Orkney Local Development Plan.

2.4. That, in April 2020, the Council approved the Orkney Harbours Masterplan Phase 1, which included extension of the existing pier at Hatston, together with seabed reclamation and other uses of shore land facilities.

2.5. That Marine Services had requested that Site K18 be transferred from the Strategic Reserve Fund to the Miscellaneous Piers and Harbours Account at its market value of £455,000.

2.6. That the Capital Planning and Asset Management group had confirmed there were no other interests in the land at Saverock, St Ola, and supported the proposed transfer of the land to the Miscellaneous Piers and Harbours Account.

The Sub-committee resolved, in terms of delegated powers:

2.7. That land at Saverock, St Ola, designated as Site K18 in the Orkney Local Development Plan, be transferred from the Strategic Reserve Fund to the Miscellaneous Piers and Harbours Account as an internal movement in reserves at the market value of £455,000.

3. Request to Purchase Site at Garson Industrial Estate, Stromness

On the motion of Councillor Heather N Woodbridge, seconded by Councillor James W Stockan, the Sub-committee resolved that the public be excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraph 9 of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

After consideration of a joint report by the Corporate Director for Neighbourhood Services and Infrastructure and the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing reports from the Estates Manager, the Service Manager (Enterprise) and the Solicitor, the Sub-committee:

Resolved, in terms of delegated powers, what action should be taken with regard to a request to purchase a site at Garson Industrial Estate, Stromness.

The above constitutes the summary of the Minute in terms of the Local Government (Scotland) Act 1973 section 50C(2) as amended by the Local Government (Access to Information) Act 1985.

4. Conclusion of Meeting

At 11:57 the Chair declared the meeting concluded.

Signed: Heather N Woodbridge.