

# MORAY COUNCIL - APPENDIX 1

## BUDGET MONITORING REPORT

QUARTER 3 to 31 DECEMBER 2023

Service	Revised Budget 2023/24 £000s	Budget to 30 Dec 2023 £000s	Actual & Committed to 31 Dec 2023 £000s	Year to date variance £000s
Education, Resources & Community	14,783	11,279	11,229	50
Childrens Services	19,663	13,940	13,824	116
Education	102,138	73,244	72,602	642
General Services Housing & Property	5,533	3,424	3,231	193
Environmental & Commercial Services	30,062	20,869	21,158	(289)
Economic Growth & Development Services	4,433	3,875	4,085	(210)
HR, ICT & Organisational Development	6,456	5,387	5,335	52
Financial Services	2,116	2,083	2,034	49
Governance, Strategy & Performance	6,669	5,788	5,793	(5)
Other Services	2,746	2,142	2,170	(28)
<b>SERVICES excl HEALTH &amp; SOCIAL CARE</b>	<b>194,599</b>	<b>142,031</b>	<b>141,461</b>	<b>570</b>
Health & Social Care (IJB)	61,475	42,995	45,308	(2,313)
Health & Social Care (Non IJB)	104	77	76	1
<b>TOTAL SERVICES incl HEALTH &amp; SOCIAL CARE</b>	<b>256,178</b>	<b>185,103</b>	<b>186,845</b>	<b>(1,742)</b>
<b>Loans Charges</b>	<b>16,407</b>	<b>0</b>	<b>0</b>	<b>0</b>
Provision for Contingencies and Inflation	(5,689)	0	0	0
Additional Costs	4,098	0	0	0
Unallocated Savings	(1,182)	0	0	0
<b>TOTAL PROVISIONS</b>	<b>(2,773)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL SERVICES EXPENDITURE</b>	<b>269,812</b>	<b>185,103</b>	<b>186,845</b>	<b>(1,742)</b>

### Commentary on Quarter 3 Performance

Overall the budget position at 31 December 2023 is expenditure over budget to date of £1.7m, or 0.9%, which includes services delivered on behalf of the Moray Integration Joint Board (MIJB).

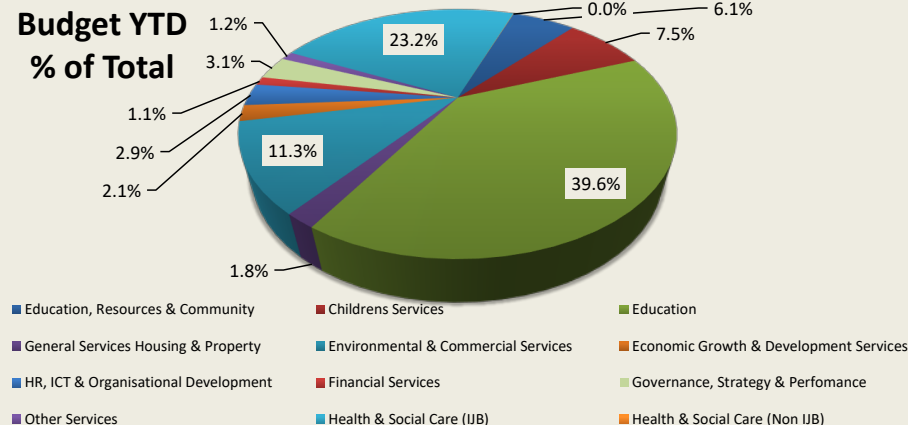
**Childrens Services:** Underspend on a contract for residential care for children with disabilities, out of area placements, and adoption/fostering fees. Within Area Teams, direct payments and home to school transport are over budget.

**Education:** Devolved School budgets are underspent by £818k at the end of the third quarter; £281k in Primary schools and £537k in Secondary schools. Non-devolved budgets are under budget by £88k and £47k respectively.

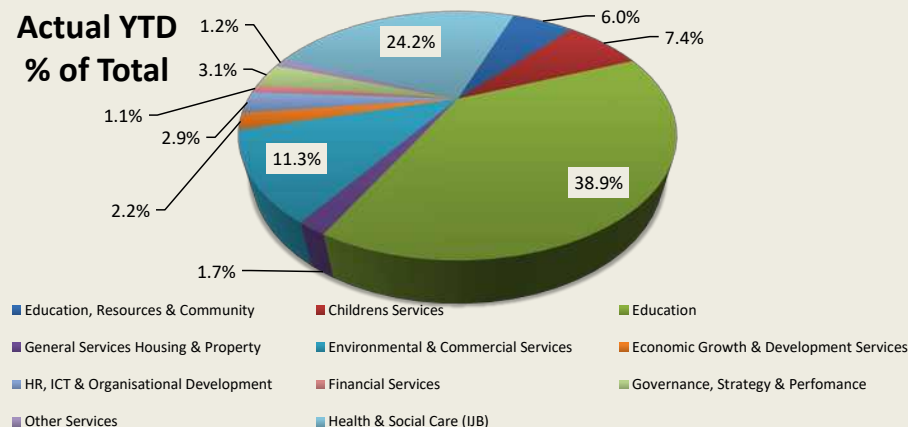
**Environmental & Commercial Services:** There is a net overspend of £289k to date across the services. The main issues include overspends on school transportation, vehicle running costs and winter maintenance, combined with a shortfall in incomes. Underspends in Waste due to the Energy from Waste plant costs offset by underspends on Landfill Tax.

**Economic Growth and Development Services** have a net overspend due to a shortfall in Building Control and Planning fees income.

### Budget YTD % of Total



### Actual YTD % of Total



### YTD Actual Variance to Budget (excl Loans & Provisions)

