

**MORAY COUNCIL - APPENDIX 2**  
**BUDGET MONITORING REPORT**  
**QUARTER 2 to 30 SEPTEMBER 2023**

Service	Revised Budget 2023/24 £000s	Estimated Outturn 2023 £000s	Anticipated Variance £000s	Variance vs Base Budget %
Education, Resources & Community	14,349	14,417	(68)	(0.5)%
Childrens Services	20,086	19,363	723	3.6%
Education	98,880	98,681	199	0.2%
General Services Housing & Property	4,417	4,887	(470)	(10.6)%
Environmental & Commercial Services	28,782	29,229	(447)	(1.6)%
Economic Growth & Development Services	4,085	4,161	(76)	(1.9)%
HR, ICT & Organisational Development	6,188	6,093	95	1.5%
Financial Services	1,832	1,621	211	11.5%
Governance, Strategy & Performance	6,420	6,212	208	3.2%
Other Services	2,706	2,779	(73)	(2.7)%
<b>SERVICES excl HEALTH &amp; SOCIAL CARE</b>	<b>187,745</b>	<b>187,443</b>	<b>302</b>	<b>0.2%</b>
Health & Social Care (IJB)	60,404	65,173	(4,769)	(7.9)%
Health & Social Care (Non IJB)	99	96	3	3.0%
Adjustment to reflect cost sharing agreement	0	0	3,229	-
<b>TOTAL SERVICES incl HEALTH &amp; SOCIAL CARE</b>	<b>248,248</b>	<b>252,712</b>	<b>(1,235)</b>	<b>(0.5)%</b>
<b>Loans Charges</b>	<b>16,407</b>	<b>15,522</b>	<b>885</b>	<b>5.4%</b>
Provision for Contingencies and Inflation	1,902	4,000	(2,098)	(110.3)%
Additional Costs	4,103	2,335	1,768	43.1%
Unallocated Savings	(1,879)	(2,995)	1,116	(59.4)%
<b>TOTAL PROVISIONS</b>	<b>4,126</b>	<b>3,340</b>	<b>786</b>	<b>19%</b>
<b>TOTAL GENERAL SERVICES EXPENDITURE</b>	<b>268,781</b>	<b>271,574</b>	<b>436</b>	<b>0.2%</b>
<b>Funded By:</b>				
Scottish Government Grant	198,331	198,331	0	0.0%
Pay Award Funding via Capital Grant	0	2007	(2,007)	0.0%
Council Tax	49,974	49,974	0	0.0%
Funded From Reserves:				
DSM	1,646	1,646	0	0.0%
DSM c/f	1,689	796	893	52.9%
General/earmarked	638	638	0	0.0%
Covid	15,744	14,953	791	5.0%
MGD Cash Flow	759	0	759	100.0%
MIJB Cost Adjustment	0	3229	0	0.0%
<b>TOTAL FUNDING</b>	<b>268,781</b>	<b>271,574</b>	<b>436</b>	<b>0.2%</b>
<b>OVERALL VARIANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	

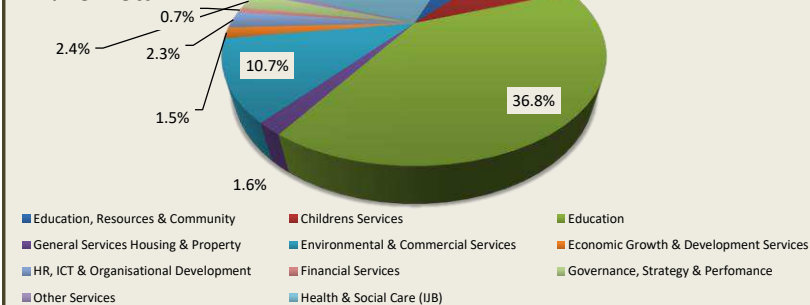
**Commentary on Quarter 2 Performance**

**Childrens Services:** projected underspend from review of contracts going out to tender, the disabilities residential contract (in addition to the planned saving to be taken in quarter 3), fostering fees and allowances underspend and adoption allowances and post-adoption support

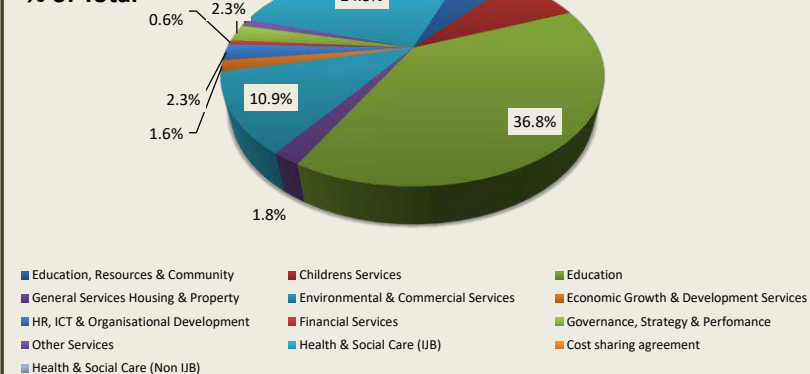
**General Services Housing & Property:** overspends estimated on school repairs and maintenance combined with a property fees recharge shortfall.

**Environmental & Commercial Services:** Shortfall in achieving vacancy targets partly due to sub contractors being utilised, Fleet overspends on vehicles and plant for Council departments. School transport contracts overspend. School transport contracts overspend (Forres Academy relocation of pupils, additional routes for ASN pupils).

**Budget 2023/24 % of Total**



**Est Outturn % of Total**



**Est Outturn Variance to Budget (excl Loans & Provisions)**

