

**MORAY COUNCIL - APPENDIX 1**  
**BUDGET MONITORING REPORT**  
**QUARTER 2 to 30 SEPTEMBER 2023**

Service	Revised Budget 2023/24 £000s	Budget to 30 Sept 2023 £000s	Actual & Committed to 30 Sept 2023 £000s	Year to date variance £000s
Education, Resources & Community	14,349	7,233	7,128	105
Childrens Services	20,086	9,907	9,448	459
Education	98,880	45,917	45,214	703
General Services Housing & Property	4,417	2,613	2,665	(52)
Environmental & Commercial Services	28,782	12,477	11,972	505
Economic Growth & Development Services	4,085	2,340	2,386	(46)
HR, ICT & Organisational Development	6,188	3,837	3,743	94
Financial Services	1,832	1,285	1,339	(54)
Governance, Strategy & Performance	6,420	4,112	4,156	(44)
Other Services	2,706	1,455	1,463	(8)
<b>SERVICES excl HEALTH &amp; SOCIAL CARE</b>	<b>187,745</b>	<b>91,176</b>	<b>89,514</b>	<b>1,662</b>
Health & Social Care (IJB)	60,404	26,326	28,321	(1,995)
Health & Social Care (Non IJB)	99	49	48	1
<b>TOTAL SERVICES incl HEALTH &amp; SOCIAL CARE</b>	<b>248,248</b>	<b>117,551</b>	<b>117,883</b>	<b>(332)</b>
<b>Loans Charges</b>	<b>16,407</b>	<b>0</b>	<b>0</b>	<b>0</b>
Provision for Contingencies and Inflation	1,902	0	0	0
Additional Costs	4,103	0	0	0
Unallocated Savings	(1,879)	0	0	0
<b>TOTAL PROVISIONS</b>	<b>4,126</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL SERVICES EXPENDITURE</b>	<b>268,781</b>	<b>117,551</b>	<b>117,883</b>	<b>(332)</b>

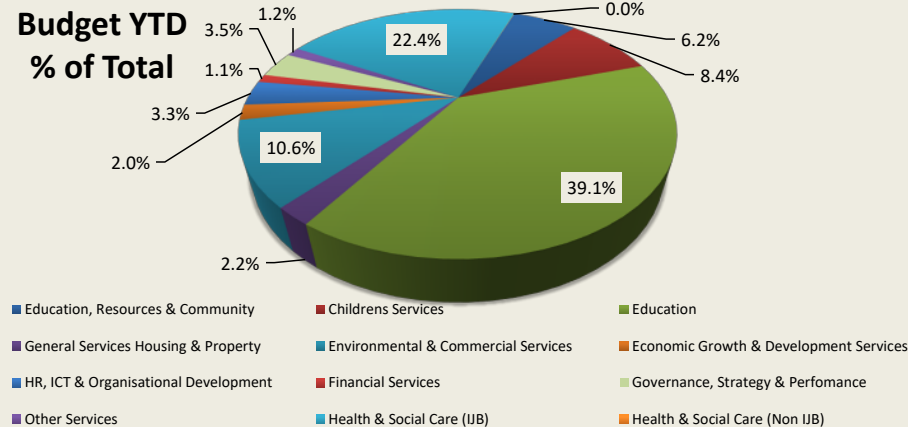
**Commentary on Quarter 2 Performance**

**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 are over budget while fostering home to school transport are under budget.

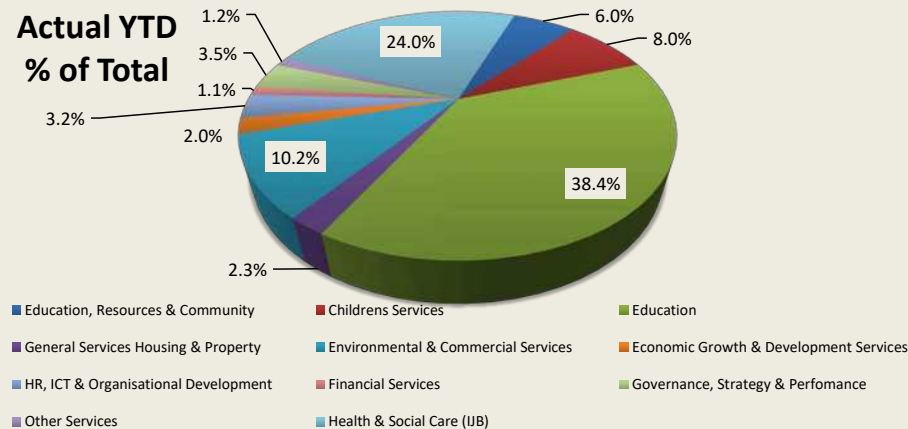
**Education:** Devolved School budgets are underspent by £613k at the end of the second quarter; £130k in Primary schools and £483k in Secondary schools.

**Environmental & Commercial Services:** Underspends across services including: Waste (£180k) with the opening of the new Energy from Waste plant in Aberdeen; Catering underspend (£139k) on food costs and materials; Harbours net underspend (£144k) from over achievement of income target; Consultancy £200k SSEN grant for resilience development projects unspent to date.  
 Overspends in Roads £146k, PTU £90k - school transport additional routes, and shortfall in Bus Revolution income.

**Budget YTD  
% of Total**



**Actual YTD  
% of Total**



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

