

PERTH & KINROSS COUNCIL - GENERAL FUND 2023/24 PROJECTED OUTTURN - SERVICE ANALYSIS
(Based on Expenditure to 30 June 2023)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
Education & Children's Services			
Total	0		
			<p>DEVOLVED SCHOOL MANAGEMENT SCHEME (DSM)</p> <p>There are 66 primary schools, 7 secondary schools, 4 all through schools, 46 nurseries and early learning centres and 1 special school within the Council's DSM scheme. Each school has an individual budget, primarily based on pupil numbers. Headteachers are responsible for the annual budgets devolved to them in April each year. The total DSM budget for 2023/24 is £132.051 million including carry forwards.</p> <p>Within the scheme there is a facility allowing for DSM balances, whether surplus or deficit, to be brought forward from the previous financial year. In addition to the resources devolved, balances may also be available to headteachers of schools that have a carry forward. In 2022/23, £722,000 of DSM balances were brought forward.</p> <p>The Devolved School Management Scheme is currently on budget. Schools are experiencing challenges in achieving staff slippage targets.</p> <p>Pupil Equity Fund</p> <p>(100) The majority of schools within Perth & Kinross Council have been allocated a share of £1.874 million of Pupil Equity Funding from the Scottish Government as a ring fenced grant. Schools are being instructed to use this year's PEF Grant by 31 March 2024 as per the revised Scottish Government guidance. At this time £100,000 is projected to be carried forward into 2024/25 for teacher and support staff costs to the end of the current academic year.</p> <p>100 Projected carry forward of Pupil Equity Funding.</p> <p>NON DEVOLVED</p> <p>Education Services</p> <p>Nursery Sector</p> <p>(400) Additional slippage due to turnover of staff and appointments at the lower end of pay scales. (32) Projected under spend on non domestic rates. 88 Projected under recovery of income due to reduced attendances at Kids Clubs</p> <p>Primary Sector</p> <p>1,187 Slippage target currently not being met within primary sector due to requirement to maintain teacher numbers. (312) Education Recovery funding applied towards slippage target.</p> <p>Secondary Sector</p> <p>48 Staff slippage target not being met. 8 Increased loan charges due to interest rate rises.</p> <p>Special Sector</p> <p>(270) Additional slippage due to recruitment challenges, particularly for pupil support assistants. 28 Increased loan charges due to interest rate rises.</p> <p>Services for Children, Young People & Families</p> <p>(19) Projected under spend taking account of non-recurring funding of £800,000 provided for 2023/24. 84 Projected over spend on legal fees and translation / interpreter services 84 Projected over spend on client travel. (255) The budget for young people with complex behavioural issues, which includes a number of pupils placed within residential schools, is projected to under spend following the provision of £1.152 million of non-recurring 53 Projected over spends on Kinship Care (£32,000), Foster Care (£14,000) and Adoption (£7,000) due to increased demand. 46 There is a projected over spend in relation to supporting care experienced young people (continuing care, supported accommodation) due to a doubling of the number of DWP clients. 94 There is a projected over spend on self directed support (children & disability team - respite provision) due to the level of demand and an increase to the hourly rate paid to clients. (107) Additional grant funding including Unaccompanied Asylum Seeking Children (£84,000) and Wellbank rental income (£23,000).</p>

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			<p><u>Business and Resources Services</u></p> <p>(70) Additional slippage due to turnover of staff. 19 Reduced income from school lets due to reduction in take up as well as closure of Perth High School pitch.</p> <p><u>Catering Services</u></p> <p>(500) Projected under spend within the Early Learning & Childcare 1140 grant for nursery meals based on latest uptake. (74) Projected net under spend on school meals due to uptake. 300 Projected reduction in school meal income.</p>

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Communities			
Total	140		
			ENVIRONMENTAL AND CONSUMER SERVICES
			Regulation
		25	Projected shortfall in Corporate Health and Safety income
			Operations
		35	Additional hire costs for refuse collection vehicles
			Fleet Management
		(115)	Saving on loan charges due to slippage on planned vehicle replacement programme
		100	Additional cost of vehicle materials and repairs
			Waste Strategy
		40	Additional consultancy costs to support the review of operational assets.
			Bereavement Services
		(40)	Additional income from Bereavement Services
			PLANNING AND DEVELOPMENT
		30	Perth Harbour - projected increase in operating costs /shortfall in income
			HOUSING
		20	Projected increase in energy costs at Greyfriars Hostel
		20	Void Rent Loss for housing support properties
			BUSINESS AND RESOURCES
			Public Transport Unit / Car Parking Account
		25	Perth Bus Station - increased costs

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Corporate & Democratic Services			
Total	(282)		
		(102)	Legal & Governance Services Projected under spend on staff costs.
		(30)	Projected under spend on supplies and services across the function.
		(24)	Projected additional income from licensing and recharges
		43	Finance Over spend on external audit fee following increase in charges.
		(24)	Human Resources Projected under spend on staff costs.
		12	Projected over spend on supplies and services.
		(148)	Information Technology and Revenues & Benefits Projected under spend on Housing Benefit Subsidy based on latest activity.
		(9)	Minor net under spends.
		468	Property Projected overspend on property maintenance across the Council estate
		(237)	Projected under spend on energy based on consumption to date.
		(231)	Projected under spend on Pullar House due to updated inflation assumptions
Chief Executive Service			
Total	(19)		
		(19)	Core Costs Staff slippage and additional income
TOTAL	(161)		