

PERTH & KINROSS COUNCIL - GENERAL FUND 2023/24 PROJECTED OUTTURN - SERVICE ANALYSIS
(Based on Expenditure to 31 August 2023)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
Education & Children's Services			
Total	(175)	0	<p>DEVOLVED SCHOOL MANAGEMENT SCHEME (DSM) 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>
		(100)	<p><u>Pupil Equity Fund</u> 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>
		100	<p>Projected carry forward of Pupil Equity Funding.</p>
		(480)	<p><u>NON DEVOLVED Education Services</u></p>
		(32)	<p><u>Nursery Sector</u></p>
		88	<p>Additional slippage due to turnover of staff and appointments at the lower end of pay scales.</p> <p>Projected under spend on non domestic rates.</p> <p>Projected under recovery of income due to reduced attendances at Kids Clubs</p>
		1,026	<p><u>Primary Sector</u></p>
		0	<p>Slippage target currently not being met within primary sector due to requirement to maintain teacher numbers.</p>
		(141)	<p>Education Recovery funding applied towards slippage target.</p> <p>Projected under spend on home to school transport.</p>
		52	<p><u>Secondary Sector</u></p>
		(95)	<p>Staff slippage target not being met.</p> <p>Projected under spend on home to school transport.</p>
		5	<p>Increased loan charges due to interest rate rises.</p>
		(307)	<p><u>Special Sector</u></p>
		(7)	<p>Additional slippage due to turnover of staff and appointments at the lower end of pay scales.</p> <p>Projected under spend on home to school transport.</p>
		21	<p>Increased loan charges due to interest rate rises.</p>
		(150)	<p><u>Services for Children, Young People & Families</u></p> <p>Projected under spend taking account of non-recurring funding of £800,000 provided for 2023/24.</p>
		51	<p>Projected over spend on legal fees and translation / interpreter services</p>
		(26)	<p>Projected under spend on property costs.</p>
		59	<p>Projected over spend on client travel.</p>
		(85)	<p>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</p>
		149	<p>Projected over spends on Kinship Care (£25,000), Foster Care (£112,000) and Adoption (£12,000) due to increased demand.</p>
		35	<p>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.</p>
		81	<p>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.</p>
		(114)	<p>Additional grant funding from Unaccompanied Asylum Seeking Children (£110,000) and income from the Duke of Edinburgh scheme (£4,000) which offset some of the costs above.</p>

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			<p><u>Business and Resources Services</u></p> <p>(66) Additional slippage due to turnover of staff. 35 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	0		
			ENVIRONMENTAL AND CONSUMER SERVICES
			Roads
		(100)	Projected additional income from statutory road network works
		65	Projected over spend on flood maintenance contracts
		(50)	Projected under spend on Street Lighting maintenance
			Regulation
		25	Projected shortfall in Corporate Health and Safety income
			Operations
		300	Projected net shortfall in commercial waste income
		(250)	Projected additional income from sale of recyclates due to favourable market prices and introduction of twin-streaming collection
		35	Additional hire costs for refuse collection vehicles
		(100)	Projected saving on waste disposal contract following introduction of twin-streaming collection
			Fleet Management
		(115)	Saving on loan charges due to slippage on planned vehicle replacement programme
		200	Additional cost of vehicle materials and repairs
			Waste Strategy
		40	Additional consultancy costs to support the review of operational assets.
		130	Projected expenditure on education and awareness for introduction of twin-streaming collection service
			Bereavement Services
		(40)	Additional income from Bereavement Services
			CULTURE AND COMMUNITIES
		150	Savings delayed on Single Cultural Trust
			PLANNING AND DEVELOPMENT
		30	Perth Harbour - projected increase in operating costs /shortfall in income
		(100)	Projected additional Planning & Building Warrant Income based on income trend to date
			HOUSING
		45	Projected increase in energy costs at Greyfriars Hostel
		20	Void Rent Loss for housing support properties
		(20)	Temporary accommodation - reduction in estimated bad debt provision
			BUSINESS AND RESOURCES
			Service Wide
		(350)	Slippage in excess of budgeted target
			Public Transport Unit / Car Parking Account
		25	Perth Bus Station - increased costs
		60	Projected net over spend on Tendered Services

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Corporate & Democratic Services			
Total	127		
		(109)	Legal & Governance Services
		3	Projected under spend on staff costs. Updated projections in relation to income and supplies and services.
		77	Finance Over spend on external audit fee following increase in charges and licensing costs.
		(44)	Human Resources
		21	Projected under spend on staff costs. Projected over spend on supplies and services.
		(40)	Information Technology and Revenues & Benefits
		86	Projected under spend on staff costs
		78	Projected over spend on supplies and services, including postages, interpreter services and licensing costs
		55	Projected over spend on crisis grants and community care grants Projected shortfall in income
		503	Property
		(344)	Projected overspend on property maintenance across the Council estate
		(229)	Projected under spend on energy based on consumption to date.
		70	Projected under spend on Pullar House due to updated inflation assumptions Net over spend across the function including non-delivery of slippage target
Chief Executive Service			
Total	(2)		
		(2)	Core Costs Staff slippage and additional income
TOTAL	(50)		