

Reporting Criteria: +/- £50k or +/- 10%

For information:

The Council don't do monthly based accrual accounting, whereas Health do.

On the Council side, there may be a mismatch between year to date actual and budgets, due to timing differences as to when invoices are paid.

Health do monthly based accrual accounting, therefore, you should see a correlation in the year to date position and the year end outturn position.

Chief Officer	1,141	2,653	1,512	57.0%	Underspends on centrally held funds (£1.4m) and central repairs (£25k) and staff travel and subsistence. This is combined with over-recovery on income for Covid-19 for income loss from charges to clients.
Service Development	286	285	(1)	(0.4%)	Outwith reporting criteria.
Looked After Children	4,743	4,813	70	1.5%	Underspends in Fostering and Adoption due to demand combined with underspends on Residential Placements and over-recovery of income in Supporting Young People Leaving Care from the Home Office for UASC.
Child Protection	1,825	1,800	(25)	(1.4%)	Outwith reporting criteria.
Children with a Disability	552	595	43	7.2%	Outwith reporting criteria.
Criminal Justice	21	33	12	36.4%	Underspend is as a result of staff turnover and vacancies.
Children and Families Central Management Costs	1,962	1,871	(91)	(4.9%)	The overspend relates to staff payroll costs and property rental costs, partially offset by underspends on travel.
Older People	24,705	23,978	(727)	(3.0%)	The YTD overspend is a result of overspends on staffing in Homecare and Residential Units (including spend on agency) and as a result of demand for Care Home Placements.
Physical Disability	2,267	2,196	(71)	(3.2%)	Overspending due to demand for services within Supported Living and timing of expenditure in the Integrated Equipment Service.
Learning Disability	10,366	9,433	(933)	(9.9%)	Overspend is due to demand for services within Supported Living and Residential Placements combined with slippage against budget savings targets (£232k). This is partially offset by staffing underspends in Assessment and Care Management due to vacancies.
Mental Health	1,875	1,836	(39)	(2.1%)	Outwith reporting criteria.
Adult Services Central Management Costs	420	491	71	14.5%	Underspend ing on training costs, staff travel and subsistence and as a result of timing of payments to other bodies. There is also additional income as a result of a post recharge to Scottish Government.

Community & Hospital Services	27,213	26,825	(389)	(1.4%)	Overspending due to agency staffing costs, predominately in OLI GP out of hours, and unachieved savings
Mental Health and Learning Disability	23,743	23,106	(638)	(2.8%)	Overspending due to agency medical and nurse staffing in LIH, out of area eating disorder patients, unachieved savings
Children & Families Services	5,493	5,669	176	3.1%	Saving due to vacant posts.
Commissioned Services - NHS GG&C	48,114	47,693	(421)	(0.9%)	Overspend due to high cost drugs (note delay in GGC reporting costs to HBs so based on estimate)
Commissioned Services - Other	2,842	2,863	21	0.7%	Outwith reporting criteria.
Primary Care Services inc Dental	17,010	17,132	122	0.7%	Saving due to vacant posts mainly within dental services.
Other Primary Care Services	7,619	7,619			

Public Health	1,352	1,364	12	0.9%	Outwith reporting criteria.
Lead Nurse	986	1,070	84	7.8%	Saving due to vacant posts
Management Service	65	54	(10)	(19.2%)	Overspend due to increased volume of orthotics orders
Planning & Performance	1,767	1,704	(63)	(3.7%)	Adverse variance due to unachieved savings
Budget Reserves	0	950	950	0.0%	In year slippage on centrally held budget reserves
Income	(1,514)	(1,234)	279	(22.6%)	Increase in number of visitors requiring emergency hospital treatment
Estates	6,169	6,102	(67)	(1.1%)	Overspend due to increases in cost of materials and utilities

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Chief Officer	5,319	3,019	2,300	43.2%	Reflects forecast underspends on centrally held funds (£2.1m) combined with over-recovery on vacancy savings (£650k) and additional Covid-19 funding (£54k). This is partially offset by a £500k provision for the unfunded impact of the 2022/23 pay award across Social Work.
Service Development	442	437	5	1.1%	Outwith reporting criteria.
Looked After Children	7,628	7,339	289	3.8%	Underspend reflects demand for Fostering, Adoption and Residential Placements as well as over-recovery of

Management Service	745	745	(0)	(0.0%)	Outwith reporting criteria.
Planning & Performance	2,558	2,594	(36)	(1.4%)	Unachieved savings
Budget Reserves	1,646	396	1,250	315.7%	Anticipated slippage on in-year SG allocations
Income	(1,788)	(1,988)	200	(10.1%)	Increase in number of visitors requiring emergency hospital treatment
Estates	9,265	9,333	(68)	(0.7%)	Increases in cost of materials and utilities