Item 2

2nd November 2022

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by the Executive Director of Finance

Contact: Martin Booth Ext: 73837

BUDGET MONITORING 2022-23; PERIOD 6

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2022 to 26 August 2022.

The report was considered by the City Administration Committee on 13 October 2022.

Recommendations:

The Committee is asked to note the contents of this report.

Ward No(s):	Citywide: ✓
Local member(s) advised: Yes ☐ No ☐	consulted: Yes ☐ No ☐

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1. Introduction

1.1 This report provides a summary of financial performance for the period 1 April 2022 to 26 August 2022.

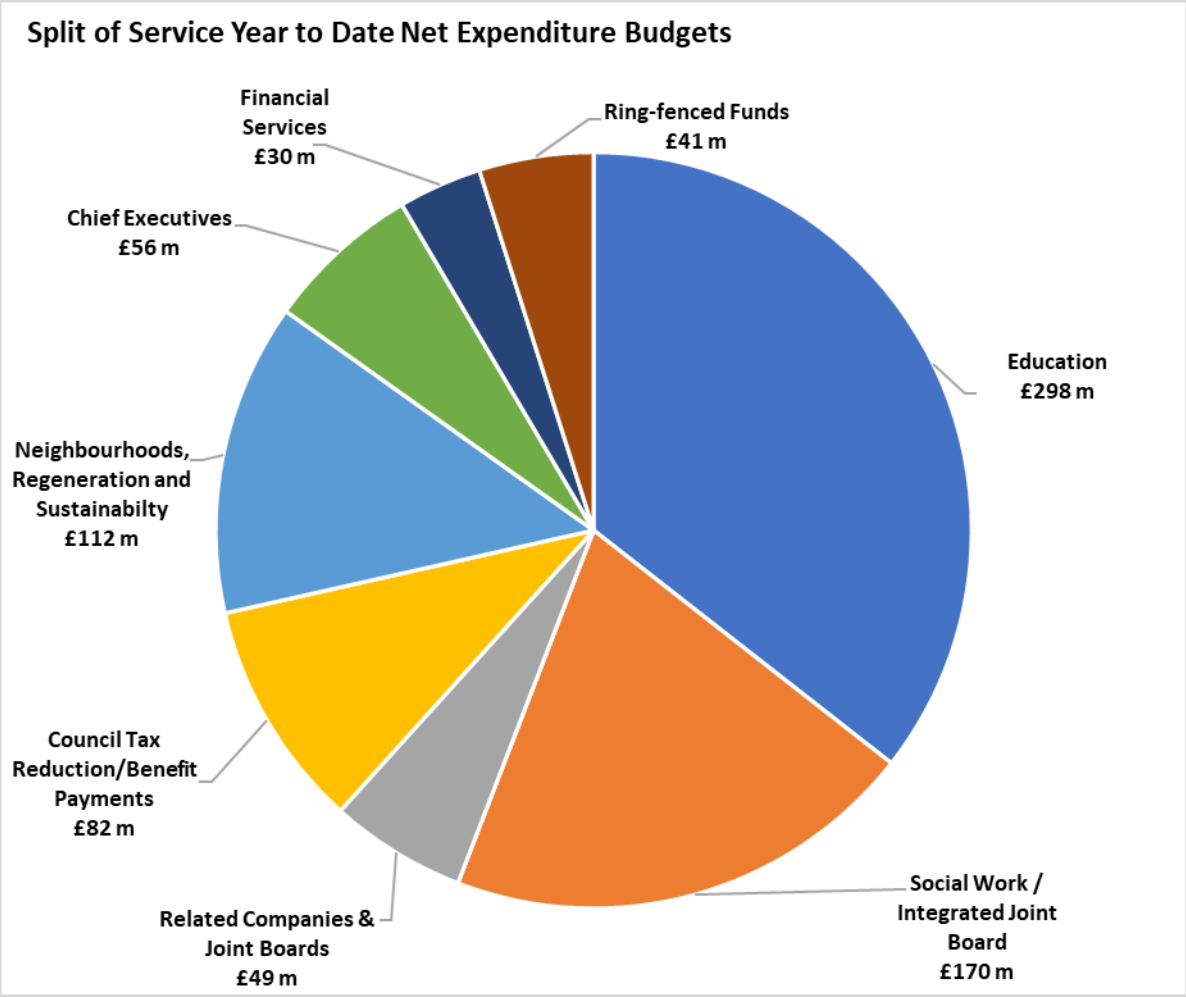
2. Reporting Format

2.1 This report provides a summary of the Council's financial position.

3. Approved Budget

3.1 The 2022-23 budget was approved by Council on 17 February 2022 and the detailed service estimates were subsequently approved by the City Administration Committee on 7 April 2022.

3.2 These budgets are shown as "Original Annual Budget", in the attached monitoring statements. In order to monitor financial performance accurately, budgets will be updated each period to reflect new monies, operational changes and any additional approvals.



3.3 The key changes to the original budget made up to period 6 are outlined in section 4, below.

4. Revenue Budget

4.1 During period 5 and 6 there has been a net budget increase of £16.9m resulting in a cumulative budget increase of £96.0m to date. Service specific budget changes are summarised in the paragraph below.

4.2 The significant budget changes since period 4 are as follows:

4.2.1 Income and Expenditure budgets have been adjusted across services to reflect the net impact of Covid-19 on services. During period 5 and 6 this amounts to £2.3m, cumulatively £4.6m at period 6.

4.2.2 Expenditure budgets across a number of services have increased by a total of £10.1m to reflect previously approved general and covid carry forwards.

4.2.3 Expenditure budgets within NRS have increased by £4.0m to meet the pressure of utility supply price increases being experienced across the entire GCC property estate.

4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Finance's delegated powers and budget realignments between and within various service departments to reflect the transfer of responsibilities and service reconfigurations.

5. Financial Implications of Covid-19

5.1 In response to Covid-19 the Council has incurred additional costs and suffered a loss of income resulting from lockdown restrictions. During period 5 and 6 service budgets have been adjusted by £2.3 million removing any variances resulting from Covid-19, cumulatively to period 6 service budgets have been adjusted by £4.6 million in respect of Covid-19.

6. Summary Position

Revenues

6.1 Council Tax

6.1.1 The Council Tax Income budget is £321.0 million. This will continue to be monitored and further updates provided in future reports.

6.1.2 The council tax collected to 31 August 2022 amounts to £134.4m. This represents 49.17% of the figure to be collected and is 2.37% ahead of last year's equivalent collection figure. The collection target for 2022/23 is 94%.

6.2 Non Domestic Rates

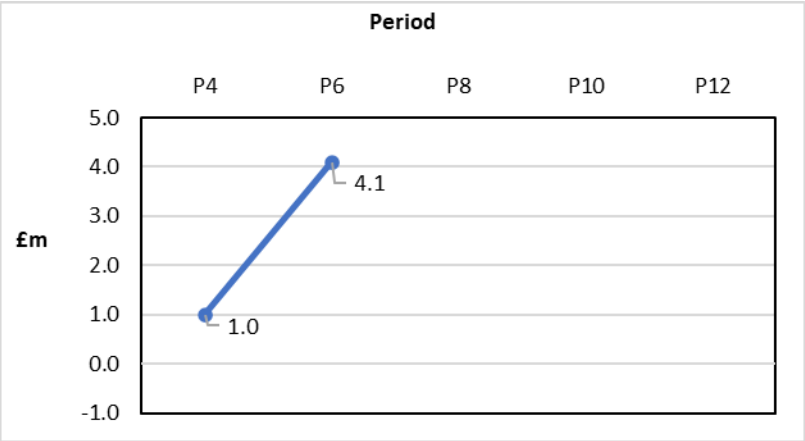
6.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue grant to ensure no overall change in the total revenue support provided by the Scottish Government.

6.2.2 The Non Domestic Rates collected to 31 August 2022 amounts to £155.1m**.** This represents 41.07% of the figure to be collected and is 3.70% ahead of last year's equivalent collection figure. The collection target for 2022/23 is 91%.

7. General Fund

7.1 Net expenditure is running at 100.7% of profile, representing an overspend of £4.1m. This reflects overspends within Neighbourhoods, Regeneration and Sustainability, Education Services and Financial Services.

7.2 Net Expenditure Position – budget variance:



8. Services

8.1 Neighbourhoods, Regeneration and Sustainability £3.2m

8.1.1 This reflects an overspend of £2.3m in Corporate Asset Management due to utility supply price increases being experienced across the entire GCC property estate.

8.1.2 There are also overspends in Refuse Collection and Disposal due to agency, overtime and transport costs and a shortfall in income, in Roads Maintenance mainly due to an increase in streetlighting costs. These pressures are offset by underspends due to staff vacancies where some recruitment is underway.

8.2 Education Services £0.4m

8.2.1 This reflects overspends in staffing associated with ongoing pressures from pupil roll increases, in pupil transport due to above inflationary cost increases within the transport sector and higher than anticipated clothing and footwear grants. These pressures are offset by a non-recurring underspend in Early Years employee costs and in supplies and services due to lower than anticipated school meal charges in Primary and Secondary Schools.

8.3 Financial Services £0.5m

8.3.1 This reflects an overspend in Catering and Facilities Management due to an under recovery of income within Encore venues and overspends within food provision costs due to the impact of above inflationary increases within food costs. This pressure is offset by underspends in employees costs due to vacancies within Customer and Business Services.

9. Social Work Services

9.1 The Glasgow City Integration Joint board (IJB) is now responsible for the planning and commissioning of health and social care services within the city.

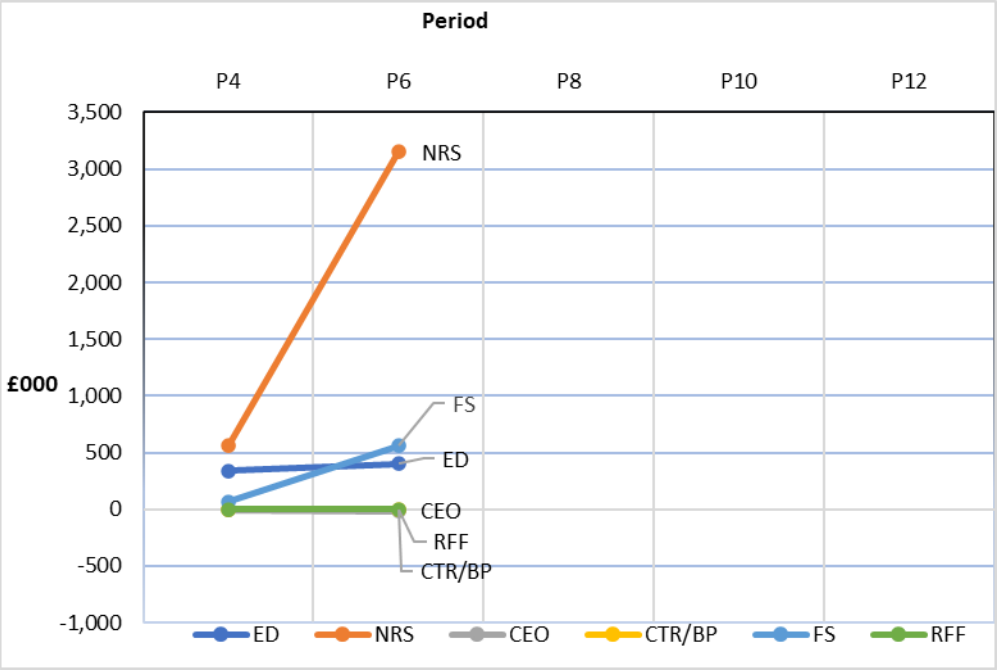
9.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.

9.3 At period 6 Social Work Services is showing an underspend of £0.2m. This underspend reflects underspends within Adult Services and Older People/Physical Disabilities offset by overspends within Children and Families and Resources.

9.4 Any additional expenditure incurred as a result of Covid-19 is being funded from Scottish Government funding received last year and held in earmarked reserves by the IJB.

10. Service Variance Comparison

10.1 Service financial performance across the year to date is illustrated below:



11. Forecast

11.1 At this stage of the year the overall position is expected to be in line with budget after excluding the impact of Covid-19. A full probable outturn exercise will be undertaken for the next report scheduled for Period 8.

12. Recommendations

12.1 The Committee is asked to note the contents of this report.

LIST of Attachments:

- Key Figures
- Council Tax Income
- Non Domestic Rates Income
- General Fund Summary
- Social Work Services Summary
- Detailed Service Reports

APPENDIX 1

GLASGOW CITY COUNCIL
BUDGET MONITORING

KEY FIGURES

PERIOD 6 - 1 April 2022 to 26 August 2022

Measure	**Status (Under or Over Budget Profile)**	**Period 6**
Council Tax Income	On line	
Council Tax Collection Rate	Ahead	+2.37%
Non Domestic Rates Collection Rate	Ahead	+3.70%
General Fund Net Expenditure	Over	+£4.1m
Service Departments:		
Chief Executive's Office	On budget	
Education Services	Over	+£0.4m
Financial Services	Over	+£0.5m
Financial Services – Benefit Payments	On budget	
Financial Services – Ring Fenced Funds	On budget	
Neighbourhoods, Regeneration and Sustainability	Over	+£3.2m
		+£4.1m
Social Work Services	Under	-£0.2m

Glasgow City Council

Budget Monitoring 2022/23

Revenues - Income Monitoring and Cash Collection

Period to 31st August 2022

Council Tax

Income Monitoring	Estimate 2022/23 £000	Forecast Outturn 2022/23 £000	Variance £000
	321,029	321,029	0

Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	34,398	34,398	12.68	13.10	-0.42
May	32,148	66,546	24.43	21.29	3.14
June	21,002	87,548	31.82	29.61	2.21
July	23,053	110,601	40.33	38.01	2.32
August	23,750	134,351	49.17	46.80	2.37
September			0.00	55.82	
October			0.00	64.67	
November			0.00	74.49	
December			0.00	82.57	
January			0.00	89.61	
February			0.00	92.17	
March			0.00	93.92	

Total Cash to be Collected (i.e. net of Council Tax Reduction etc)	**273,238**
Target collection in year (94%)	**256,844**

Glasgow City Council

Budget Monitoring 2022/23

Revenues - Cash Collection

Period to 31st August 2022

Non Domestic Rates

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	13,221	13,221	3.44	0.95	2.49
May	65,398	78,619	20.48	17.26	3.22
June	20,010	98,629	25.90	24.61	1.29
July	28,326	126,955	33.47	31.22	2.25
August	28,152	155,107	41.07	37.37	3.70
September			0.00	44.80	
October			0.00	60.89	
November			0.00	68.06	
December			0.00	74.31	
January			0.00	81.60	
February			0.00	87.16	
March			0.00	90.05	

Total Cash to be Collected	**377,706**
Target collection in year (91%)	**343,712**

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET : MONITORING REPORT
GENERAL FUND SERVICE SUMMARY

PERIOD 6: 1 APRIL 2022 TO 26 AUGUST 2022

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure Actual £000	Total Expenditure Budgeted £000	Total Income Actual £000	Total Income Budgeted £000	Net Expenditure Actual £000	Net Expenditure Budgeted £000	Variance on Net Expenditure £000	
100,092	21,752	121,844	Chief Executive's Office	59,650	59,662	3,285	3,285	56,365	56,377	-12	
695,879	25,845	721,724	Education Services	309,411	309,549	10,763	11,304	298,648	298,245	403	OVER
38,282	1,732	40,014	Financial Services	49,624	49,877	18,580	19,391	31,044	30,486	558	OVER
86,944	-19	86,925	Financial Services - Council Tax Reduction Scheme/Benefit Payments	190,970	190,970	108,834	108,834	82,136	82,136	0	
7,618	38,569	46,187	Financial Services - Ring-fenced Funds	40,952	40,952	0	0	40,952	40,952	0	
169,668	8,084	177,752	Neighbourhoods, Regeneration and Sustainability	188,779	186,757	73,157	74,289	115,622	112,468	3,154	OVER
106,019	0	106,019	Related Companies and Joint Boards	49,084	49,084	11	11	49,073	49,073	0	
-84,805	0	-84,805	Specific Grant	0	0	59,965	59,965	-59,965	-59,965	0	
1,119,697	95,963	1,215,660	TOTAL	888,470	886,851	274,595	277,079	613,875	609,772	4,103	OVER

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	6	8	10	12
Percentage	100.2%	100.7%			

CITY OF GLASGOW COUNCIL
2022/23 REVENUE BUDGET : MONITORING REPORT
SOCIAL WORK SERVICES SUMMARY

PERIOD 6: 1 APRIL 2022 TO 26 AUGUST 2022

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure Actual £000	Total Expenditure Budgeted £000	Total Income Actual £000	Total Income Budgeted £000	Net Expenditure Actual £000	Net Expenditure Budgeted £000	Variance on Net Expenditure £000
514,271	**0**	**514,271**	**Social Work Services**	**282,840**	**281,867**	**107,780**	**106,584**	**175,060**	**175,283**	**-223**
-15,519	**0**	**-15,519**	**Specific Grant**	**0**	**0**	**5,173**	**5,173**	**-5,173**	**-5,173**	**0**
0	**0**	**0**	**Transfer to IJB reserves**	**0**	**0**	**-223**	**0**	**223**	**0**	**223**
498,752	**0**	**498,752**	**TOTAL**	**282,840**	**281,867**	**112,730**	**111,757**	**170,110**	**170,110**	**0**

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	6	8	10	12
Percentage	**100.0%**	**100.0%**			

DETAILED SERVICE STATEMENTS

Glasgow City Council

Education Services

Joint Report by the Executive Director of Finance and the Executive Director of Education Services.

Contact: Lorna Goldie – ext. 74224

Revenue Budget Monitoring: Period 6 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2022 to 26 August 2022.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 5 and 6 the net expenditure budget had increased by £0.028m.

2.2 The significant changes for periods 5 and 6 are as follows:

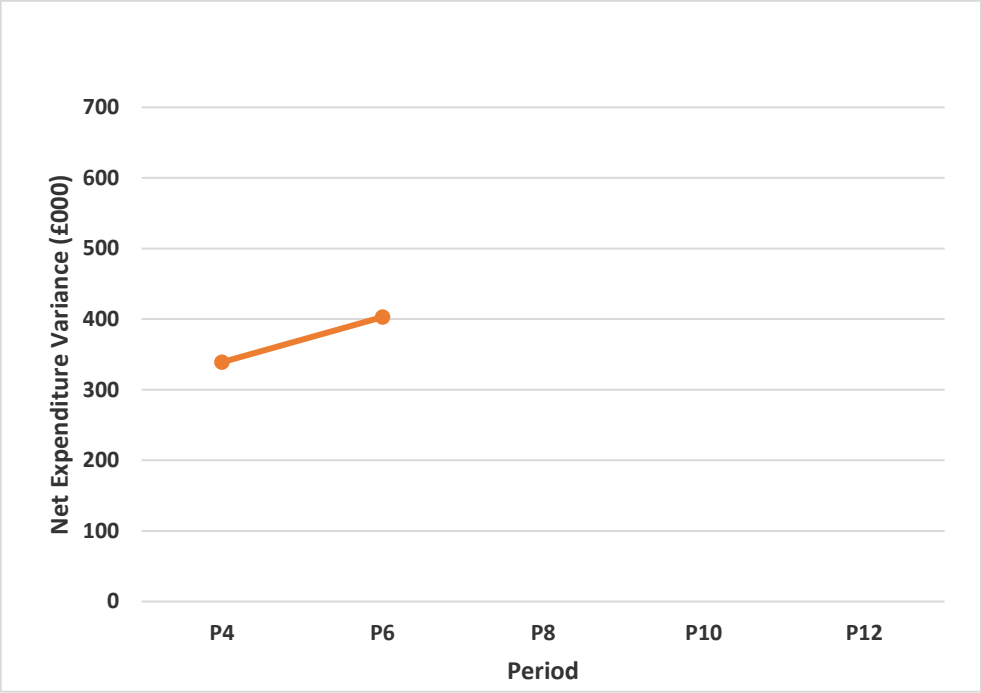
2.2.1 Expenditure and income budgets have increased by £7.806m reflecting the Scottish Attainment Challenge funding from the Scottish Government.

2.2.2 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £138,000 lower than budget and gross income is £541,000 less than budget. This results in net expenditure being £403,000 over budget at period 6

3.2 Variance Comparison



3.3 The 2022-23 budget includes approved savings of £9.54m. At this stage of the year, it is anticipated that actual savings will amount to £9.34m, representing 98% of the target. It is anticipated that the Under 22 Bus Travel saving will not be achieved in full as there was a delay in young people receiving their entitlement cards.

4. Reasons for Variances

4.1 Within Education Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Support Services	10	↑
Early Years Service	-1,789	↓
Primary Schools	-142	↓
Secondary Schools	766	↑
Additional Support for Learning	869	↑
Other Education Mainheads	689	↑

Note: An upward arrow indicates a deteriorating position, and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below.

4.2 **Support Services**

The net overspend of £10,000 is within Employee Costs.

4.3 **Early Years**

The net underspend of £1,789,000 at period 6 is mainly from Employee costs of £1,455,000 and an over-recovery of Income of £88,000. This underspend in employee costs will be required to part fund the proposed increase to the Early Learning and Childcare (ELC) Sustainable Rate from August 2022. Income is over-recovered due to a higher number of paying children attending in-house nurseries.

4.4 **Primary**

The net underspend of £142,000 arises from an overspend in Employee Costs of £783,000 due to additional school staffing entitlements aligned to pupil roll projections. Income is £100,000 under-recovered primarily due to less than budgeted school letting income. These pressures are offset by an underspend in supplies and services (£1,047,000) relating to lower than anticipated school meal recharges.

4.5 **Secondary**

At period 6 there is a net overspend of £766,000 arising from an overspend in Employee Costs (£329,000) due to additional school staffing entitlements aligned to projected pupil roll increases. There is an overspend on transport as a result of pressures on home to school provision (£215,000), whilst Clothing and Footwear Grants are also overspent by £307,000. These overspends are offset in part by an underspend in supplies and services (£301,000) primarily due to lower than anticipated charges for school meals. There is also an under-recovery of income due to lower than budgeted School Letting income post covid (£118,000).

4.6 **Additional Support for Learning (ASL)**

The net overspend of £869,000, at period 6, is principally in pupil transport costs and can be attributed to the lasting impact of above inflationary increases within the transport sector. A working group has been set up including headteachers in the ASL sector with the aim of reviewing and rationalising usage to ensure the most effective outcome.

4.7 **Other Education Mainheads**

The net overspend of £689,000 at Period 6 arises mainly from overspends in employee cost budgets linked to pressures arising from prior year roll projections (£378,000). There are also under-recoveries in income relating to Blairvaddach (£201,000) and School Technician Services (£14k).

5. Action

The Executive Director of Education Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report. This includes:

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement and taking appropriate action if not.
- Progressing savings initiatives to improve on expected recovery rates, with a focus on the implementation of the under 22 bus travel initiative.
- Reconfiguration of staffing within Early Years to align with the demand for extended day and extended year provision.
- Identifying opportunities for efficiencies through procurement.

6. Forecast

The senior management team will continue to address the financial pressures through a series of management actions to mitigate the overspend. There are significant external pressures which have still to impact on the financial position including above inflationary increases on transport provision; the impact of the Scottish Living Wage on the ELC sustainable rate and the impact of the economic downturn on welfare related entitlement.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 6 - 1 APRIL 2022 TO 26 AUGUST 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,057	84	5,141	Support Services	2,173	2,163	10	0	OVER
129,391	47	129,438	Early Years Service	49,507	51,208	-1,701	-3	UNDER
238,909	10,716	249,625	Primary Schools	109,062	109,309	-247	0	UNDER
235,762	7,832	243,594	Secondary Schools	112,530	112,004	526	0	OVER
70,405	1,125	71,530	Additional Support for Learning	29,280	28,447	833	3	OVER
6,792	90	6,882	Schools - Other	2,914	2,540	374	15	OVER
3,182	0	3,182	Education Maintenance Allowance / Bursaries	822	822	0	0	
123	0	123	Gateway	123	123	0	0	
2,059	257	2,316	Education Improvement Services	1,270	1,203	67	6	OVER
15,908	14,395	30,303	Education - Miscellaneous	1,093	1,093	0	0	
1,863	1,996	3,859	Vocational Training	637	637	0	0	
709,451	**36,542**	**745,993**	**TOTAL GROSS EXPENDITURE**	**309,411**	**309,549**	**-138**	**0**	**UNDER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	0	0	Support Services	0	0	0	0	
575	14	589	Early Years Service	2,973	2,885	88	3	OVER
2,387	6,480	8,867	Primary Schools	1,057	1,162	-105	-9	UNDER
3,069	1,851	4,920	Secondary Schools	2,409	2,649	-240	-9	UNDER
1,916	95	2,011	Additional Support for Learning	894	930	-36	-4	UNDER
834	9	843	Schools - Other	173	403	-230	0	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	782	782	0	0	
0	0	0	Gateway	0	0	0	0	
1,791	237	2,028	Education Improvement Services	1,972	1,990	-18	-1	UNDER
0	0	0	Education - Miscellaneous	0	0	0	0	
0	2,011	2,011	Vocational Training	503	503	0	0	
13,572	**10,697**	**24,269**	**TOTAL DEPARTMENTAL INCOME**	**10,763**	**11,304**	**-541**	**-5**	**UNDER**
695,879	**25,845**	**721,724**	**DIRECT NET EXPENDITURE**	**298,648**	**298,245**	**403**	**0**	**OVER**
84,805	0	84,805	Specific Government Grant	59,965	59,965	0	**0**	
611,074	**25,845**	**636,919**	**ADJUSTED SERVICE NET EXPENDITURE**	**238,683**	**238,280**	**403**	**0**	**OVER**

Glasgow City Council

Glasgow City Health and Social Care Partnership

Joint Report by the Executive Director of Finance and the Chief Officer, Glasgow Health and Social Care Partnership

Contact: Sharon Wearing - ext 78838

Budget Monitoring: 2022/23 Period 6 – Social Work Services

1. Introduction

1.1 This monitoring statement provides a summary of the financial performance of **Social Work Services** for the period 1 April 2022 to 26 August 2022. The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies. The attached monitoring statements compare actual financial performance to date with the budgeted position.

1.2 The Glasgow City Integration Joint Board (IJB) is now responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.

2. Budget Changes

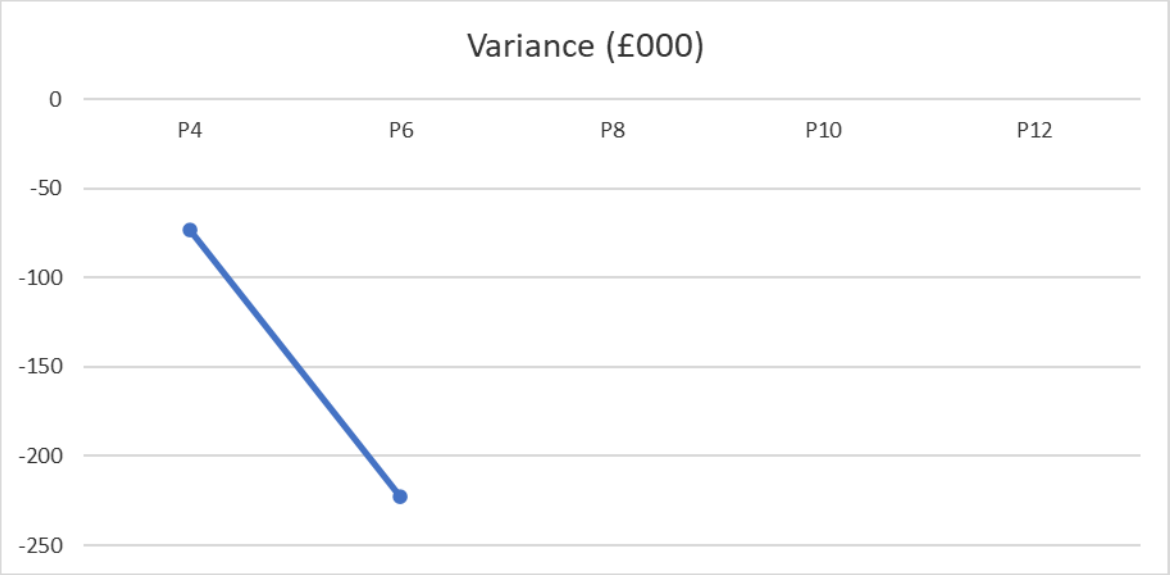
2.1 Prior to the end of Period 4 there has been no change to the net expenditure budget. During periods 5 and 6 there has also been no change to the net expenditure budget to 26 August 2022.

2.2 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £973,000 (0.3%) higher than budget and income is £1,196,000 (1.1%) more than budget, giving net expenditure of £223,000 (0.1%) less than budget.

3.2 Variance Comparison



3.3 The HSCP 22/23 budget includes a savings target of £5.119m. Currently we are projecting to achieve 97% of this target in this financial year. We also have unachieved savings of £2.919m carried forward from 21/22 which we are currently forecasting achieving £2.490m by March 2023.

3.4 Any additional expenditure incurred as a result of Covid-19 is being funded from Scottish Government funding received last year and held in earmarked reserves by the IJB.

4. Reasons for Budget Variances

4.1 Within Social Work Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Adults	-461	↓
Older People/Physical Disability	-378	↑
Children and Families	324	↓
Criminal Justice	0	↓
Resources	292	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

4.2 Adults Services

There is a net underspend of £461,000.

There is an underspend in employee costs of £1,544,000 across Adult Service, as a result of vacancies. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

An underspend of £71,000 on transport costs is mainly attributable to reduced capacity in Day Services in Learning Disability due to the pandemic. Supplies and services are £69,000 underspent in the main within Mental Health.

An overspend of £487,000 on Third Party Payments is attributable to an overspend on Purchased Services including SDS options 2/3 in Learning Disability (£684,000) and Mental Health (£43,000), partially offset by an underspend in Addictions (£296,000).

Direct Payments are underspent by £310,000, mainly in Learning Disability and there is £112,000 of Direct Payment Income, reflecting recoveries to date of unused self-directed support budgets.

This is offset by overspends in Homelessness of £1,180,000. Property costs are overspending by £1,012,000 and reflects an increase in demand which has driven increased expenditure in a number of areas including bed and breakfast accommodation, increase in temporary furnished flats and associated repairs and maintenance compared to pre pandemic levels. This has been compounded by an increase in inflationary pressures due to current market conditions in areas such as utility costs and accommodation charges. In addition, homelessness income is under-recovered by £673,000 which is in the main due to a housing benefit subsidy under-recovery based on current recovery levels. Action is underway to address this position which includes, investigation into charging arrangements relating to historical storage of service user's furniture/personal belongings upon leaving temporary accommodation; provision of additional staffing resources to accelerate transition from Bed & Breakfast to Temporary Furnished Flat's aiming to ensure full utilisation of void properties, and a review of income streams to ensure full cost recovery of homelessness services.

4.3 **Older People/Physical Disability**

There is a net underspend of £378,000.

Employee costs is overspent by £241,000. The use of agency and overtime within directly provided services continues due to high staff sickness levels and vacancies as a result of the continued challenges around recruitment.

There is an underspend of £310,000 across Purchased Services and Direct Payments. This is mainly attributable to a) Older People (£210,000 overspent) b) Physical Disabilities (£326,000 underspent) and c) Carers (£195,000 underspend). This is reflective of current demand levels and will be closely monitored during the year as demand continues to return to pre-pandemic levels.

There is an underspend within Supplies & Services of £240,000 which is due to underspends in equipment for Alarms and Homecare as a result of reduced activity and underspends in Carers short breaks budget.

Transport is overspent by £181,000 mainly due to repairs to an ageing fleet and increased fuel charges.

Income is also showing an over recovery of £278,000. This includes £121,000 of Direct Payment Income, reflecting recoveries to date of unused self-directed support budgets.

4.4 Children and Families

There is a net overspend of £324,000.

Employee Costs is overspending by £297,000 due to the requirement for absence cover in Children's Residential Homes.

There is an overspend of £1,390,000 across Purchased Services and Direct Payments. Direct Payments is overspent by £1,100,000 and Direct Assistance by £395,000, which reflects an increase in demand and the level of support required in this service area. This is offset by an over-recovery in income of £1,457,000 for UASC (Unaccompanied Asylum Seeking Children) income from the Home Office.

4.5 Resources

There is a net overspend of £292,000.

Transport costs are overspent by £109,000 due to the increased charges around taxis for TASS (Technical and Support Services) and an increase in fuel charges

Supplies & Services is overspending by £255,000 mainly due to increased activity in Equipu, which is partly offset by an over-recovery in income of £59,000, again around Equipu.

5 Action

The Chief Officer continues to manage and review the budget across all areas of the Service in conjunction with the leadership team. An action plan has been developed for Homelessness and this will be monitored as part of this review.

6 Conclusion

Social Work Services is reporting a net underspend of £223,000 (0.1%) less than budget for the period 1 April 2022 to 26 August 2022.

The position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

The overall position will continue to be kept under review and any significant changes reported as we move closer to the year end.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT
SERVICE SUMMARY

SOCIAL WORK SERVICES
PERIOD 6 - 1 APRIL 2022 TO 26 AUGUST 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
201,986	17,582	219,568	Adults	92,619	93,674	-1,055	-1	**UNDER**
264,732	15,332	280,064	Older People/Physical Disability	104,714	104,814	-100	0	**UNDER**
131,484	2,526	134,010	Children and Families	55,393	53,612	1,781	3	**OVER**
19,305	2,979	22,284	Criminal Justice	7,756	7,756	0	0	**ON TARGET**
120,064	-28,443	91,621	Resources	22,358	22,011	347	2	**OVER**
737,571	**9,976**	**747,547**	**TOTAL EXPENDITURE**	**282,840**	**281,867**	**973**	**0**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
32,557	1	32,558	Adults	12,561	13,155	-594	-5	**UNDER**
10,421	202	10,623	Older People/Physical Disability	4,147	3,869	278	7	**OVER**
4,314	411	4,725	Children and Families	3,202	1,745	1,457	83	**OVER**
4,587	2,979	7,566	Criminal Justice	1,968	1,968	0	0	**ON TARGET**
171,421	6,383	177,804	Resources	85,902	85,847	55	0	**OVER**
223,300	**9,976**	**233,276**	**TOTAL INCOME**	**107,780**	**106,584**	**1,196**	**1**	**OVER**
514,271	**0**	**514,271**	**NET EXPENDITURE**	**175,060**	**175,283**	**-223**	**0**	**UNDER**
15,519	0	15,519	Specific Grant	5,173	5,173	0		
498,752	**0**	**498,752**	**REVISED NET EXPENDITURE**	**169,887**	**170,110**	**-223**	**0**	**UNDER**
0	0	0	Transfer to IJB Reserves	223	0	223		
498,752	**0**	**498,752**	**FINAL NET EXPENDITURE**	**170,110**	**170,110**	**0**		

Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

Joint Report by the Executive Director of Finance and the Executive Director of NRS

Contact: Alison Duffy – 07554 950796

Budget Monitoring: Period 6 – Neighbourhoods, Regeneration and Sustainability

1. Introduction

1.1 This monitoring statement provides a summary of the revenue financial performance of **Neighbourhoods, Regeneration and Sustainability** for the period 1 April 2022 to 26 August 2022.

1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 5 to 6 the gross expenditure budget has increased by £4.268m. The gross income budget has decreased by £1.385m. The net expenditure budget has therefore increased by £5.653m. This includes the financial implications of the COVID response to date. The cumulative net expenditure budget is £177.752m at the 26 August 2022.

2.2 The significant changes from periods 5 to 6 are as follows:

2.2.1 The income budgets have been reduced by £1.444m to reflect the net financial implications of the COVID response between periods 5 to 6.

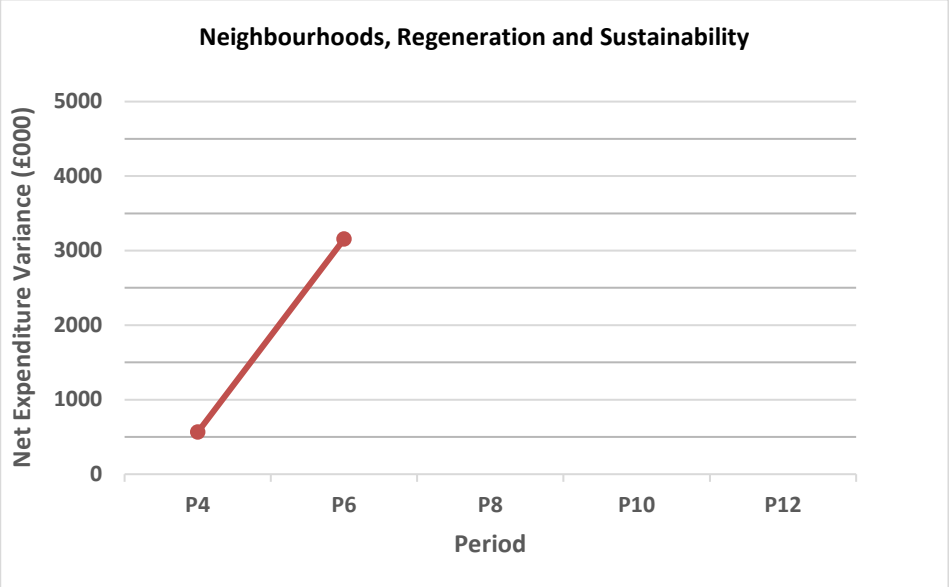
2.2.2 The gross expenditure budget has increased by £3.356m in Corporate Asset Management and by £0.644m in Roads Operations as a result of a budget virement to part fund the impact of price increases in energy supplies.

2.2.3 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £2.022m more than budget and gross income is £1.132m less than budget. This results in net expenditure being £3.154m more than budget at period 6. This overspend is 2.8% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2022-23 budget includes approved savings of £8.686m. At this stage of the year, it is anticipated that actual savings will amount to £5.886m representing 68% of the target. Some of the savings are being met on a non-recurring basis. This is reflected in the overall financial position reported in this monitoring statement. There are also recently implemented savings where the financial impact will not be fully reflected until later in the year.

4 Reasons for Variances

4.1 Within Neighbourhoods, Regeneration and Sustainability, the net variances are referenced in the following table.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Sustainability	94	↑
Planning and Building Standards	-262	↓
Housing	-64	↓
Regulatory	-162	↓
Community Safety	-78	↓
Refuse Collection and Disposal	2,037	↑
Parks and Open Spaces	109	↑
Streetscene	-1,395	↓
Roads Operations	596	↑
Project Management and Design	-40	↓
Corporate Asset Management	2,559	↑
Transport	-106	↑
Business Support	-134	↓
TOTAL	**3,154**	

Note: An upward arrow indicates a deteriorating position, and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below

4.2 **Sustainability**
Net expenditure is £94,000 over budget due to electricity costs relating to electric vehicle (EV) charging points across the city. An EV charging mechanism is currently being progressed.

4.3 **Planning and Building Standards**
Net expenditure is £262,000 less than budget due to lower than budgeted employee costs as a result of vacancies within the Service and higher than budgeted income from Planning applications.

4.4 **Housing**
Net expenditure is £64,000 less than budget due to higher than budgeted income from Homes of Multiple Occupancy.

4.5 **Regulatory**
Net expenditure is £162,000 less than budget due to lower than budgeted staff costs as a result of vacancy management within Environmental Services and Trading Standards, however recruitment is ongoing.

4.6 **Community Safety**
Net expenditure is £78,000 less than budget mainly due to lower than budgeted staff costs as a result of vacancies within the Service.

4.7 **Refuse Collection and Disposal**
Net expenditure is £2,037,000 over budget. Staff costs are £285,000 over budget due to expenditure on agency costs and overtime to cover for absence and vacancies. Transport costs are greater than budget as a consequence of the Council's aging fleet, repairs and maintenance costs and vehicle and plant hire. Fuel costs are over budget due to recent price increases. Income is £547,000 lower than budget due an under recovery of fees and charges mainly from commercial waste.

4.8 **Parks and Open Spaces**
Net expenditure is £109,000 over budget due to higher abnormal repairs on the vehicle fleet within grounds maintenance partially offset by lower than budgeted staff costs as a result of vacancy management.

4.9 **Streetscene**
Net expenditure is £1,395,000 less than budget due to staff vacancies however some recruitment is ongoing.

4.10 **Roads Operations**
Net expenditure is £596,000 more than budget due to an increase in streetlighting costs and an under recovery of income offset by lower than budgeted staff costs.

4.11 **Corporate Asset Management**
Net expenditure is £2,559,000 more than budget mainly due a significant price increase in utility costs.

4.12 **Transport**
Net expenditure is £106,000 less than budget due to increase costs for vehicle repairs and fuel offset by additional income.

4.13 **Business Support**
Net expenditure is £134,000 less than budget mainly due to lower staff costs as a result of vacancy management.

5. Action

5.1 The Leadership and Senior Management Teams will continue to closely monitor the Department's financial position to try and ensure the Department manages the financial pressures it faces. It will continue to exercise strict vacancy

management and strict management controls over expenditure and will continue to explore all other innovative options to minimise net expenditure throughout the remainder of the 2022/23 financial year in order to minimise the level of overspend.

6. Forecast

6.1 The department faces significant budget pressures including pressures within waste disposal and significant price increases in energy and fuel costs which will continue to impact on the Service across a range of functions including Streetlighting, estate management and, refuse collection and disposal.

6.2 Service reforms across the department will be key to improving on the projected net expenditure position. The current service reform programme is being reviewed to accelerate options and widen the scope of to deliver an improved position.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 6: 1 April 2022 to 26 August 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
772	491	1,263	Sustainability	477	290	187	64	**OVER**
9,115	100	9,215	Planning and Building Standards	3,355	3,491	-136	-4	**UNDER**
121,762	516	122,278	Housing	34,126	34,060	66	0	**OVER**
24,609	-13,512	11,097	Regulatory	4,186	4,342	-156	-4	**UNDER**
22,839	-34	22,805	Community Safety	7,510	7,443	67	1	**OVER**
79,102	-504	78,598	Refuse Collection and Disposal	30,833	29,343	1,490	5	**OVER**
26,957	-2,011	24,946	Parks and Open Spaces	10,235	10,024	211	2	**OVER**
21,905	-2,358	19,547	Streetscene	5,956	7,339	-1,383	-19	**UNDER**
34,502	13,810	48,312	Roads Operations	18,862	19,124	-262	-1	**UNDER**
11,600	-335	11,265	Project Management and Design	4,318	4,434	-116	-3	**UNDER**
155,814	3,376	159,190	Corporate Asset Management	60,515	58,384	2,131	4	**OVER**
12,934	-70	12,864	Transport	4,405	4,299	106	2	**OVER**
10,843	278	11,121	Business Support	4,001	4,184	-183	-4	**UNDER**
532,754	**-253**	**532,501**	**TOTAL GROSS EXPENDITURE**	**188,779**	**186,757**	**2,022**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
134	491	625	Sustainability	105	12	93	775	**OVER**
6,616	0	6,616	Planning and Building Standards	2,647	2,521	126	5	**OVER**
122,506	408	122,914	Housing	31,587	31,457	130	0	**OVER**
16,964	-13,162	3,802	Regulatory	1,439	1,433	6	0	**OVER**
11,586	-1,434	10,152	Community Safety	3,792	3,647	145	4	**OVER**
8,334	-504	7,830	Refuse Collection and Disposal	2,045	2,592	-547	-21	**UNDER**
11,683	-2,041	9,642	Parks and Open Spaces	3,898	3,796	102	3	**OVER**
816	-703	113	Streetscene	54	42	12	29	**OVER**
40,449	8,943	49,392	Roads Operations	15,749	16,607	-858	-5	**UNDER**
9,076	-335	8,741	Project Management and Design	2,036	2,112	-76	-4	**UNDER**
120,802	0	120,802	Corporate Asset Management	4,857	5,285	-428	-8	**UNDER**
13,676	0	13,676	Transport	4,820	4,608	212	0	**OVER**
444	0	444	Business Support	128	177	-49	-28	**UNDER**
363,086	**-8,337**	**354,749**	**TOTAL DEPARTMENTAL INCOME**	**73,157**	**74,289**	**-1,132**	-2	**UNDER**
169,668	**8,084**	**177,752**	**DIRECT NET EXPENDITURE**	**115,622**	**112,468**	**3,154**	3	**OVER**
0	0	0	Specific Government Grant	0	0	0	0	
169,668	**8,084**	**177,752**	**ADJUSTED SERVICE NET EXPENDITURE**	**115,622**	**112,468**	**3,154**	**3**	**OVER**

Glasgow City Council

Financial Services

Report by the Executive Director of Finance

Contact: Colin McGuire – ext 74565

Budget Monitoring: Period 6 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2022 to 26 August 2022.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 5 to 6 the net expenditure budget has increased by £1.850m to 26 August 2022.

2.2 The significant changes to period 6 are:

2.2.1 Expenditure budgets have increased by £0.664m to reflect the drawdown of previously approved carry forwards.

2.2.2 Income and expenditure budgets have increased by £2.375m to reflect additional funding from DHP.

2.2.3 Net expenditure budgets have increased by £0.827m to reflect the financial implications of the COVID response.

2.2.4 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3 Summary Position

3.1 Gross expenditure is £0.253m less than estimate and income is £0.811m less than estimate. This results in a departmental net overspend of £0.558m (2%) to date.

3.2 Financial Services is also responsible for benefit payments, including related income streams, and Council Tax Reduction. Council Tax Reduction and Benefits Payments expenditure which is currently reporting net expenditure of £82.136m which is online with budget.

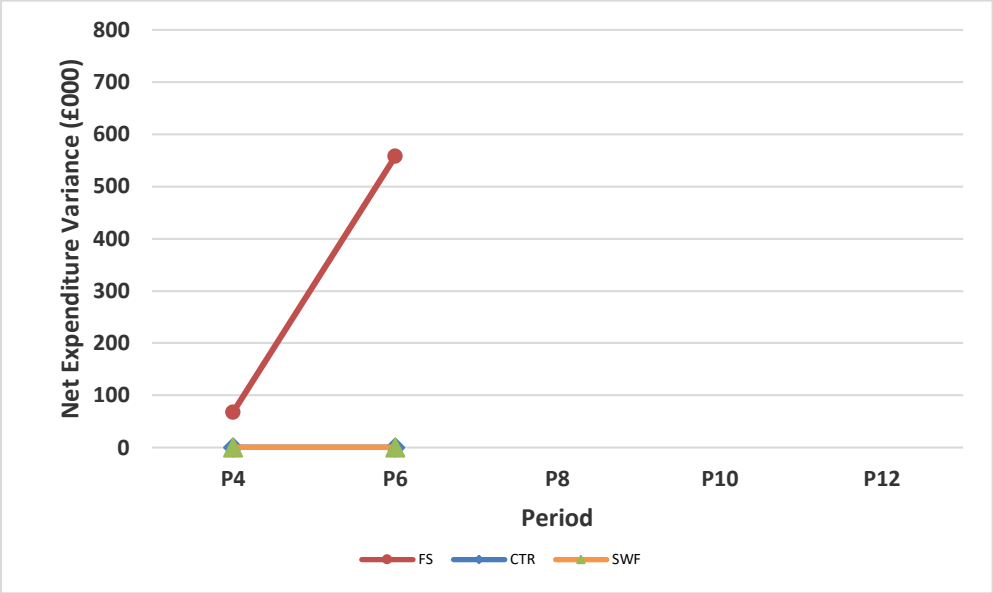
3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund and Cost of Living Award.

3.4 The Scottish Welfare Fund is currently reporting spend of £4.784m which is online with budget.

3.5 The Cost of Living Award is currently reporting spend of £36.168m which is online with budget.

3.6 Overall the Financial Services Department shows a net overspend of £0.558m (0%).

3.7 Variance Comparison



3.8 The 2022-23 budget includes approved service savings of £2.170m. At this stage of the year, it is anticipated that actual savings will amount to £1.978m representing 91% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. Reasons for Variances

4.1 Within Financial Services, the main net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Catering and Facilities Management	1,113	↑
Customer and Business Services	-522	↓
Other Financial Services Divisions	-33	↑

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

4.2 **Catering and Facilities Management**

The net overspend of £1.113m is mainly due to an under recovery of income within Encore venues and overspends within food provision costs, due to the impact of above inflationary increases within food costs.

4.3 **Customer and Business Services**

The net underspend of £522,000 is mainly due to an underspend within Employee costs, due to vacancies within the department.

4.4 **Other Financial Services Divisions**

The net underspend is mainly due to an underspend in transport costs across the division.

5. Action

The Executive Director of Financial Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report. This will include an action plan to review the finances of the Catering and Facilities Management division.

6. Forecast

The senior management team will continue to address the financial pressures through a series of management actions to mitigate the overspend.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 6: 1 APRIL 2022 TO 26 AUGUST 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
10,805	194	10,999	Financial Strategy & Management	3,032	3,062	-30	-1	**UNDER**
1,882	0	1,882	Audit & Inspection	710	712	-2	0	**UNDER**
6,123	0	6,123	Support Services	1,557	1,557	0	0	
3,779	0	3,779	Assessor & E.R.O.	1,443	1,444	-1	0	**UNDER**
3,479	220	3,699	Strathclyde Pension Fund Office	1,324	1,324	0	0	
32,739	450	33,189	Customer & Business Services	12,878	13,400	-522	-4	**UNDER**
65,710	1,769	67,479	Catering and Facilities Management	28,680	28,378	302	1	**OVER**
124,517	**2,633**	**127,150**	**TOTAL DEPARTMENTAL EXPENDITURE**	**49,624**	**49,877**	**-253**	**-1**	**UNDER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
7,477	0	7,477	Financial Strategy & Management	22	22	0	0	
341	0	341	Audit & Inspection	12	12	0	0	
2,565	0	2,565	Support Services	0	0	0	0	
428	0	428	Assessor & E.R.O.	36	36	0	0	
4,400	220	4,620	Strathclyde Pension Fund Office	0	0	0	0	
8,243	789	9,032	Customer & Business Services	2,422	2,422	0	0	
62,781	-108	62,673	Catering and Facilities Management	16,088	16,899	-811	-5	**UNDER**
86,235	**901**	**87,136**	**TOTAL DEPARTMENTAL INCOME**	**18,580**	**19,391**	**-811**	**-4**	**UNDER**
38,282	**1,732**	**40,014**	**DIRECT DEPARTMENTAL NET EXPENDITURE**	**31,044**	**30,486**	**558**	**2**	**OVER**
0	0	0	Specific Government Grant	0	0	0		
38,282	**1,732**	**40,014**	**ADJUSTED DEPARTMENTAL NET EXPENDITURE**	**31,044**	**30,486**	**558**	**2**	**OVER**

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	113,425	113,425	0	0	
11,989	2,356	14,345	Discretionary Housing Payments	3,010	3,010	0	0	
74,955	0	74,955	Council Tax Reduction	74,535	74,535	0	0	
350,291	**2,356**	**352,647**	**TOTAL BENEFIT EXPENDITURE**	**190,970**	**190,970**	**0**	**0**	

INCOME TO DATE

263,347	0	263,347	Housing Benefit Payments	106,459	106,459	0	0	
0	2,375	2,375	Discretionary Housing Payments	2,375	2,375	0	0	
263,347	**2,375**	**265,722**	**TOTAL BENEFIT INCOME**	**108,834**	**108,834**	**0**	**0**	
86,944	**-19**	**86,925**	**COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NE**	**82,136**	**82,136**	**0**	**0**	

RING-FENCED FUNDS

7,618	1,949	9,567	Scottish Welfare Fund	4,784	4,784	0	0	
0	36,620	36,620	Cost of living award	36,168	36,168	0	0	
132,844	**40,282**	**173,126**	**ADJUSTED SERVICE NET EXPENDITURE**	**154,132**	**153,574**	**558**	**0**	**OVER**

Glasgow City Council

Chief Executive's Office

Joint Report by the Executive Director of Finance and the Chief Executive

Contact: Colin McGuire – ext 74565

Budget Monitoring: Period 6 – Chief Executive's Office

1. Introduction

This monitoring statement provides a summary of the financial performance of the **Chief Executive's Office** for the period 1 April 2022 to 26 August 2022.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 5 to 6 the net expenditure budget has increased by £9.373m to 26 August 2022.

2.2 The significant changes to period 6 are:

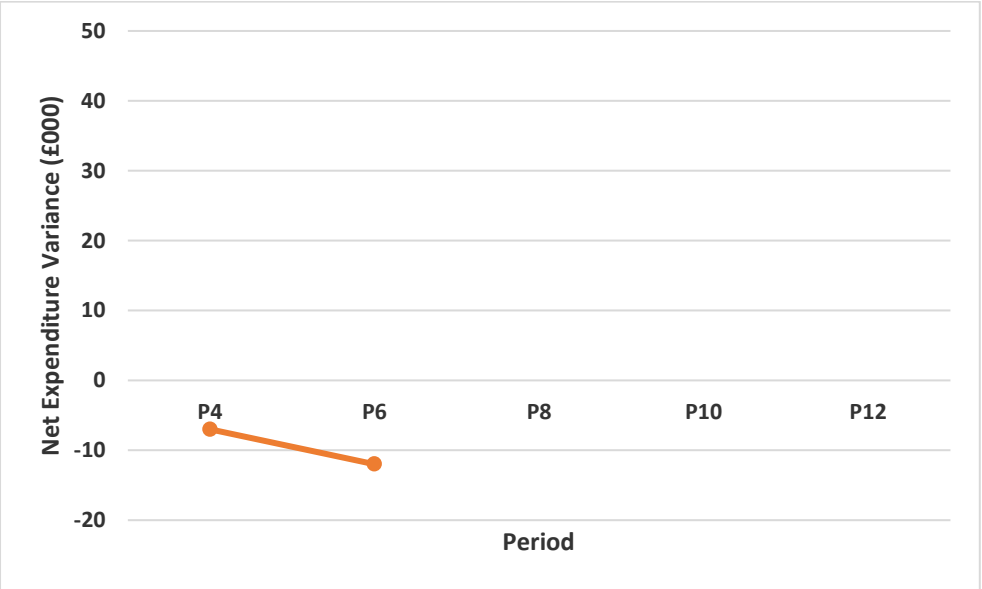
2.2.1 Gross expenditure budgets have increased by £9.456m to reflect the drawdown of a previously approved carry forward.

2.2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £12,000 less than budget and income is online. This results in a net underspend of £12,000 to date. This is mainly due to underspends in Transfer Payments.

3.2 Variance Comparison



3.3 The 2022/23 budget includes approved savings of £3.313m. At this stage of the year, it is anticipated that actual savings will amount to £3.313m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. Reasons for Variances

4.1 Within Chief Executive's Office, the net variances are referenced in the table below:

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Chief Executive's Office	-3	↓
Community Empowerment Services	-5	-
Procurement	6	↑
Economic Development	-10	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below:

4.2 **Chief Executive's Office**

The underspend of £3,000 is mainly due to an underspend in Supplies and Services.

4.3 **Community Empowerment Services**

The underspend of £5,000 is mainly due to an underspend in Supplies and Services.

4.4 **Procurement**

The overspend of £6,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 **Economic Development**

The underspend of £10,000 is mainly due to an underspend in Transfer Payments.

5. Action

No action is required at this stage.

6. Forecast

It is anticipated that the department as a whole will remain within the annual budgeted net expenditure.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 6: 1 APRIL 2022 TO 26 AUGUST 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
6,190	31	6,221	Chief Executive's Office	2,342	2,345	-3	0	**UNDER**
23,773	1,157	24,930	Community Empowerment Services	12,207	12,212	-5	0	**UNDER**
10,991	113	11,104	Legal & Administration	4,931	4,931	0	0	
5,200	1,191	6,391	Human Resources	2,955	2,955	0	0	
2,253	0	2,253	Procurement	913	907	6	1	**OVER**
4,210	1,149	5,359	Transformation and Financial Inclusion	1,691	1,691	0	0	
47,130	0	47,130	ICT	17,793	17,793	0	0	
18,967	18,164	37,131	Economic Development	16,818	16,828	-10	0	**UNDER**
118,714	**21,805**	**140,519**	**TOTAL GROSS EXPENDITURE**	**59,650**	**59,662**	**-12**	**0**	**UNDER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
413	0	413	Chief Executive's Office	5	5	0	0	
961	0	961	Community Empowerment Services	618	618	0	0	
5,454	53	5,507	Legal & Administration	761	761	0	0	
678	0	678	Human Resources	285	285	0	0	
1,038	0	1,038	Procurement	104	104	0	0	
805	0	805	Transformation and Financial Inclusion	67	67	0	0	
8,215	0	8,215	ICT	893	893	0	0	
1,058	0	1,058	Economic Development	552	552	0	0	
18,622	**53**	**18,675**	**TOTAL DEPARTMENTAL INCOME**	**3,285**	**3,285**	**0**	**0**	
100,092	**21,752**	**121,844**	**DIRECT NET EXPENDITURE**	**56,365**	**56,377**	**-12**	**0**	**UNDER**
		0	Specific Government Grant			0		
100,092	**21,752**	**121,844**	**ADJUSTED SERVICE NET EXPENDITURE**	**56,365**	**56,377**	**-12**	**0**	**UNDER**

Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Colin McGuire Ext 74565

Budget Monitoring: Period 6 - Related Companies and Joint Boards

1. Introduction

This monitoring statement provides a summary of the financial performance of **Related Companies and Joint Boards** for the period 1 April to 26 August 2022.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position of service fees due to, and service income due from the council's Arms-Length Organisations (ALEO's).

The council's budget includes estimated contributions from City Building Glasgow (Joint Venture) and City Building Contracts (£6.0m), and City Property Investments (£3.965m).

2. Budget Changes

Prior to period 6, there were no changes to the net expenditure budget.

3. Summary Position

Net expenditure is in line with budget to date.

4. Forecast

It is anticipated that net expenditure within Related Companies will remain within annual budget as shown in the attached monitoring statements.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £9.965m in 2022/23.

As in previous years, any significant variances and issues will be reported during the year to this Committee.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT

RELATED COMPANIES AND JOINT BOARDS
PERIOD 6 : 1 APRIL TO 26 AUGUST 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
2,160	0	2,160	City Building Joint Venture	1,019	1,019	0	0
500	0	500	City Building Contracts	500	500	0	0
84,305	0	84,305	Glasgow Life	38,429	38,429	0	0
4,147	0	4,147	Jobs & Business Glasgow	1,727	1,727	0	0
1,791	0	1,791	City Property (Glasgow) LLP	827	827	0	0
2,212	0	2,212	City Property Investment	1,108	1,108	0	0
10,948	0	10,948	Strathclyde Partnership for Transport	5,474	5,474	0	0
106,063	**0**	**106,063**	**TOTAL GROSS EXPENDITURE**	**49,084**	**49,084**	**0**	**0**

INCOME TO DATE

Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
44	0	44	City Building Joint Venture	11	11	0	0
0	0	0	City Building Contracts	0	0	0	0
0	0	0	Glasgow Life	0	0	0	0
0	0	0	Jobs & Business Glasgow	0	0	0	0
0	0	0	City Property (Glasgow) LLP	0	0	0	0
0	0	0	City Property Investment	0	0	0	0
0	0	0	Strathclyde Partnership for Transport	0	0	0	0
44	**0**	**44**	**TOTAL DEPARTMENTAL INCOME**	**11**	**11**	**0**	**0**
106,019	**0**	**106,019**	**DIRECT NET EXPENDITURE**	**49,073**	**49,073**	**0**	**0**
0	0	0	Specific Government Grant	0	0	0	0
106,019	**0**	**106,019**	**ADJUSTED SERVICE NET EXPENDITURE**	**49,073**	**49,073**	**0**	**0**

Glasgow City Council

Common Good

Report by the Executive Director of Finance

Contact: Colin McGuire – ext 74565

Budget Monitoring: Period 6 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2022 to 26 August 2022.

It is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

There were no budget changes to the Common Good budget during periods 5 and 6.

3. Summary Position

This monitoring report covers a period equivalent to 40% of the financial year. Gross expenditure to date is £160,000, which is 21% of the annual gross expenditure budget. Gross income received to date is £288,000, resulting in net income of £128,000.

Historically, the majority of gross expenditure incurred by the Common Good Fund relates to Civic Receptions held throughout the year, with a budget of £430,000 for 2022/23, including administration costs.

The table below details the year to date expenditure on Civic Receptions:

Category	Actual Costs
Anniversaries	£26,795
Charities	£51
Events	£14,589
International Visitors	£3,510
Special Individuals	£10,087
Administration costs	£6,662
Total	**£61,694**

4. Forecast

There has been spend to date of £61,694 and a further £36,770 being committed for civic receptions in 2022/23. The remaining civic receptions expenditure budget of £331,536 is available for spend up to 31 March 2023.

In addition, £5,340 has been committed in respect of events beyond 2022/23 and it is envisaged that this will be funded from future year's budget. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events. A detailed breakdown of the commitments for 2022/23 and beyond is provided in Appendix 1.

Income is mainly derived from returns on Common Good investments and these returns are closely monitored throughout the year. Any significant fluctuations in Common Good income up to 31 March 2023 will be reflected through budget changes in 2023/24 with a view to maintaining the overall capital value of the Fund.

The Common Good Fund is expected to remain within the annual net expenditure budget for 2022/23.

Appendix 1

Civic Receptions Committed 2022/23

2022/23 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
11-Oct-22	Glasgow Haggis Club 150th Anniversary	24-Feb-22	£3,500	Anniversaries
13-Oct-22	Hospital Broadcasting Service 50th Anniversary	09-Jul-21	£2,000	Anniversaries
18-Nov-22	Lodge Galen, Glasgow No.1285 Centenary	10-May-22	£5,000	Anniversaries
24-Nov-22	Tollcross YMCA 150th Anniversary	28-Feb-20	£5,000	Anniversaries
27-Jan-23	Allan Glen's School Club 100th Anniversary	17-Aug-21	£7,500	Anniversaries
	Total for Anniversaries		**£23,000**	

Date	Function	Approved	Cost	Category
30-Nov-22	Blessing of the Crib	25-Jan-22	£160	Events
11-Dec-22	Carols for Peace	25-Jan-22	£1,200	Events
	Total for Events		**£1,360**	

Date	Function	Approved	Cost	Category
28-Aug-22	Edinburgh International Culture Festival	28-Jun-22	£7,500	International Visitors
10-Oct-22	Strathclyde University International Meeting	16-Jun-22	£600	International Visitors
12-Oct-22	Swedish Muncipality	22-Jun-22	£1,500	International Visitors
	Total for International Visitors		**£9,600**	

Date	Function	Approved	Cost	Category
06-Oct-22	Jimmy Reid Foundation annual lecture	24-Jun-22	£500	Special Individuals
	Total for Special Individuals		**£500**	

Date	Function	Approved	Cost	Category
04-Oct-22	SportScotland Coaching, Officiating and Volunteering Awards	29-Mar-22	£1,260	Sport
27-Oct-22	Bike City Forum Conference	08-Apr-22	£1,050	Sport
	Total for Sport		**£2,310**	

Total Civic Hospitality Commitments for 2022/23	**£36,770**

Civic Receptions Committed 2023/24

2023/24 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
23-Nov-23	Scottish Country Dancing Centenary	20-Mar-20	£4,800	Anniversaries
	Total for Anniversaries		**£4,800**	

Date	Function	Approved	Cost	Category
13-Jun-23	The Girls Brigade AGM	28-Apr-22	£540	Events
	Total for Events		**£540**	

Total Civic Hospitality Commitments for 2023/24	**£5,340**

Note: commitments reported to this committee for the first time have been highlighted in bold.

GLASGOW CITY COUNCIL
2022/23 REVENUE BUDGET: MONITORING REPORT

COMMON GOOD
PERIOD 6 - 1 APRIL 2022 TO 26 AUGUST 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget	HEADING	Actual	Remaining Budget	Budget Spent to Date
£000	£000	£000		£000	£000	%
430	0	430	Civic Hospitality	62	368	14
79	0	79	Property Costs	34	45	43
262	0	262	Miscellaneous Charges	64	198	24
771	**0**	**771**	**TOTAL GROSS EXPENDITURE**	**160**	**611**	**21**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget		Actual	Remaining Budget	Budget Received to Date
£000	£000	£000		£000	£000	%
474	0	474	Investment Income & Realised Gains	190	284	40
42	0	42	Commission	6	36	14
255	0	255	Rental Income	92	163	36
771	**0**	**771**	**TOTAL DEPARTMENTAL INCOME**	**288**	**483**	**37**
0	**0**	**0**	**NET EXPENDITURE/NET INCOME (-)**	**-128**	**128**	**0**