Item 2

31st August 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 4

Purpose of Report:

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

The report was considered by the City Administration Committee on 18 August 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 1 July 2022.

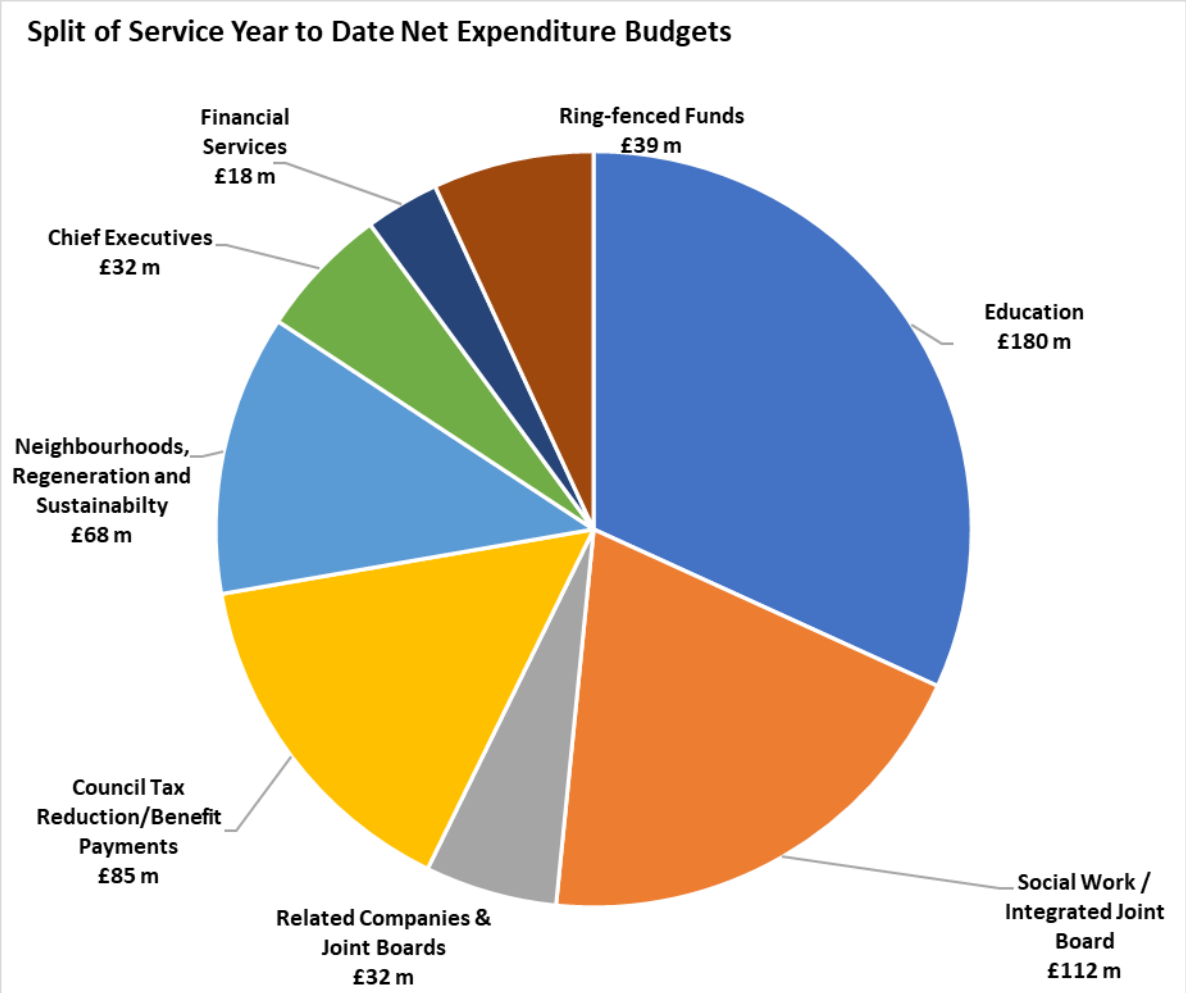
2. Reporting Format

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 4 are outlined in section 4, below.

4. Revenue Budget

4.1 Up to period 4 there has been a net budget increase of £79.1m resulting in a cumulative budget increase of £79.1m to date. Service specific budget changes are summarised in the paragraph below.

4.2 The significant budget changes since the start of the year 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. As at period 4 this amounts to £2.3m.

4.2.2 Expenditure budgets across a number of services have increased by a total of £36.7m to reflect previously approved general and covid carry forwards.

4.2.3 Expenditure budgets within Education Services have increased by £3.3m. This reflects additional funding from the Scottish Government in respect of the 2021/22 Teachers Pay Award.

4.2.4 Expenditure budgets within Financial Services have increased by £36.6m. This reflects additional funding from the Scottish Government for the Cost of Living award.

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. To period 4 service budgets have been adjusted by £2.3 million removing any variances resulting from 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 30 June 2022 amounts to £87.5m. This represents 31.82% of the figure to be collected and is 2.21% ahead of last year's equivalent collection figure. The collection target for 2022/23 is 94%.

6.2 Non Domestic Rates

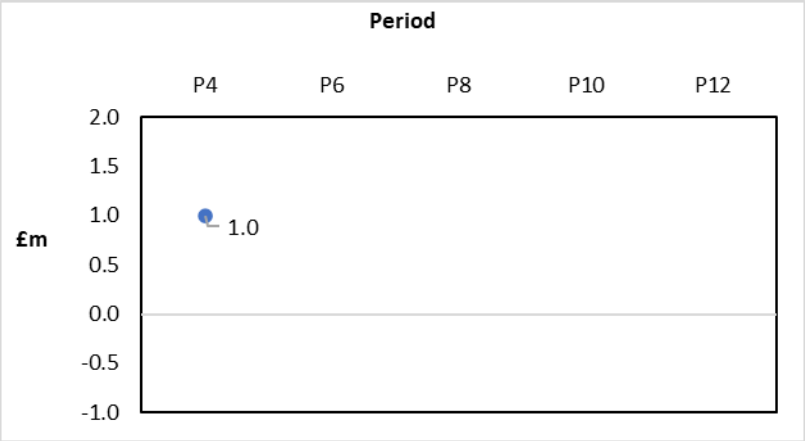
6.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue 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 30 June 2022 amounts to £98.6m**.** This represents 25.90% of the figure to be collected and is 1.29% 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 100.2% of profile, representing an overspend of £1.0m. 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 £0.6m

8.1.1 This reflects overspends in Refuse Collection and Disposal due to agency, overtime and transport costs, and a shortfall in income, and in Corporate Asset Management due to utility supply price increases. These pressures are offset by underspends due to staff vacancies where some recruitment is underway and increased rental income within Corporate Asset Management.

8.2 Education Services £0.3m

8.2.1 This reflects overspends in staffing associated with ongoing Secondary School pupil roll increases and in pupil transport due to above inflationary cost increases within the transport sector. These pressures are offset by savings in Early Years recruitment.

8.3 Financial Services £0.1m

8.3.1 This reflects an overspend in Catering and Facilities Management due to an under recovery of income within Encore venues. This pressure is offset by underspends in supplies and services and transport costs across the other areas of the service.

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.

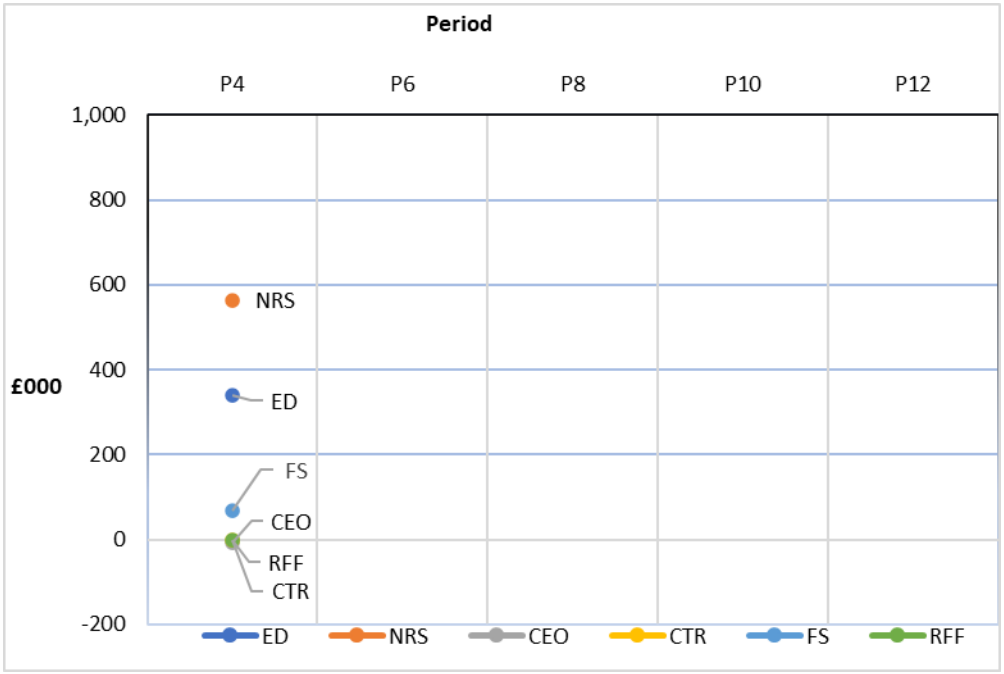
9.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted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

9.3 At period 4 Social Work Services is showing an underspend of £0.1m. 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 early stage of the year the overall position is expected to be in line with budget after excluding the impact of Covid-19.

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 4 - 1 April 2022 to 1 July 2022

Measure	**Status (Under or Over Budget Profile)**	**Period 4**
Council Tax Income	On line	
Council Tax Collection Rate	Ahead	+2.21%
Non Domestic Rates Collection Rate	Ahead	+1.29%
General Fund Net Expenditure	Over	+£1.0m
Service Departments:		
Chief Executive's Office	On budget	
Education Services	Over	+£0.3m
Financial Services	Over	+£0.1m
Financial Services – Benefit Payments	On budget	
Financial Services – Ring Fenced Funds	On budget	
Neighbourhoods, Regeneration and Sustainability	Over	+£0.6m
		+£1.0m
Social Work Services	Under	-£0.1m

Glasgow City Council

Budget Monitoring 2022/23

Revenues - Income Monitoring and Cash Collection

Period to 30th June 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			0.00	38.01	
August			0.00	46.80	
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)	**275,166**
Target collection in year (94%)	**258,656**

Glasgow City Council

Budget Monitoring 2022/23

Revenues - Cash Collection

Period to 30th June 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			0.00	31.22	
August			0.00	37.37	
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	**380,808**
Target collection in year (91%)	**346,535**

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

PERIOD 4: 1 APRIL 2022 TO 1 JULY 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	12,379	112,471	Chief Executive's Office	34,271	34,278	2,214	2,213	32,057	32,065	-8	
695,879	25,818	721,697	Education Services	189,252	188,895	8,449	8,431	180,803	180,464	339	OVER
38,282	-137	38,145	Financial Services	29,610	29,733	11,322	11,513	18,288	18,220	68	OVER
86,944	0	86,944	Financial Services - Council Tax Reduction Scheme/Benefit Payments	151,722	151,722	66,319	66,319	85,403	85,403	0	
7,618	38,569	46,187	Financial Services - Ring-fenced Funds	39,054	39,054	0	0	39,054	39,054	0	
169,668	2,431	172,099	Neighbourhoods, Regeneration and Sustainability	109,061	108,525	40,774	40,802	68,287	67,723	564	OVER
106,019	0	106,019	Related Companies and Joint Boards	31,532	31,532	11	11	31,521	31,521	0	
-84,805	0	-84,805	Specific Grant	0	0	280	280	-280	-280	0	
1,119,697	79,060	1,198,757	TOTAL	584,502	583,739	129,369	129,569	455,133	454,170	963	OVER

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

	4	6	8	10	12
Percentage	100.2%				

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

PERIOD 4: 1 APRIL 2022 TO 1 JULY 2022

Original Annual Budget	Approved Changes	Revised Budget	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure
				Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	
£000	£000	£000		£000	£000	£000	£000	£000	£000	£000
514,271	**0**	**514,271**	**Social Work Services**	**172,393**	**172,135**	**57,776**	**57,445**	**114,617**	**114,690**	**-73**
-15,519	**0**	**-15,519**	**Specific Grant**	**0**	**0**	**2,587**	**2,587**	**-2,587**	**-2,587**	**0**
0	**0**	**0**	**Transfer to IJB reserves**	**0**	**0**	**-73**	**0**	**73**	**0**	**73**
498,752	**0**	**498,752**	**TOTAL**	**172,393**	**172,135**	**60,290**	**60,032**	**112,103**	**112,103**	**0**

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

	4	6	8	10	12
Percentage	**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 4 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2022 to 1 July 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 1 to 4 the net expenditure budget has increased by £25.818m.

2.2 The significant changes for periods 1 to 4 are as follows:

2.2.1 Expenditure budgets have increased by £22.437m in respect of grant carry forwards from 2021/22.

2.2.2 Expenditure budgets have increased by £3.323m reflecting the Teachers' 2021/22 Pay Inflation Agreement.

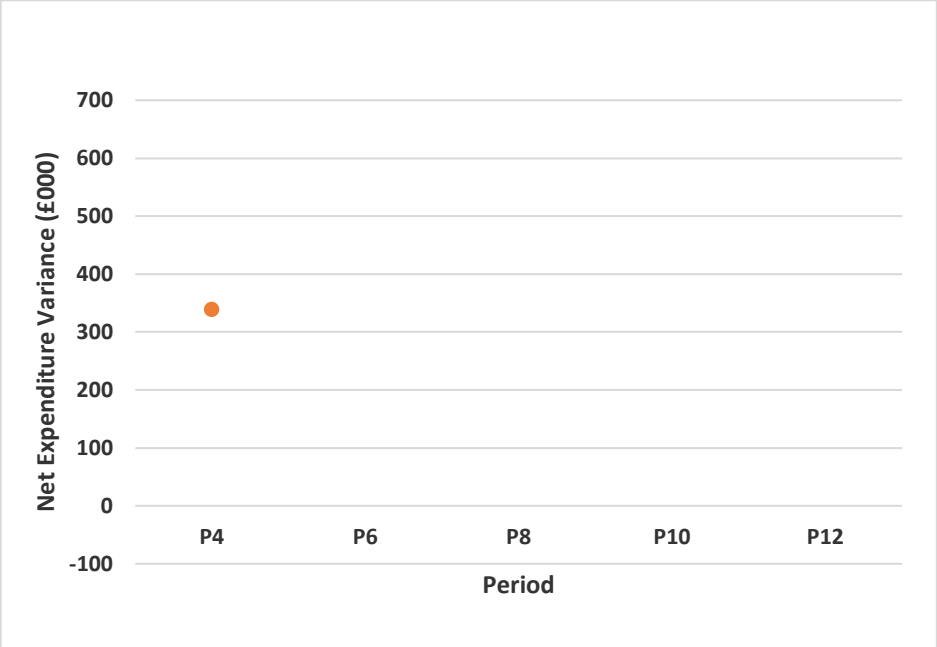
2.2.3 Expenditure and income budgets have increased by £0.671m reflecting Developing the Young Workforce funding from the Glasgow Chamber of Commerce.

2.2.4 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 £357,000 greater than budget and gross income is £18,000 more than budget. This results in net expenditure being £339,000 over budget at period 4

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 may not be achieved in full as there are a number of young people who haven't received 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	-26	-
Early Years Service	-1,001	-
Primary Schools	-28	-
Secondary Schools	147	-
Additional Support for Learning	872	-
Other Education Mainheads	375	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

A detailed analysis of variances is presented below.

4.2 **Support Services**

The net underspend of £26,000 is within supplies and services.

4.3 **Early Years**

The net underspend of £1,001,000 at period 4 is mainly from Employee costs of £899,000 and an over-recovery of Income of £99,000. 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 £28,000 at period 4 arises from an underspend in Employee Costs due to the impact of a reducing school roll in the 2021/22 academic year.

4.5 **Secondary**

At period 4 there is a net overspend of £147,000 arising from an overspend in Employee Costs due to additional school staffing entitlements aligned to pupil roll increases.

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

The net overspend of £872,000, at period 4, is principally in pupil transport costs and can be attributed to the impact of above inflationary increases within the transport sector. A working group has been set up to review the transport provision to ensure the most effective approach.

4.7 **Other Education Mainheads**

The net overspend of £375,000 at Period 4 arises from overspends in employee costs, supplies and services and an under-recovery in income.

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.
- 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 4 - 1 APRIL 2022 TO 1 JULY 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	1,392	1,418	-26	-2	UNDER
129,391	28	129,419	Early Years Service	31,420	32,322	-902	-3	UNDER
238,909	9,705	248,614	Primary Schools	66,533	66,601	-68	0	UNDER
235,762	6,054	241,816	Secondary Schools	66,317	66,185	132	0	OVER
70,405	1,041	71,446	Additional Support for Learning	18,627	17,748	879	5	OVER
6,792	80	6,872	Schools - Other	1,833	1,586	247	16	OVER
3,182	0	3,182	Education Maintenance Allowance / Bursaries	702	702	0	0	
123	0	123	Gateway	123	123	0	0	
2,059	60	2,119	Education Improvement Services	792	697	95	14	OVER
15,908	8,166	24,074	Education - Miscellaneous	1,123	1,123	0	0	
1,863	1,985	3,848	Vocational Training	390	390	0	0	
709,451	**27,203**	**736,654**	**TOTAL GROSS EXPENDITURE**	**189,252**	**188,895**	**357**	**0**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	0	0	Support Services	3	3	0	0	
575	1	576	Early Years Service	2,836	2,737	99	4	OVER
2,387	-79	2,308	Primary Schools	610	650	-40	-6	UNDER
3,069	-448	2,621	Secondary Schools	1,475	1,490	-15	-1	UNDER
1,916	3	1,919	Additional Support for Learning	498	491	7	1	OVER
834	-131	703	Schools - Other	86	106	-20	0	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	679	679	0	0	
0	0	0	Gateway	0	0	0	0	
1,791	28	1,819	Education Improvement Services	1,759	1,772	-13	-1	UNDER
0	0	0	Education - Miscellaneous	0	0	0	0	
0	2,011	2,011	Vocational Training	503	503	0	0	
13,572	**1,385**	**14,957**	**TOTAL DEPARTMENTAL INCOME**	**8,449**	**8,431**	**18**	**0**	**OVER**
695,879	**25,818**	**721,697**	**DIRECT NET EXPENDITURE**	**180,803**	**180,464**	**339**	**0**	**OVER**
84,805	0	84,805	Specific Government Grant	280	280	0	**0**	
611,074	**25,818**	**636,892**	**ADJUSTED SERVICE NET EXPENDITURE**	**180,523**	**180,184**	**339**	**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 4 – 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 1 July 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 During Periods 1-4 there were no changes to the net expenditure budget. It remains at £498,752,000.

2.2 The significant budget changes are detailed below:

2.2.1 Criminal Justice budgets (income and expenditure) increased by £1,897,000 as a result of an additional allocation of funding from the Scottish Government for Pandemic Recovery & Transformation Work.

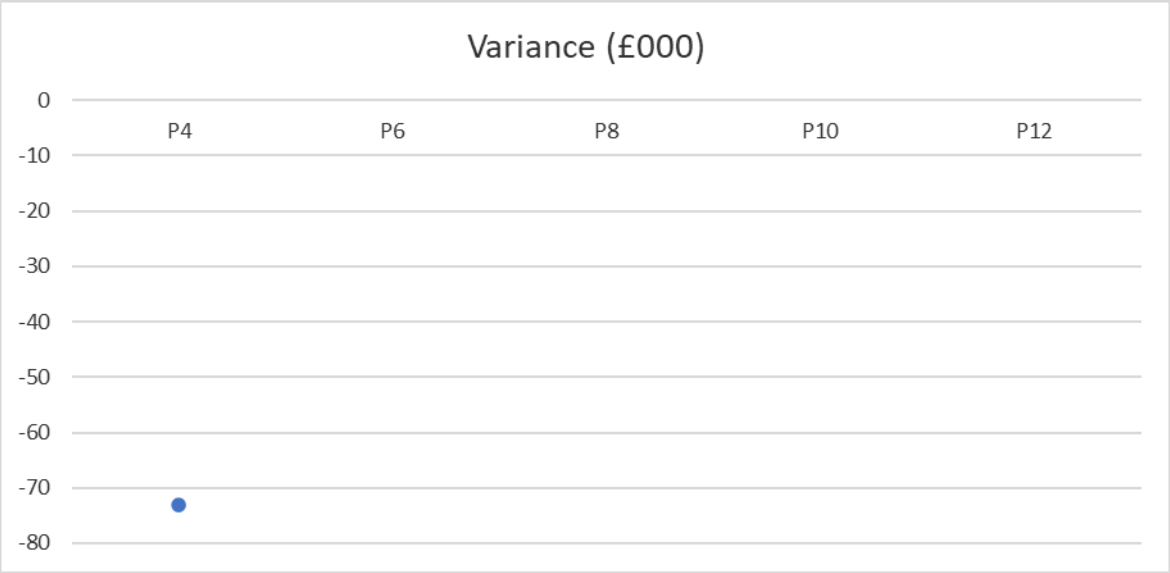
2.2.2 Health Board Resource Transfer budgets (income and expenditure) increased by £3,206,000 which is the agreed uplift amount for 2022/23. In Period 4 Health Board Resource transfer budgets increased by a further £2,324,000 which is Winter Planning monies transferred from the Health Board.

2.2.3 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 £258,000 (0.1%) higher than budget and income is £331,000 (0.6%) more than budget, giving net expenditure of £73,000 (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 100% 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	-256	-
Older People/Physical Disability	-673	-
Children and Families	562	-
Criminal Justice	0	-
Resources	294	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 Adults Services

There is a net underspend of £256,000.

There is an underspend in employee costs of £885,000 across Adult Services 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 £79,000 on transport costs is mainly attributable to reduced capacity in Day Services in Learning Disability due to the pandemic. Supplies and services are £50,000 underspent across various client groups.

Income is also showing an over recovery of £651,000 in Direct Payment income, reflecting recoveries of unused self directed support budgets.

This is offset with an overspend of £1,700,000 in Homelessness. Property costs are overspending by £821,000 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 £638,000 which is in the main due to a housing benefit subsidy under-recovery based on current recovery levels.

4.3 Older People/Physical Disability

There is a net underspend of £673,000.

Employee costs is underspending by £111,000 mainly due to 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.

There is an underspend of £597,000 across Purchased Services and Direct Payments. This is mainly attributable to a) Older People (£333,000), b) Physical Disabilities (£260,000) and c) Carers (£143,000). 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 £98,000 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 £88,000 mainly due to repairs to an ageing fleet.

4.4 Children and Families

There is a net overspend of £562,000.

Employee Costs is overspending by £188,000 due to the requirement for absence cover in Children's Residential Homes.

Purchased Services and Direct Payments is overspending by £1,118,000, Direct Payments by £672,000 and Direct Assistance by £384,000. This reflects an increase in demand and the level of support required in this service area. This is partly offset by an over-recovery in income of £782,000 for UASC (Unaccompanied Asylum Seeking Children) income from the Home Office.

4.5 Resources

There is a net overspend of £294,000.

Stairlift and Equipu Services are overspending by £182,000. This is reflective of planning assumptions around activity levels. Options for budget re-alignment are currently under consideration. There are some smaller overspends totalling £57,000 that will continue to be monitored.

Transport costs reflect an overspend of £51,000 due to the increased charges around taxis for TASS (Technical and Support Services).

5 Action

The Chief Officer continues to manage and review the budget across all areas of the Service in conjunction with the leadership team.

6 Conclusion

Social Work Services is reporting a net underspend of £73,000 (0.1%) less than budget for the period 1 April 2022 to 1 July 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 4 - 1 APRIL 2022 TO 1 JULY 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
201,986	16,050	218,036	Adults	56,398	56,595	-197	0	**UNDER**
264,732	15,604	280,336	Older People/Physical Disability	63,131	63,836	-705	-1	**UNDER**
131,484	2,094	133,578	Children and Families	34,838	33,494	1,344	4	**OVER**
19,305	2,979	22,284	Criminal Justice	4,935	4,935	0	0	**ON TARGET**
120,064	-27,441	92,623	Resources	13,091	13,275	-184	-1	**UNDER**
737,571	**9,286**	**746,857**	**TOTAL EXPENDITURE**	**172,393**	**172,135**	**258**	**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	10,507	10,448	59	1	**OVER**
10,421	202	10,623	Older People/Physical Disability	2,283	2,315	-32	-1	**UNDER**
4,314	414	4,728	Children and Families	1,601	819	782	95	**OVER**
4,587	2,979	7,566	Criminal Justice	1,262	1,262	0	0	**ON TARGET**
171,421	5,690	177,111	Resources	42,123	42,601	-478	-1	**UNDER**
223,300	**9,286**	**232,586**	**TOTAL INCOME**	**57,776**	**57,445**	**331**	**1**	**OVER**
514,271	**0**	**514,271**	**NET EXPENDITURE**	**114,617**	**114,690**	**-73**	**0**	**UNDER**
15,519	0	15,519	Specific Grant	2,587	2,587	0		
498,752	**0**	**498,752**	**REVISED NET EXPENDITURE**	**112,030**	**112,103**	**-73**	**0**	**UNDER**
0	0	0	Transfer to IJB Reserves	73	0	73		
498,752	**0**	**498,752**	**FINAL NET EXPENDITURE**	**112,103**	**112,103**	**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 4 – 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 1st July 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 The gross expenditure budget had decreased during periods 1 to 4 by £4.521m. The gross income budget has decreased by £6.952m. The net expenditure budget has therefore increased by £2.431m to period 4. This includes the financial implications of the COVID response to date. The cumulative net expenditure budget is £172.099m at the 1 July 2022 compared to £169.668m on 1 April 2022.

2.2 The significant changes from periods 1 to 4 are as follows:

2.2.1 The income budgets have been reduced by £2.303m to reflect the net financial implications of the COVID response between periods 1 to 4.

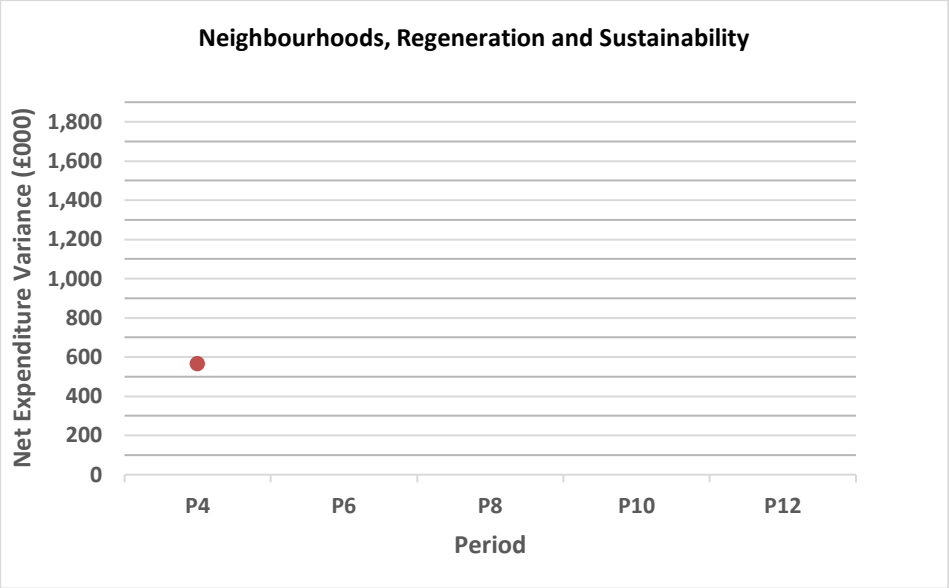
2.2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £0.536m more than budget and gross income is £0.028m less than budget. This results in net expenditure being £0.564m more than

budget at period 4. This overspend is 0.83% 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	73	-
Planning and Building Standards	-183	-
Housing	90	-
Regulatory	-121	-
Community Safety	-50	-
Refuse Collection and Disposal	1,290	-
Parks and Open Spaces	25	-
Streetscene	-932	-
Roads Operations	5	-
Project Management and Design	52	-
Corporate Asset Management	489	-
Transport	-131	-
Business Support	-43	-
TOTAL	**564**	

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

A detailed analysis of variances is presented below

4.2 **Sustainability**
The overspend is 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**
The underspend of £0.183m is due to lower than budgeted employee costs due to vacancies within Planning.

4.4 **Housing**
Net expenditure is greater than budget due to a shortfall in fees & charges.

4.5 **Regulatory**
Net expenditure is less than budget due to lower than expected staff costs as a result of vacancies within Environmental Services and Trading Standards, however recruitment is ongoing.

4.6 **Community Safety**
Staff costs are less than budget by £0.108m mainly due to vacancies. Additional sub-contractor payments for security services as a result of increasing demand is recoverable through fees and charges.

4.7 **Refuse Collection and Disposal**
Refuse collection and disposal net expenditure is £1.290m over budget. This is partly due to agency costs and overtime of £0.193m as a result of absences and vacancies. Transport costs are greater than budget as a consequence of the Council's aging fleet; repairs and maintenance costs are £0.200m over budget and external vehicle and plant hire is £0.348m over budget. Fuel costs are £0.175m over budget due to recent price increase. Income is under-recovered by £0.374m due to lower than anticipated fees and charges mainly from commercial waste.

4.8 **Parks and Open Spaces**
An under-recovery of ground maintenance income of £0.081m is partially offset by lower than budgeted staff costs as a result of vacancy management.

4.9 **Streetscene**
Net expenditure is less than budget due to staff vacancies however some recruitment is ongoing.

4.10 **Roads Operations**
Gross expenditure is £0.234m less than budget as a result of staff costs being lower than budget due to problems in the recruitment process, offset by higher energy costs associated with streetlighting.

4.11 **Project Management and Design**
Net Expenditure is more than budget due to income from design fees being less than budget partially offset by lower staff costs as a result of vacancy management.

4.12 **Corporate Asset Management**
Gross expenditure is £0.847m more than budget as a result of significant price increase in gas supplies partially offset by lower staff costs as a result of vacancy management. Rental income is £0.358m more than budget.

4.13 **Transport**
Income from fees and charges is £0.254m more than budget partly offset by increased costs for vehicle repairs and fuel.

4.14 **Business Support**
Gross expenditure is £0.133m less than budget as a result of lower staff costs as a result of vacancy management, partly offset by lower income from fees and charges.

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 4: 1 April 2022 to 1 July 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
772	58	830	Sustainability	276	176	100	57	**OVER**
9,115	100	9,215	Planning and Building Standards	2,028	2,144	-116	-5	**UNDER**
121,762	516	122,278	Housing	14,942	14,874	68	0	**OVER**
24,609	-13,512	11,097	Regulatory	2,359	2,501	-142	-6	**UNDER**
22,839	-34	22,805	Community Safety	4,729	4,727	2	0	**OVER**
79,102	-504	78,598	Refuse Collection and Disposal	20,221	19,305	916	5	**OVER**
26,957	-1,647	25,310	Parks and Open Spaces	6,189	6,245	-56	-1	**UNDER**
21,905	-2,358	19,547	Streetscene	3,583	4,514	-931	-21	**UNDER**
34,502	13,175	47,677	Roads Operations	11,701	11,935	-234	-2	**UNDER**
11,600	-335	11,265	Project Management and Design	2,571	2,479	92	4	**OVER**
155,814	20	155,834	Corporate Asset Management	35,156	34,309	847	2	**OVER**
12,934	-70	12,864	Transport	2,883	2,760	123	4	**OVER**
10,843	70	10,913	Business Support	2,423	2,556	-133	-5	**UNDER**
532,754	**-4,521**	**528,233**	**TOTAL GROSS EXPENDITURE**	**109,061**	**108,525**	**536**	**0**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
134	58	192	Sustainability	62	35	27	77	**OVER**
6,616	0	6,616	Planning and Building Standards	1,584	1,517	67	4	**OVER**
122,506	408	122,914	Housing	14,026	14,048	-22	0	**UNDER**
16,964	-13,162	3,802	Regulatory	870	891	-21	-2	**UNDER**
11,586	-1,434	10,152	Community Safety	2,804	2,752	52	2	**OVER**
8,334	-504	7,830	Refuse Collection and Disposal	1,565	1,939	-374	-19	**UNDER**
11,683	-1,717	9,966	Parks and Open Spaces	2,052	2,133	-81	-4	**UNDER**
816	-703	113	Streetscene	32	31	1	3	**OVER**
40,449	10,437	50,886	Roads Operations	9,831	10,070	-239	-2	**UNDER**
9,076	-335	8,741	Project Management and Design	1,371	1,331	40	3	**OVER**
120,802	0	120,802	Corporate Asset Management	3,303	2,945	358	12	**OVER**
13,676	0	13,676	Transport	3,204	2,950	254	0	**OVER**
444	0	444	Business Support	70	160	-90	-56	**UNDER**
363,086	**-6,952**	**356,134**	**TOTAL DEPARTMENTAL INCOME**	**40,774**	**40,802**	**-28**	0	**UNDER**
169,668	**2,431**	**172,099**	**DIRECT NET EXPENDITURE**	**68,287**	**67,723**	**564**	1	**OVER**
0	0	0	Specific Government Grant	0	0	0	0	
169,668	**2,431**	**172,099**	**ADJUSTED SERVICE NET EXPENDITURE**	**68,287**	**67,723**	**564**	**1**	**OVER**

Glasgow City Council

Financial Services

Report by the Executive Director of Finance

Contact: Colin McGuire – ext 74565

Budget Monitoring: Period 4 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2022 to 1 July 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 1 to 4 the net expenditure budget has increased by £38.432m to 1 July 2022.

2.2 The significant changes to period 4 are:

2.2.1 Expenditure budgets have increased by £2.279m to reflect the drawdown of previously approved carry forwards.

2.2.2 Expenditure budgets have increased by £36.620m due to funding received from the Scottish Government for the Cost of Living award.

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 £0.122m less than estimate and income is £0.190m less than estimate. This results in a departmental net overspend of £68,000 (0%) 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 £85.403m which is online with budget.

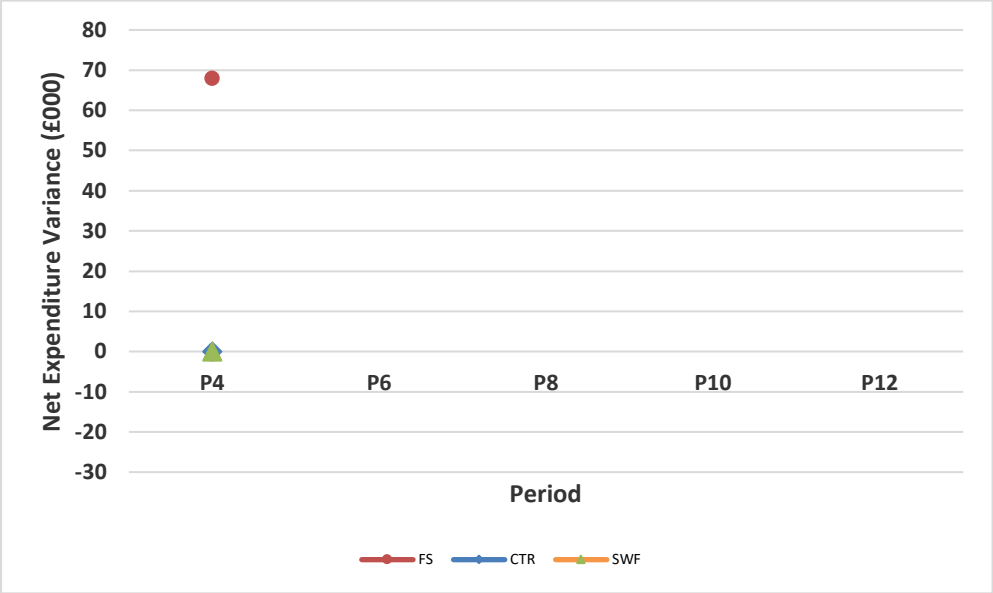
3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund and Cost of Living Award.

3.4 The Scottish Welfare Fund is currently reporting spend of £3.120m which is online with budget.

3.5 The Cost of Living Award is currently reporting spend of £35.934m which is online with budget.

3.6 Overall the Financial Services Department shows a net overspend of £68,000 (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	171	-
Customer and Business Services	-50	-
Assessor & E.R.O	-18	-
Other Financial Services Divisions	-35	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 **Catering and Facilities Management**

The net overspend of £171,000 is mainly due to an under recovery of income within Encore venues.

4.3 **Customer and Business Services**

The net underspend of £50,000 is mainly due to an underspend within Supplies and Services.

4.4 **Assessor and E.R.O**

The net underspend of £18,000 is mainly due to an underspend within Supplies and Services.

4.5 **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 reviewing 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 4: 1 APRIL 2022 TO 1 JULY 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
10,805	80	10,885	Financial Strategy & Management	1,775	1,790	-15	-1	**UNDER**
1,882	0	1,882	Audit & Inspection	438	441	-3	-1	**UNDER**
6,123	0	6,123	Support Services	1,037	1,054	-17	-2	**UNDER**
3,779	0	3,779	Assessor & E.R.O.	844	862	-18	-2	**UNDER**
3,479	110	3,589	Strathclyde Pension Fund Office	875	875	0	0	
32,739	132	32,871	Customer & Business Services	8,118	8,168	-50	-1	**UNDER**
65,710	0	65,710	Catering and Facilities Management	16,523	16,543	-20	0	**UNDER**
124,517	**322**	**124,839**	**TOTAL DEPARTMENTAL EXPENDITURE**	**29,610**	**29,733**	**-123**	**0**	**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	26	26	0	0	
341	0	341	Audit & Inspection	17	17	0	0	
2,565	0	2,565	Support Services	0	0	0	0	
428	0	428	Assessor & E.R.O.	32	32	0	0	
4,400	110	4,510	Strathclyde Pension Fund Office	-8	-8	0	0	
8,243	349	8,592	Customer & Business Services	1,817	1,817	0	0	
62,781	0	62,781	Catering and Facilities Management	9,438	9,629	-191	-2	**UNDER**
86,235	**459**	**86,694**	**TOTAL DEPARTMENTAL INCOME**	**11,322**	**11,513**	**-191**	**-2**	**UNDER**
38,282	**-137**	**38,145**	**DIRECT DEPARTMENTAL NET EXPENDITURE**	**18,288**	**18,220**	**68**	**0**	**OVER**
0	0	0	Specific Government Grant	0	0	0		
38,282	**-137**	**38,145**	**ADJUSTED DEPARTMENTAL NET EXPENDITURE**	**18,288**	**18,220**	**68**	**0**	**OVER**

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	76,061	76,061	0	0	
11,989	0	11,989	Discretionary Housing Payments	1,855	1,855	0	0	
74,955	0	74,955	Council Tax Reduction	73,806	73,806	0	0	
350,291	**0**	**350,291**	**TOTAL BENEFIT EXPENDITURE**	**151,722**	**151,722**	**0**	**0**	

INCOME TO DATE

263,347	0	263,347	Housing Benefit Payments	66,319	66,319	0	0	
0	0	0	Discretionary Housing Payments	0	0	0	0	
263,347	**0**	**263,347**	**TOTAL BENEFIT INCOME**	**66,319**	**66,319**	**0**	**0**	
86,944	**0**	**86,944**	**COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NE**	**85,403**	**85,403**	**0**	**0**	

RING-FENCED FUNDS

7,618	1,949	9,567	Scottish Welfare Fund	3,120	3,120	0	0	
0	36,620	36,620	Cost of living award	35,934	35,934	0	0	
132,844	**38,432**	**171,276**	**ADJUSTED SERVICE NET EXPENDITURE**	**142,745**	**142,677**	**68**	**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 4 – 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 1 July 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 1 to 4 the net expenditure budget has increased by £12.379m to 1 July 2022.

2.2 The significant changes to period 4 are:

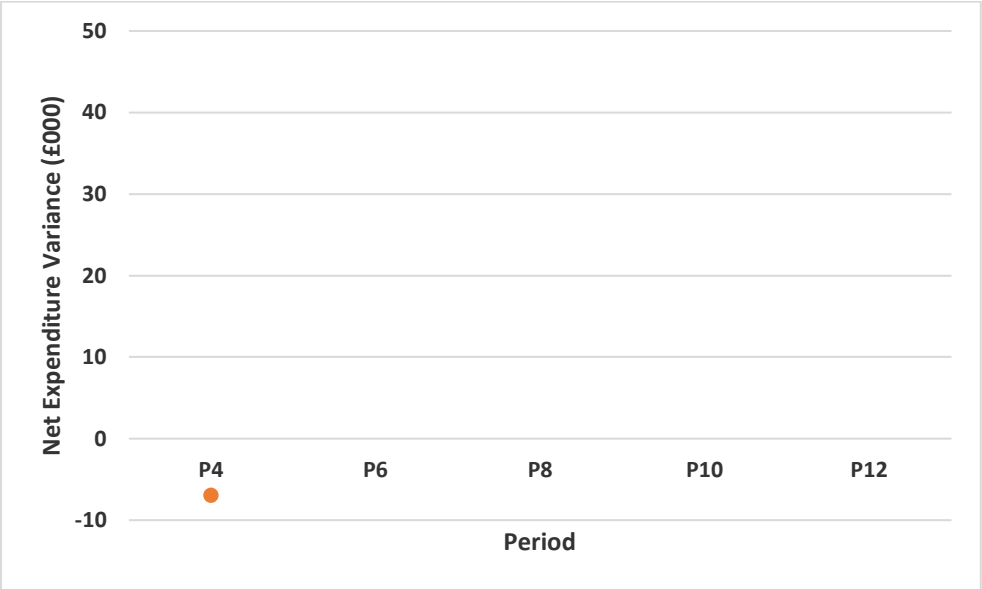
2.2.1 Gross expenditure budgets have increased by £11.869m to reflect the drawdown of previously approved carry forwards.

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 £7,000 less than budget and income is £1,000 more than budget. This results in a net underspend of £8,000 to date. This is mainly due to underspends in delays in filling posts and underspends in Supplies and Services costs.

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	-2	-
Community Empowerment Services	-5	-
Procurement	3	-
Economic Development	-3	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable

A detailed analysis of variances is presented below:

4.2 **Chief Executive's Office**

The underspend of £2,000 is mainly due to an underspend in Supplies and Services

4.3 **Community Empowerment Services**

The underspend of £5,000 is mainly due to delays in filling posts.

4.4 **Procurement**

The overspend of £3,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 **Economic Development**

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

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 4: 1 APRIL 2022 TO 1 JULY 2022

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
6,190	87	6,277	Chief Executive's Office	1,461	1,463	-2	0	**UNDER**
23,773	1,253	25,026	Community Empowerment Services	10,035	10,040	-5	0	**UNDER**
10,991	60	11,051	Legal & Administration	3,385	3,385	0	0	
5,200	1,191	6,391	Human Resources	1,956	1,956	0	0	
2,253	0	2,253	Procurement	576	573	3	1	**OVER**
4,210	1,149	5,359	Transformation and Financial Inclusion	1,014	1,014	0	0	
47,130	0	47,130	ICT	11,519	11,520	-1	0	**UNDER**
18,967	8,639	27,606	Economic Development	4,325	4,327	-2	0	**UNDER**
118,714	**12,379**	**131,093**	**TOTAL GROSS EXPENDITURE**	**34,271**	**34,278**	**-7**	**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	3	3	0	0	
961	0	961	Community Empowerment Services	396	396	0	0	
5,454	0	5,454	Legal & Administration	750	750	0	0	
678	0	678	Human Resources	63	63	0	0	
1,038	0	1,038	Procurement	0	0	0	0	
805	0	805	Transformation and Financial Inclusion	735	735	0	0	
8,215	0	8,215	ICT	35	35	0	0	
1,058	0	1,058	Economic Development	232	231	1	0	**OVER**
18,622	**0**	**18,622**	**TOTAL DEPARTMENTAL INCOME**	**2,214**	**2,213**	**1**	**0**	**OVER**
100,092	**12,379**	**112,471**	**DIRECT NET EXPENDITURE**	**32,057**	**32,065**	**-8**	**0**	**UNDER**
		0	Specific Government Grant			0		
100,092	**12,379**	**112,471**	**ADJUSTED SERVICE NET EXPENDITURE**	**32,057**	**32,065**	**-8**	**0**	**UNDER**

Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Colin McGuire Ext 74565

Budget Monitoring: Period 4 - 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 1 July 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 4, 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 4 : 1 APRIL 2022 TO 1 JULY 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	540	540	0	0
500	0	500	City Building Contracts	500	500	0	0
84,305	0	84,305	Glasgow Life	25,613	25,613	0	0
4,147	0	4,147	Jobs & Business Glasgow	1,037	1,037	0	0
1,791	0	1,791	City Property (Glasgow) LLP	551	551	0	0
2,212	0	2,212	City Property Investment	554	554	0	0
10,948	0	10,948	Strathclyde Partnership for Transport	2,737	2,737	0	0
106,063	**0**	**106,063**	**TOTAL GROSS EXPENDITURE**	**31,532**	**31,532**	**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**	**31,521**	**31,521**	**0**	**0**
0	0	0	Specific Government Grant	0	0	0	0
106,019	**0**	**106,019**	**ADJUSTED SERVICE NET EXPENDITURE**	**31,521**	**31,521**	**0**	**0**

Glasgow City Council

Common Good

Report by the Executive Director of Finance

Contact: Colin McGuire – ext 74565

Budget Monitoring: Period 4 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2022 to 1 July 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 1 and 4.

3. Summary Position

This monitoring report covers a period equivalent to 24.93% of the financial year. Gross expenditure to date is £87,000, which is 11% of the annual gross expenditure budget. Gross income received to date is £178,000, resulting in net income of £91,000.

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.

4. Forecast

There has been spend to date of £26,548 and a further £77,930 being committed for civic receptions in 2022/23. The remaining civic receptions expenditure budget of £325,522 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
27-Jul-22	**Rangers Football Club 150th Anniversary**	**22-Jun-22**	**£3,750**	**Anniversaries**
05-Aug-22	Lodge Alexandra 1282	25-Feb-20	£5,000	Anniversaries
12-Aug-22	Lodge Anima Glasgow No. 1223 Centenary	25-Feb-19	£4,500	Anniversaries
25-Aug-22	**50th Anniversary of the Kilbirnie Street Fire**	**03-May-22**	**£3,750**	**Anniversaries**
26-Aug-22	**Fullarton Chapter No. 116 Order of the Easter Star 100th Anniversary**	**25-Apr-19**	**£3,500**	**Anniversaries**
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		**£43,500**	

Date	Function	Approved	Cost	Category
06-Jul-22	**International Inclusive Gathered Together Dance Festival 2020**	**26-Feb-20**	**£420**	**Events**
28-Jul-22	**Merchant City Festival**	**10-May-22**	**£1,050**	**Events**
11-Aug-22	**Piping Live**	**10-May-22**	**£1,750**	**Events**
19-Aug-22	**City of Glasgow International Rose Trials**	**20-Jun-22**	**£6,250**	**Events**
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		**£10,830**	

Date	Function	Approved	Cost	Category
20-Aug-22	Clydeside Action on Asbestos AGM	11-Feb-22	£240	Charities
	Total for Charities		**£240**	

Date	Function	Approved	Cost	Category
26-Jul-22	**Fullbright 2022**	**31-May-22**	**£500**	**International Visitors**
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		**£10,100**	

Date	Function	Approved	Cost	Category
21-Jul-22	**Nelson Mandela International Day**	**31-May-22**	**£1,050**	**Special Individuals**
22-Jul-22	**Presentation of British Empire Medal to Swaran Chowdhary**	**09-Mar-22**	**£400**	**Special Individuals**
19-Aug-22	**602 Squadron Standard Presentation**	**16-Aug-19**	**£9,000**	**Special Individuals**
06-Oct-22	**Jimmy Reid Foundation annual lecture**	**24-Jun-22**	**£500**	**Special Individuals**
	Total for Special Individuals		**£10,950**	

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	**£77,930**

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 4 - 1 APRIL 2022 TO 1 JULY 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	27	403	6
79	0	79	Property Costs	20	59	25
262	0	262	Miscellaneous Charges	40	222	15
771	**0**	**771**	**TOTAL GROSS EXPENDITURE**	**87**	**684**	**11**

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	118	356	25
42	0	42	Commission	6	36	14
255	0	255	Rental Income	54	201	21
771	**0**	**771**	**TOTAL DEPARTMENTAL INCOME**	**178**	**593**	**23**
0	**0**	**0**	**NET EXPENDITURE/NET INCOME (-)**	**-91**	**91**	**0**