

Agenda Item	7
Report No	RES/35/24

The Highland Council

Committee: Corporate Resources

Date: 5 December 2024

Report Title: Corporate Service – Revenue Budget and Performance Q2 Monitoring 2024/25

Report By: Assistant Chief Executive – Corporate

1. Purpose/Executive Summary

- 1.1 This report provides Members with the Q2 2024/25 Revenue budget and performance monitoring position for the Corporate Cluster (Performance & Governance, ICT & Digital Transformation and Resources & Finance).
- 1.2 This report provides revenue monitoring summary and detailed statements and for performance information, the following information is provided:
 - Corporate Indicators;
 - Contribution to the Performance Plan;
 - Service Plan Progress;
 - Service updates out with the Corporate Indicators or Service Plan.
- 1.3 The content and structure are intended to:
 - Assist Member scrutiny and performance management
 - Inform decision making to aid continuous improvement, and
 - Provide transparency and accessibility
- 1.4 Some activities delivered by the Resources and Finance Service, such as Loans Fund and Council Tax Income, are contained within the Corporate Revenue Monitoring Report, which is a separate item on the agenda. To ensure transparency, performance information relating to Council Tax is also contained within this report.

2. Recommendations

- 2.1 Members are asked to:
 - i. Scrutinise and **note** the revenue monitoring and performance of the Corporate Cluster.

3. Implications

- 3.1 **Resource:** There are no resource implications arising as a direct consequence of this report.

- 3.2 **Legal:** This report contributes to the Council's statutory duties to report performance and secure best value in terms of; Section 1(1)(a) of the Local Government Act 1992, and Section 1 of the Local Government in Scotland Act 2003, respectively.
- 3.2.1 For the provision of welfare support, the Council has a legal duty to provide such services for specified groups, which, as detailed in the Welfare Budget, includes for example the outsourced services delivered by Citizens Advice. These duties are specified in the Social Work (Scotland) Act 1968, the Carers (Scotland) Act 2016 and the Child Poverty (Scotland) Act 2017.
- 3.3 **Risk:** There is a risk that the ongoing cost of living impacts on households will continue to place pressure on the Welfare Budget.
- 3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people):** There are no immediate health and safety implications arising from this report.
- 3.5 **Gaelic:** There are no implications arising as a direct result of this report.

4. Impacts

- 4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.
- 4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.
- 4.3 This is a monitoring report and therefore an impact assessment is not required.

5. Service Performance - Corporate Indicators

- 5.1 Service performance in relation to Absence, Complaints, FOIs, and Invoice Payments are set out in the following sub-sections.

- 5.1.1 As the Resources & Finance service is SPI-owner for Sickness Absence and Invoice Payments, the corporate position is also detailed below.

5.2 Service Sickness Absence

- 5.2.1 The indicator for staff sickness absence is a nationally benchmarked indicator and it is important that all managers focus on effective attendance management to support staff, maintain productivity and business continuity, and contribute to the Council's overall benchmarked performance.

5.2.2

Average number working days per employee lost through sickness absence

Average Days Lost	Q3 22/23	Q4 22/23	Q1 23/24	Q2 23/24	Q3 23/24	Q4 23/24	Q1 24/25	Q2 24/25
ICT Services	2.23	2.19	1.42	2.14	1.93	1.80	2.32	2.43
Performance & Governance	1.08	2.13	1.53	1.75	2.06	2.08	1.09	2.82
Resources & Finance	2.21	2.48	2.38	2.91	2.24	1.99	2.32	2.59
Highland Council	1.89	2.88	2.48	2.08	3.35	3.48	3.24	2.54

5.2.3 Viral illnesses including COVID-19 continue to have a significant impact on absence. Delays in NHS appointments due to extended waiting lists are still a factor in employees receiving timely treatment, which in turn may cause delay in them returning to work.

5.3 Council Sickness Absence

5.3.1 For the Council, whilst there continues to be a positive downward trend in absence during the last 3 quarters, it is slightly higher in Q2 2024/25 (2.54) compared with absence levels for the same Q2 period in 2023/24 (2.08).

5.3.2 Further interrogation of the data has revealed that whilst Stress/Debility (non-work related) accounts for the highest number of FTE days lost at 3733.92, Stress/Debility (work related) accounts for significantly less at 301.82 FTE days lost. As way of supporting stress/debility issues the occupational health, safety and wellbeing team during Q2 have continued to support staff wellbeing, mental health and stress management initiatives for staff by hosting drop-in on-line sessions. There has also been a focus on recruiting and training an additional 21 mental health representatives, bringing the total in the council to 91 reps. A new mental health and wellbeing helpline in September, which provides easier access to the following mental health support services: EAP; NHS 24; Samaritans and mental health representative.

5.3.3 It should also be noted that employees often require multiple treatments and ongoing support for absences which may extend periods of absence. Additionally, there continues to be long NHS waiting lists to access appropriate mental health services.

5.3.4 The number of FTE days lost to viral illness remains high and is the second highest reason for absence.

5.3.5 Recent training and education with an emphasis on 'managers responsibility' for inputting absence into MyView has resulted in a significant reduction in "No reason recorded" data.

5.4 Service Complaints Response Times

5.4.1 Monitoring complaints provides important feedback which can facilitate decision making and service design. Each Cluster is responsible for responding to complaints which are issued on their behalf by the Customer and Resolution Improvement Team ('CRIT').

5.4.2

Complaints - Corporate Services Cluster

Number of closed complaints and the % compliant with the legislative timescale

Frontline Resolution within 5 days

	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
ICT Services					0		0		0		1	100 %	0		0	
Performance & Governance	1	100 %	2	100 %	4	100 %	2	100 %	2	100 %	4	100 %	26	100 %	17	35 %
Resources & Finance	12	83 %	8	88 %	20	90 %	16	81 %	18	89 %	23	70 %	15	80 %	3	100 %
Highland Council	137	93 %	101	90 %	159	92 %	132	78 %	150	80 %	189	76 %	220	84 %	199	77 %

Investigation Resolution within 20 days

	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
ICT Services					0		0		0		0		0		0	
Performance & Governance	0		2	50 %	1	100 %	1	0 %	1	100 %	1	100 %	2	50 %	2	50 %
Resources & Finance	3	33 %	1	0 %	4	100 %	7	71 %	2	100 %	3	100 %	8	88 %	36	69 %
Highland Council	49	47 %	63	41 %	97	63 %	85	49 %	67	48 %	98	46 %	86	47 %	101	57 %

Escalated Resolution within 20 days

	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
ICT Services					0		0		0		0		0		0	
Performance & Governance	1	100 %	0		0		0		1	100 %	0		0		1	100 %
Resources & Finance	4	75 %	1	100 %	3	100 %	1	100 %	3	67 %	1	100 %	3	67 %	3	67 %
Highland Council	22	36 %	15	33 %	32	50 %	32	41 %	28	57 %	34	35 %	47	32 %	28	50 %

5.4.3 For Performance and Governance, the complaints were in respect of the administration of postal votes in connection with UK Parliamentary General Election on 4 July. Six of the complaints (35%) were resolved within the frontline target of five working days with the remaining complaints resolved within ten working days.

5.4.4 For Resources & Finance, there was an increase in the number of Stage 2 complaints received primarily attributable to parking including enforcement and Campervan and Motor Homes and required contributions from a number of teams across the Council.

5.5 Service Freedom of Information ('FOI') Response Times

5.5.1 FOI requests are co-ordinated by the Customer Resolution and Improvement Team (CRIT) in collaboration with Service teams which collate the information relevant to the request.

5.5.2

Freedom of Information Requests - Corporate Service Cluster

% of FOIs closed compliant with the legislative timescale

% FOIs Compliant - ICT Services	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
		16	63 %	13	77 %	17	82 %	8	88 %	13	92 %	24	92 %	20	65 %	25

% FOIs Compliant - Performance & Governance	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
		31	87 %	47	74 %	43	84 %	29	86 %	26	92 %	51	80 %	44	77 %	51

% FOIs Compliant - Resources & Finance	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
		50	90 %	60	82 %	42	83 %	32	84 %	34	88 %	60	87 %	51	86 %	56

% FOIs Compliant - Highland Council	Q3 22/23		Q4 22/23		Q1 23/24		Q2 23/24		Q3 23/24		Q4 23/24		Q1 24/25		Q2 24/25	
		478	81 %	536	75 %	399	84 %	333	88 %	338	89 %	548	77 %	511	81 %	479

Tables display the number of FOIs closed within the quarter and % of those that were compliant with the legislative timescale (20 working days) for the service and the Highland Council overall.
The Scottish Information Commissioner requires the Council to achieve a minimum compliance rate of 90%.

5.5.3 All teams within the Corporate Services Cluster continue to take steps to monitor performance and to identify further improvement actions.

5.6 Corporate Cluster Invoice Payment Times

5.6.1 Payment of invoices within 30 days of receipt is a Council Statutory Performance Indicator. The Council also monitors the number of invoices paid within 10 days of receipt.

5.6.2 The performance for invoice payment times within 10- and 30-days during Q2 against a target of 95% and 75%, respectively, was as follows:

5.6.3 Corporate Service Cluster - Invoice Payments

Invoice Payment within 30 days	Q3 22/23	Q4 22/23	Q1 23/24	Q2 23/24	Q3 23/24	Q4 23/24	Q1 24/25	Q2 24/25
ICT Services	97.3 %	100.0 %	98.8 %	98.9 %	99.1 %	99.2 %	76.7 %	86.9 %
Performance & Governance	97.4 %	94.4 %	98.5 %	95.4 %	98.1 %	94.8 %	97.5 %	97.3 %
Resources & Finance	98.6 %	96.5 %	98.8 %	99.5 %	98.1 %	98.5 %	79.9 %	88.3 %
Highland Council	95.1 %	94.9 %	95.1 %	96.7 %	95.6 %	93.6 %	87.7 %	91.4 %

Invoice Payment less than 10 days	Q3 22/23	Q4 22/23	Q1 23/24	Q2 23/24	Q3 23/24	Q4 23/24	Q1 24/25	Q2 24/25
ICT Services	92.5 %	88.3 %	95.2 %	86.8 %	95.6 %	91.0 %	41.7 %	60.0 %
Performance & Governance	90.5 %	88.7 %	93.4 %	90.8 %	83.2 %	79.3 %	81.3 %	79.8 %
Resources & Finance	84.9 %	83.6 %	91.1 %	98.4 %	91.2 %	79.3 %	43.6 %	53.7 %
Highland Council	70.4 %	71.6 %	72.8 %	80.9 %	75.3 %	69.7 %	57.0 %	68.5 %

5.6.4 For Resources & Finance, there has been an improvement in Q2 from the reported performance last quarter. A review has been undertaken and action has been taken to address delays with the aim of improving performance to previous high levels of performance.

5.7 Council Invoice Payments – SPI Owner

5.7.1 Overall Position – Highland Council

5.7.2 The Council’s Q2 performance for invoice processing is in similar to Q1 2024/25. Q2 performance for invoice payments within 30 Days was 91.4% and for invoice payments less than 10 days, 68.5%. The service splits of these figures are detailed in the appendices section.

5.7.3 Performance is continuing to improve as skills and knowledge of the new system becomes embedded, and further functionality is rolled out to users. Budget holders also continue to focus on these important indicators, and administering invoices continues to be a key priority.

6. Service Contribution to the Performance Plan

6.1 ICT & Digital Transformation:

PIs/Actions in the Corporate Plan	Period	Data	Period	Data	Period	Data
ERDs being completed - DCE CP5.01	Q4 23/24	On Target	Q1 24/25	Completed	Q2 24/25	
Digital Strategy implemented CP5.04	Q4 23/24	Some Slippage	Q1 24/25	Some Slippage	Q2 24/25	On Target
ICT Strategy implemented CP5.04	Q4 23/24	On Target	Q1 24/25	On Target	Q2 24/25	On Target
Key Improvement/Transformation Projects support budget savings CP5.04/5.10	Q4 23/24	96 %	Q1 24/25	96 %	Q2 24/25	

The PI relating to key improvement projects supporting budget savings will be removed from future reports. Instead, all key projects in the Delivery Plan will be reported in detail individually to relevant Committees.

6.2 Performance & Governance:

PIs/Actions in the Corporate Plan	Period	Data	Period	Data	Period	Data
% Gaelic Learner Secondary Pupils CP1.11	AY 21/22	15.69 %	AY 22/23	14.60 %	AY 23/24	15.18 %
% Gaidhlig Secondary Pupils CP1.11	AY 21/22	3.12 %	AY 22/23	3.14 %	AY 23/24	3.17 %
% GM Primary Pupils CP1.11	AY 21/22	6.44 %	AY 22/23	6.64 %	AY 23/24	6.71 %
% GM Nursery Pupils CP1.11	AY 21/22	7.50 %	AY 22/23	8.59 %	AY 23/24	9.25 %
New measures and indicators for Gaelic developed as part of the new GLP CP1.11	Q4 23/24		Q1 24/25		Q2 24/25	
Culture and heritage events promoted through press and social media CP1.12	Q4 23/24	On Target	Q1 24/25	On Target	Q2 24/25	On Target
Highland AR App used to promote Highland heritage and culture CP1.12	Q4 23/24		Q1 24/25		Q2 24/25	
No. Gaelic culture reports promoted through press releases and social media CP1.12	FY 21/22		FY 22/23	44	FY 23/24	73
Work with partners to support campaigns to keep public spaces clean and safe CP2.07	Q4 23/24	On Target	Q1 24/25	On Target	Q2 24/25	On Target
ERDs being completed - PGV CP5.01	Q4 23/24	On Target	Q1 24/25	On Target	Q2 24/25	On Target

6.3 Resources & Finance:

PIs/Actions in the Corporate Plan	Period	Data	Period	Data	Period	Data
Avg days to process Housing Benefit & Council Tax Reductions - Changes of Circumstance CP1.02	FY 21/22	1.8	FY 22/23	1.9	FY 23/24	1.6
Avg days to process Housing Benefit & Council Tax Reductions - New Claims CP1.02	FY 21/22	9.4	FY 22/23	11.0	FY 23/24	10.0
No. newly enrolled and upskilled via THC Modern Apprenticeships per year CP1.03	FY 21/22		FY 22/23	64	FY 23/24	100
% of procurement spend on local enterprises CP2.11 ECON04	FY 21/22	49.76 %	FY 22/23	49.10 %	FY 23/24	48.89 %
% of indicators in OHS Strategy with green rating CP5.01	FY 21/22		FY 22/23	90 %	FY 23/24	
ERDs being completed - RSF CP5.01	Q4 23/24	On Target	Q1 24/25	Some Slippage	Q2 24/25	Some Slippage
Finance element of new HR system [OneCouncil] implemented CP5.01	Q4 23/24	On Target	Q1 24/25	Completed	Q2 24/25	
Identify and agree Corporate Training priorities: achieve compliance with training CP5.01	Q4 23/24	On Target	Q1 24/25	On Target	Q2 24/25	On Target
Identify and agree Corporate Training priorities: improve ERD recording CP5.01	Q4 23/24	On Target	Q1 24/25	Some Slippage	Q2 24/25	Some Slippage
Identify and agree Corporate Training priorities: Managers mandatory CP5.01	Q4 23/24	Completed	Q1 24/25		Q2 24/25	
Sickness Days Lost per Employee CP5.01	FY 21/22	7.39	FY 22/23	8.58	FY 23/24	11.39
Council Tax - Annual % received CP5.10 CORP07	FY 21/22	96.48 %	FY 22/23	96.71 %	FY 23/24	95.89 %

6.3.1 The sickness days lost per employee has increased to 11.39 in 2023/24 compared with the previous year 2022/23 which recorded 8.58. In 2023/24 manager training was provided, relating to improved input of absence data, which could be attributable to an increase in recorded absences. A drive from all Managers and ongoing support from HR is aimed at improving absence management and intended to yield positive results over the next 12 months.

7. Service Plan Progress

7.1 ICT & Digital Transformation

7.1.1

Digital: Maximising the use of new processes and technology Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Biennial Digital Maturity Assessment	2019 - 2021		2021 - 2023	2.50	3.00	level 5/5 by 2027
Digital Strategy implemented CP5.04	Q1 24/25	Some Slippage	Q2 24/25	On Target		Due to complete Q1 27/28

7.1.2

Strategic Improvement Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Corporate programmes and projects with evidence of full lifecycle management	Q1 24/25		Q2 24/25			100% by March 2024
Ensure Strategic Improvement Board is operating consistently to the terms of reference	Q1 24/25		Q2 24/25			Completed Q4 23/24
Establish full lifecycle management process for the corporate portfolio of programmes and projects	Q1 24/25	Completed	Q2 24/25			Completed Q1 24/25
Implement new team structure and align to corporate priority programmes and projects	Q1 24/25		Q2 24/25			Completed Q3 23/24
Key Improvement/Transformation Projects support budget savings CP5.04/5.10	Q1 24/25	96 %	Q2 24/25			Updates taken from month 3 status of every quarter.

As referred to in section 6.1, the PI relating to key improvement projects supporting budget savings will be removed. The other actions have been completed. The Strategic Improvement Board has been replaced by the Delivery Plan governance

structure and full lifecycle management is in place and monitored by portfolio managers aligned to the Delivery Plan.

7.1.3

ICT: Provision of robust, secure and sustainable in-house ICT service Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
ICT % customers satisfied - monthly	M6 24/25	95.4 %	M7 24/25	96.8 %	95.0 %	
ICT % service contacts resolved within 24 hrs - monthly	M6 24/25	50.4 %	M7 24/25	57.9 %	56.0 %	
ICT Avg wait time [seconds] for Service Desk contacts - monthly	M6 24/25	62	M7 24/25	25	60	
ICT User Satisfaction [SOCITM] - Annual	FY 22/23	5.50	FY 23/24	5.43		
% windows devices functional and receiving all security updates	Q1 24/25	88	Q2 24/25	89	100	
ICT Strategy implemented CP5.04	Q1 24/25	On Target	Q2 24/25	On Target		Due to complete 2027
Consolidate the in-house ICT Service	Q1 24/25		Q2 24/25			Completed Q3 23/24
Reduce the reliance on the Data Centre	Q1 24/25	On Target	Q2 24/25	On Target		Due to complete Q1 27/28
Start a rolling refresh programme for Windows devices and software	Q1 24/25	On Target	Q2 24/25	Completed		Completed Q2 24/25

The “red” PI covering Windows device updates is an average for the quarter. A low compliance in July was seen due to school devices not being online. For August and September, compliance was actually at 92-93%. The target is always to reach 100% compliance, but in practice this will be difficult to achieve as updates are being released continuously and only show as being applied to a device when it has been rebooted and connected back to the network. Compliance over 90% is considered to be good.

7.1.4

ICT: Provision of robust, secure and sustainable in-house ICT service Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Continue to review value for money of ICT service	Q1 24/25		Q2 24/25			Completed Q3 23/24
Full ICT team recruited	Q1 24/25		Q2 24/25			Completed Q4 23/24
Cybersecurity protection implement first phase of ICT Strategy	Q1 24/25		Q2 24/25			Completed Q4 23/24
Set up cyber incident support contract	Q1 24/25		Q2 24/25			Completed Q2 23/24
Update and test cyber incident response plan	Q1 24/25	On Target	Q2 24/25	Some Slippage		Due to complete Q2 24/25
Implement printer rationalisation and introduce cloud printing	Q1 24/25	Some Slippage	Q2 24/25	Some Slippage		Due to complete Q1 24/25
Roll out new corporate telephony to support new ways of working	Q1 24/25	Completed	Q2 24/25			Completed Q1 24/25
Implement new network model to support move to SWAN2	Q1 24/25	Some Slippage	Q2 24/25	Some Slippage		Due to complete Q2 24/25
Further develop partnership working and engagement with NHS[H] re ICT requirements	Q1 24/25	Completed	Q2 24/25			Completed Q1 24/25

7.2 Performance & Governance

7.2.1

Legal & Governance: Provide High-Quality Legal Advice and representation Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Monitor Guardianship applications within 30 days	Q1 24/25	93 %	Q2 24/25	96 %	90 %	
Short Term Lets Licensing Regime	Q1 24/25		Q2 24/25			Completed Q3 23/24

7.2.2

Legal & Governance: Tackle Unfair & Unsafe Trading Practices and Assist Business Growth Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Develop new Trading Standards Performance Indicator	Q1 24/25		Q2 24/25			Completed Q4 23/24
Cost of Trading Standards, Money Advice and Citizen Advice per 1000 population ENV5a	FY 22/23	£ 8,548	FY 23/24		£ 10,573	annual update November
Trading Standards - business advice - 14 days	FY 22/23	81.60 %	FY 23/24	69.15 %	84.3 %	annual update June

* Trading Standards – business advice – 14 days: This indicator does not measure quality of performance, it measures the time taken to close a case, against a baseline of 14 days. Some cases legitimately take longer than that, due to various issues including complexity and delays caused by waiting for necessary information to be received from the enquirer or other involved parties. A review of the usefulness of this indicator is being undertaken and plans are in place to replace it with a set of indicators that measure performance, quality and community impact.

7.2.3

Communications & Resilience: Internal & External Communications Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Culture and heritage events promoted through press and social media CP1.12	Q1 24/25	On Target	Q2 24/25	On Target		Target is ongoing. Review Q4 23/24.
Highland AR App used to promote Highland heritage and culture CP1.12	Q1 24/25		Q2 24/25			Completed Q1 23/24
Work with partners to support campaigns to keep public spaces clean and safe CP2.07	Q1 24/25	On Target	Q2 24/25	On Target		Target is ongoing
Monitor and report Business Continuity training uptake and plan completion	Q1 24/25	On Target	Q2 24/25	On Target		Review Q4 23/24
Ranking for Scottish LAs for Social Media	Q1 24/25		Q2 24/25	10	10	
Report debrief learning in Resilience Group action plans	Q1 24/25	On Target	Q2 24/25	On Target		Review Q4 23/24
Report on and increase overall engagement stats for social media	Q1 24/25	On Target	Q2 24/25	On Target		Reported and published regularly
Rolling programme of face-to-face and Teams staff engagement	Q1 24/25	On Target	Q2 24/25	On Target		Review Q4 23/24

7.2.4

Corporate Performance, Audit & Information Governance: Information Governance Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Implement the cross-service Information Governance action plan	Q1 24/25	Some Slippage	Q2 24/25	Some Slippage		Due to complete Q3 23/24
Increase completion of Information Management Training: Elected Members	Q1 24/25	39 %	Q2 24/25			
Increase completion of Information Management Training: Staff	Q1 24/25	63 %	Q2 24/25	63 %		
Reduce data breaches reported to ICO	FY 22/23	5	FY 23/24			

7.2.5

Corporate Performance, Audit & Information Governance: Risk Management Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Review and improve Risk Management approach	Q1 24/25		Q2 24/25			Completed Q4 23/24

7.2.6

Corporate Performance, Audit & Information Governance: Performance Reporting Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Corporate Plan progress reported to Council	Q1 24/25		Q2 24/25			Completed Q2 23/24
PSIF Programme reported to Audit Committee	Q1 24/25		Q2 24/25			Completed Q4 23/24
Review Best Value Improvement Plan	Q1 24/25		Q2 24/25			Completed Q4 23/24
Review Public Performance reporting Framework	Q1 24/25	On Target	Q2 24/25	On Target		Due to complete Q4 24/25
Robust and Consistent Quarterly Performance Reporting	Q1 24/25		Q2 24/25			Completed Q3 23/24
Statutory Performance Indicators reported to Council annually	Q1 24/25		Q2 24/25			Completed Q4 23/24

7.2.7

Corporate Performance, Audit & Information Governance: Audit & Fraud Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Corporate fraud investigations reported to Audit Committee annually	Q1 24/25		Q2 24/25			Completed Q2 23/24

7.2.8

Legal & Governance: Elections Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/Update Date
Digital Accessibility Project	Q1 24/25	Some Slippage	Q2 24/25	Some Slippage		Review Q4 23/24
High performance standards for Returning Officer	Q1 24/25		Q2 24/25			Review Q4 23/24
Polling Station Review	Q1 24/25		Q2 24/25			Completed Q3 23/24
Support work of Electoral Commission reviewing Parliamentary Election forms	Q1 24/25	Completed	Q2 24/25			Review Q4 23/24

7.2.9

Legal & Governance: Effective Governance Arrangements Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Develop improved process for Code of Corporate Governance	Q1 24/25		Q2 24/25			Completed Q4 23/24
Review arrangements for managing Council business	Q1 24/25		Q2 24/25			Completed Q3 23/24
Issue Committee papers 10 days prior to meetings	Q1 24/25	86 %	Q2 24/25	87 %		Data expected quarterly

7.2.10

Gaelic: Promote, support and develop Gaelic language and culture Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
% Gaelic Learner Secondary Pupils CP1.11	AY 22/23	14.60 %	AY 23/24	15.18 %		annual update January
% Gaidhlig Secondary Pupils CP1.11	AY 22/23	3.14 %	AY 23/24	3.17 %		annual update January
% GM Primary Pupils CP1.11	AY 22/23	6.64 %	AY 23/24	6.71 %		annual update January
% GM Nursery Pupils CP1.11	AY 22/23	8.59 %	AY 23/24	9.25 %		annual update January
New measures and indicators for Gaelic developed as part of the new GLP CP1.11	Q1 24/25		Q2 24/25			Completed Q1 23/24

7.3 Resources & Finance

7.3.1

Maximising Income Collections Due to the Council Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Council Tax - Annual % received CP5.10 CORP07	FY 22/23	96.71 %	FY 23/24	95.89 %	95.49 %	annual update August
Overall Council Tax collection level - 5 years	FY 22/23	97.30 %	FY 23/24	97.10 %		annual update December
Cost NDR collection/chargeable property	FY 22/23	£ 12.54	FY 23/24	£ 13.24	£ 15.21	annual update August
% NDR collected by year end	FY 22/23	97.86 %	FY 23/24	94.67 %	97.90 %	annual update June
% income sundry debtors collected during yr	FY 22/23	86.77 %	FY 23/24	86.77 %	84.50 %	annual update June
Implement a Corporate Revenues Income Maximisation Strategy	Q1 24/25	On Target	Q2 24/25	On Target		Review Dec 2024

* As reported to this Committee in previous monitoring reports, the Non-Domestic Rates collection rate during 2023/24 was impacted by late changes in legislation and subsequent impact on lead-in times for the required software changes. This then impacted billing and recovery of NDR. As reported in Section 10 below, the NDR collection rate for financial year 2024/25 is ahead of previous years' performance.

7.3.2

Social and Economic Empowerment Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Benefits Admin costs - Gross cost per Case	FY 22/23	£ 30.76	FY 23/24	£ 28.99	£ 39.89	annual update August
Avg days to process Housing Benefit & Council Tax Reductions - New Claims CP1.02	FY 22/23	11.0	FY 23/24	10.0	10.0	annual update August
Avg days to process Housing Benefit & Council Tax Reductions - Changes of Circumstance CP1.02	FY 22/23	1.9	FY 23/24	1.6	2.0	annual update August

7.3.3

Financial Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Cost of Accounting - % Net Rev Budget + HRA	FY 22/23	0.21 %	FY 23/24	0.23 %	0.25 %	annual update August
Review and develop budget management good practice across the Council	Q1 24/25	On Target	Q2 24/25	On Target		Review March 2025
Support the Council develop and agree its capital investment programme	Q1 24/25	On Target	Q2 24/25	Completed		Completed Q2 24/25
Develop and implement a multi-year financial planning approach for revenue and capital budgets	Q1 24/25		Q2 24/25			Completed Q4 23/24
Support the Council in achieving and sustaining a financially sustainable position	Q1 24/25	On Target	Q2 24/25	On Target		Due to complete March 27
Council fulfils its obligations as Accountable Body to Government for the Inverness and Cromarty Firth Green Freeport	Q1 24/25	On Target	Q2 24/25	On Target		Review June 24
Ensure the Council's lease arrangements comply with Accounting Standards for 24/25	Q1 24/25	On Target	Q2 24/25	On Target		Due to complete Q1 24/25

7.3.4

Joint Procurement Strategy Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
% contracts with community benefits clause included	FY 22/23	50 %	FY 23/24	92 %	95 %	
% contracts with carbon reduction clause included	FY 22/23	55 %	FY 23/24	77 %	75 %	
% Contract Spend - collaborative contracts [exc. frameworks]	FY 22/23	1 %	FY 23/24	1 %	10 %	
% Contract Spend - Cat. A or B frameworks	FY 22/23	12 %	FY 23/24	7 %	10 %	
Council Spend with Highland Small & Medium sized businesses	FY 22/23	27 %	FY 23/24	33 %	30 %	
% contracts with fair work practices included	FY 22/23	32 %	FY 23/24	77 %	95 %	
Efficiency savings - cashable [% of addressable spend]	FY 22/23	£ 615,817	FY 23/24	£ 853,000		
% Spend covered by contract	FY 22/23	69.0 %	FY 23/24	74.4 %	80.0 %	
Cost Procurement Sectn % Net Rev Budget	FY 22/23	% 0.091	FY 23/24	% 0.092	% 0.101	annual update July
% of procurement spend on local enterprises CP2.11 ECON04	FY 22/23	49.10 %	FY 23/24	48.89 %		annual update Dec
Progress key actions within the Procurement & Community Wealth Building Thematic	Q1 24/25	On Target	Q2 24/25	On Target		Review March 24
Review and reissue of Delegated Procurement Training	Q1 24/25	On Target	Q2 24/25	On Target		Review March 24
Development of Supplier Relationship Management Model	Q1 24/25	On Target	Q2 24/25	On Target		Review Mar 24
Implementation / Roll-out of Contract Module within Technology One	Q1 24/25	On Target	Q2 24/25	Some Slippage		Review March 24

* For local collaborative contracts the percentage shown above is below target. This is reflective of a challenge within Highland where geography presents a challenge to collaboration. Conversely it is also the case why the % spend with local suppliers is also higher than in other local authority areas. It remains challenging to have collaborative contracts at volume as the geography of the Highland area is so vast. The Commercial & Procurement Shared Procurement Service continues (where possible) to encourage collaboration locally, and work is ongoing with regards to

developing collaborative new solutions on Electrical Vehicle Infrastructure as an example.

% Contracts with Fair Work Practices: There has been an improvement of over 40% in the figure from the last full year. The procurement team has been engaging with the Council's Community Benefit Manager including the development of a Highland Community Benefit Policy which was approved by the Communities and Place Committee on 5 September 24. It is envisaged that this policy will drive further improvement in performance going forward.

% Spend covered by contract: There has been an improvement of over 5% on the figure from last year. The procurement team continue to work with Clusters on off contract spend and a further review is planned this year with further work to bring spend on contract. This is supported by scrutiny on procurement activity through the Officer Procurement Approval Group which is chaired by the Chief Officer – Corporate Finance.

7.3.5

People Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Accident Injury Rate	FY 22/23	151	FY 23/24	155	142	annual update June
Sickness THC - Non Teachers - Avg working days lost CORP06b	FY 22/23	9.24	FY 23/24	12.71	13.90	annual update August
Sickness Days Lost per Employee CP5.01	FY 22/23	8.58	FY 23/24	11.39	12.50	annual update August
Women managers in top 2% of earners	FY 22/23	46.6 %	FY 23/24	53.6 %	43.6 %	annual update August
Support, monitor and report on completion rates of ERDs/Induction Training/Mandatory Courses	Q1 24/25	On Target	Q2 24/25	On Target		Review quarterly

There has been a slight increase in the annual accident injury rate by 4 incidents, however the OHS&W team continue to actively monitor incidents reported on the accident system and monitor trends to seek to reduce number of accidents/incidents. The sickness days lost per employee annual figure of 11.39 days has increased compared to the last financial year, however this increase is in line with national increases. There has been a 10% improvement of women managers in top 2% of earners in 23/24 compared to the previous year 22/23.

7.3.6

People and Finance Systems Programme Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Replacement of the current financial system	Q1 24/25	Completed	Q2 24/25			Completed Q1 24/25
Implement a new pensions payroll module within the existing pensions ICT system	Q1 24/25	On Target	Q2 24/25	Some Slippage		Due to complete Q3 24/25
Implement a new software solution to support: management of leases / implementation of IFRS 16 accounting rules changes	Q1 24/25	Completed	Q2 24/25			Completed Q1 24/25

7.3.7

Pensions Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Conclude the triennial Pension Fund Actuarial Valuation at 31/3/23	Q1 24/25		Q2 24/25			Completed Q4 23/24
Implement a new pension scheme members self-serve portal	Q1 24/25		Q2 24/25			Completed Q4 23/24
Implement the revised Pensions staffing structure	Q1 24/25	On Target	Q2 24/25	Completed		Completed Q2 24/25

7.3.8

Efficiencies and Improvement in Service Delivery Q2 24/25						
Actions PIs being Monitored in Service Plan	Period	Data	Period	Data	Target Value	Completion/ Update Date
Implement Revenues & Business Support Development Plan	Q1 24/25	On Target	Q2 24/25	On Target		Review March 24

8. ICT & Digital Transformation

8.1 ICT, Strategic Improvement & Digital Services

8.1.1 The ICT service has one annual performance indicator relating to user satisfaction. This is measured by a survey sent out to all ICT users in May each year by the Society for Innovation, Technology and Modernisation (SOCITM). By working with SOCITM we could compare performance against other public sector organisations, although the number of organisations taking part has been decreasing

8.1.2

SOCITM User Satisfaction Scores (out of 7)	
Year	Overall Score
2019-20	4.05
2021-22	5.00
2022-23	5.50
2023-24	5.43

No survey was carried out in 2020-21 due to the pandemic.

8.1.3 As referred to in previous reports to this Committee, future surveys will be carried out in-house rather than via SOCITM. This will enable us to tailor the questions more appropriately to our environment in order to generate more targeted results that can inform improvement areas. There will also be a small cost reduction. It is planned to carry out the next survey in Q3 24-25.

8.1.4 The table below shows the performance on the in-house ICT Service Desk for Q2 2024/25. The table also shows volumes of incidents, requests and Chromebook repairs as an indication of the scale of work being picked up by the Service Desk and supporting teams.

- 8.1.5 Key points to take from this data are:
- Customer satisfaction remains high although lower than it has been and the team always aim for high 90s%.
 - August saw schools returning from holidays resulting in high call volumes and a longer time to resolve. The figures are comparable with August in previous years.

- September saw a server failure that affected a lot of users. This took 2 days to resolve and had a significant impact. This also compounded dealing with the queue of calls generated from the return to school.

8.1.6

Measure	Target Performance			Actual Performance					
	Red	Amber	Green	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
% Satisfied customers	85%	85-95%	95%	95.6%	96.6%	96.6%	98.2%	95.8%	95.4%
% Service Desk calls abandoned	10%	10-5%	5%	7.5%	4.0%	4.4%	4.1%	7.0%	12.6%
Average Service Desk wait time	120s	120-60s	60s	55s	31s	38s	28s	43s	62s
% Incidents resolved within 24 hours	50%	50-56%	56%	55.8%	56.0%	57.6%	58.2%	59.3%	50.4%
% Incidents resolved within 7 days	70%	70-80%	80%	78.7%	79.8%	80.8%	80.2%	83.5%	73.4%
% Incidents resolved within 28 days	90%	90-95%	95%	94.9%	95.7%	94.9%	94.4%	93.5%	97.0%
Number of Active Incidents	N/A	N/A	N/A	558	557	481	403	696	558
Number of Active Requests	N/A	N/A	N/A	1753	1751	2449	2538	2973	3031
Number of incidents opened	N/A	N/A	N/A	2566	2680	2291	1806	3197	3417
Number of incidents closed	N/A	N/A	N/A	2565	2700	2356	1840	2972	3561
Number of requests opened	N/A	N/A	N/A	2123	2503	2618	2270	3114	2667
Number of requests closed	N/A	N/A	N/A	1836	2381	1796	2111	2487	2472
Number of Chromebook repairs opened	N/A	N/A	N/A	231	423	422	58	402	535
Number of Chromebook repairs closed	N/A	N/A	N/A	343	393	486	407	372	586

8.1.7

The Wipro contract performance is measured by a set of KPIs as shown in the table below. These KPIs have been measured from April 2022 – the point at which the majority of service transitioned in-house. The measures are largely technical and relate to management of infrastructure in the data centre. Figures are given for the 3 months up to September 2024. All Wipro KPIs met the targets for that period:

	Description	Jul-24	Aug-24	Sep-24
KPI-01	Severity 1 incident resolution	Green	Green	Green
KPI-02	Severity 2 incident resolution	Green	Green	Green
KPI-03	Severity 3 incident resolution	Green	Green	Green
KPI-04	Severity 4 incident resolution	Green	Green	Green
KPI-05	Rolling tally of Severity 1 incidents	Green	Green	Green
KPI-06	Wintel server software release	Green	Green	Green
KPI-07	Wintel database software release	Green	Green	Green
KPI-08	Infrastructure availability	Green	Green	Green
KPI-09	Server patching	Green	Green	Green
KPI-10	System backups	Green	Green	Green
KPI-11	Core infrastructure software	Green	Green	Green
KPI-12	Catalogue implementation	Green	Green	Green

8.2 Strategic Improvement

8.2.1 The Strategic Improvement team are now focused on supporting projects and programmes within the Operational Delivery Plan and those delivering other corporate strategic outcomes. As well as the direct management of projects the team includes the Corporate Programme Management Office (PMO) which help to co-ordinate all the corporate change projects.

9. Resources and Finance

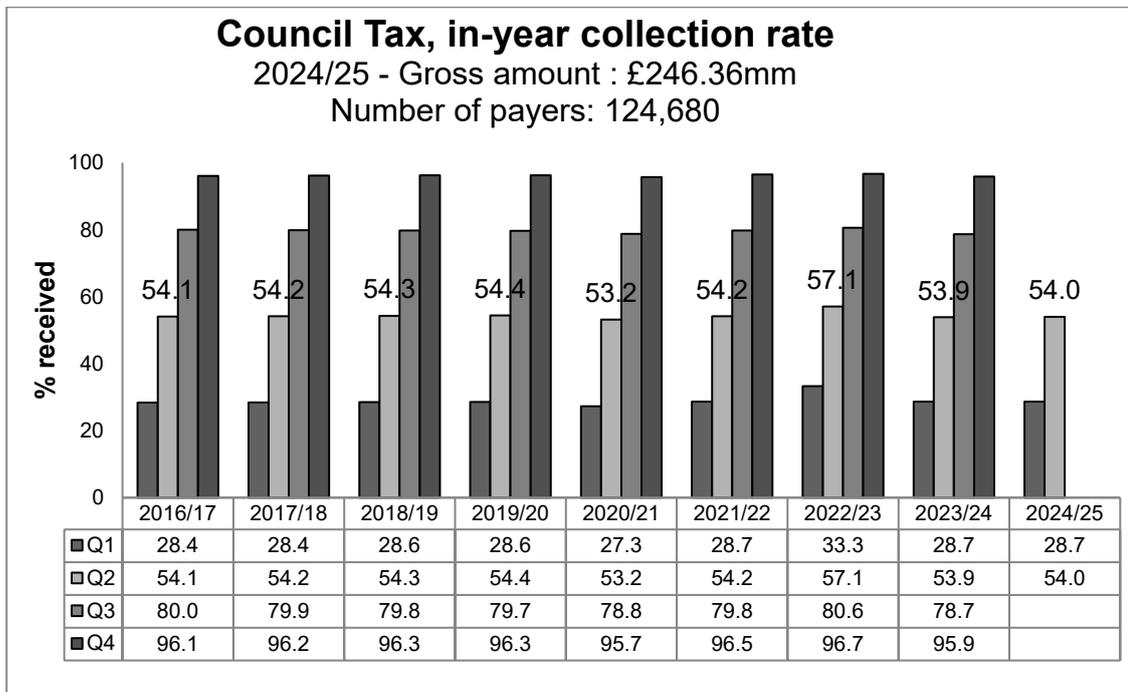
9.1 Council Tax In-year Collection Rate

9.2 A collection rate of 54.0% is reported for Q2 2024/25 which is a slight increase on the collection rate during Q2 2023/24.

9.3 Council Tax contributes around 20.2% of the Council's general fund and is used to bridge the difference between the block grant and the Council's estimated expenditure. There is therefore a sharp focus on council tax collections' performance and actions to mitigate performance fluctuations. For example, Direct Debits now make up 76.70% of council tax bill payments (Q2), which is slightly higher than the performance for the comparable period last year, which was at 76.25%, representing 84.14% of Council Tax receipts. Direct Debit continues to be the Council's preferred payment method as it is secure and efficient, and convenient for customers.

9.4 Direct debit payments and the value of receipts supports collections performance, reduces bank charges resulting in financial savings, and enables the Council to better predict future income levels, which are important for treasury management and financial planning purposes.

9.5



9.6 The Revenues Team continues to focus on recovering unpaid sums in respect of the current and prior years and is working closely with the Council's appointed Sheriff Officers to focus on those debts where Summary Warrants have been granted.

9.7 The number of Council Tax payers included in the above bar chart shows the position as at 1 April 2024. As new builds come onto the market and are made available for ownership, private rented and social housing, and properties transfer between Council Tax and Non-Domestic Rates, there is a natural movement in the tax base and number of Council Tax payers throughout the year. The annual billing position is therefore used year on year to provide trend data and to develop business intelligence. Having such rich data, helps to inform improved performance and decision making.

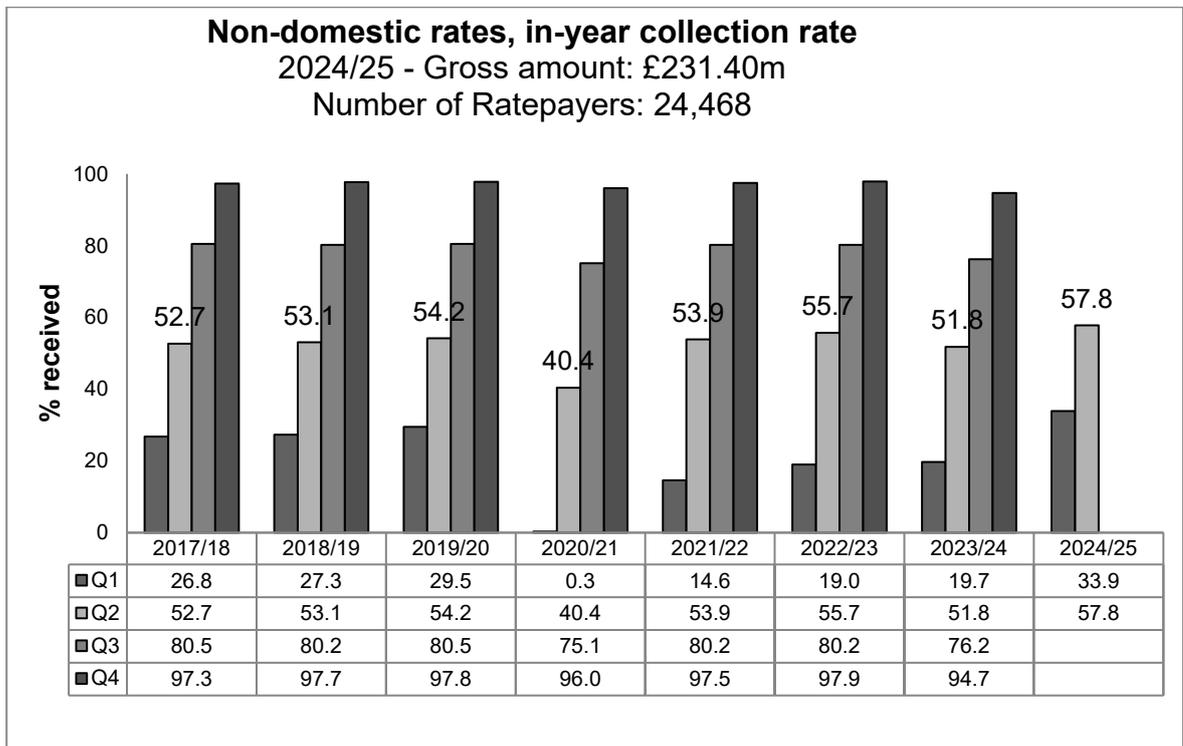
10. Non-Domestic Rates In-Year Collection Rate

10.1 The Council's total revenue funding provided by the Scottish Government is made up of 3 components: General Revenue Grant (GRG); Distributable Non-Domestic Rate Income (NDR) and specific ring-fenced grants. NDR contributes around 21.4% of the Council's general fund.

10.2 Economic volatility is very quickly evident from fluctuations in Non-Domestic Rates income and underlines the importance of understanding and acting upon the trend information detailed in the table below. Keeping abreast and responding to external influences continue to be an important focus for the Revenues Team.

10.3 The collection rate for Q2 of 57.8% shows a considerable improvement when compared with the same period in the previous year of 51.8% and exceeds the Q2 position for prior years as far back as 2009/10. The Non-Domestic Rates team continue to identify potential entitlement to relief and to progress recovery in accordance with legislative timescales.

10.4

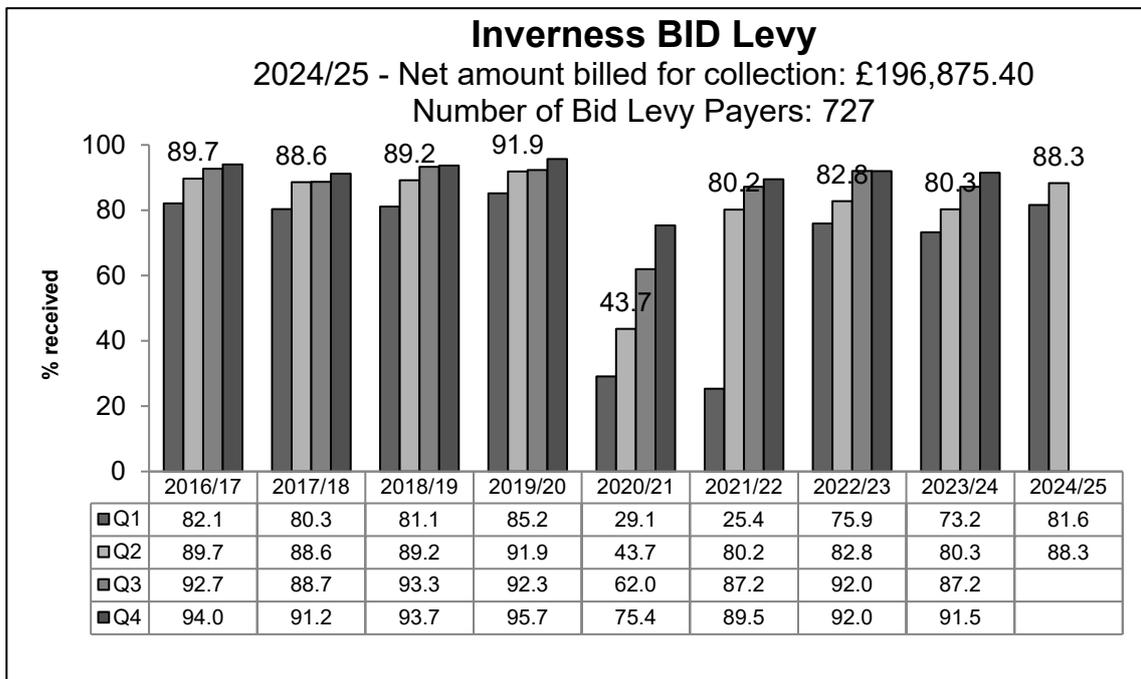


11. Business Improvement Districts (BID)

- 11.1 The Revenues Team is responsible for managing the administration and collection of the 4 BIDs currently operating within Highland and for the recovery of the associated annual administrative costs from each BID. Officers continue to progress billing and recovery of each BID in accordance with planned annual schedules.
- 11.2 When monitoring collection performance for each BID, Members will wish to note that billing for the Inverness, Inverness & Loch Ness Tourism and Dornoch BID levies was undertaken in line with financial years, i.e. April-June is Q1. The Nairn BID billing year commences in October and the Dornoch BID billing year commences March each financial year.

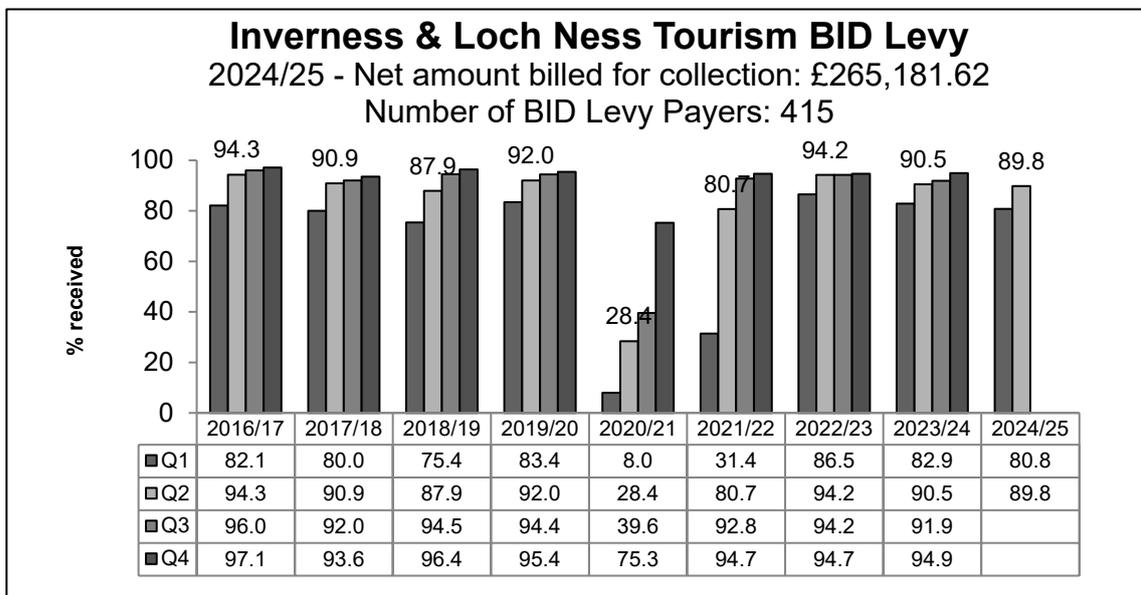
11.3 Inverness BID Levy

The figures below indicate an increase in Q2 performance compared with the previous year. The Revenues Team continue to pursue the outstanding sum with the aim of maximising collections. Inverness BID has recorded its satisfaction with this level of performance.



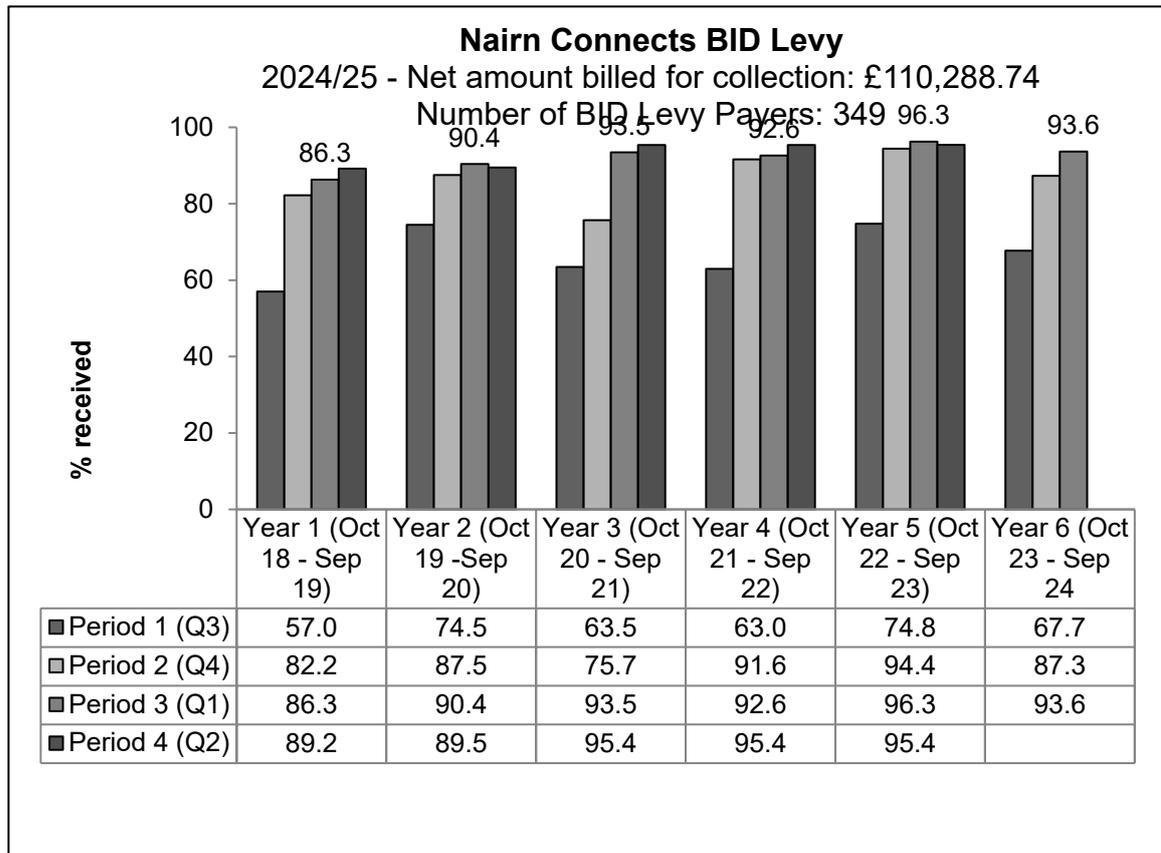
11.4 Inverness & Loch Ness Tourism BID Levy

By the end of Q2, 89.8% of the BID levies have been paid which is slightly lower than the same period in 2023/24. Recovery action continues as planned to maximise incomes.



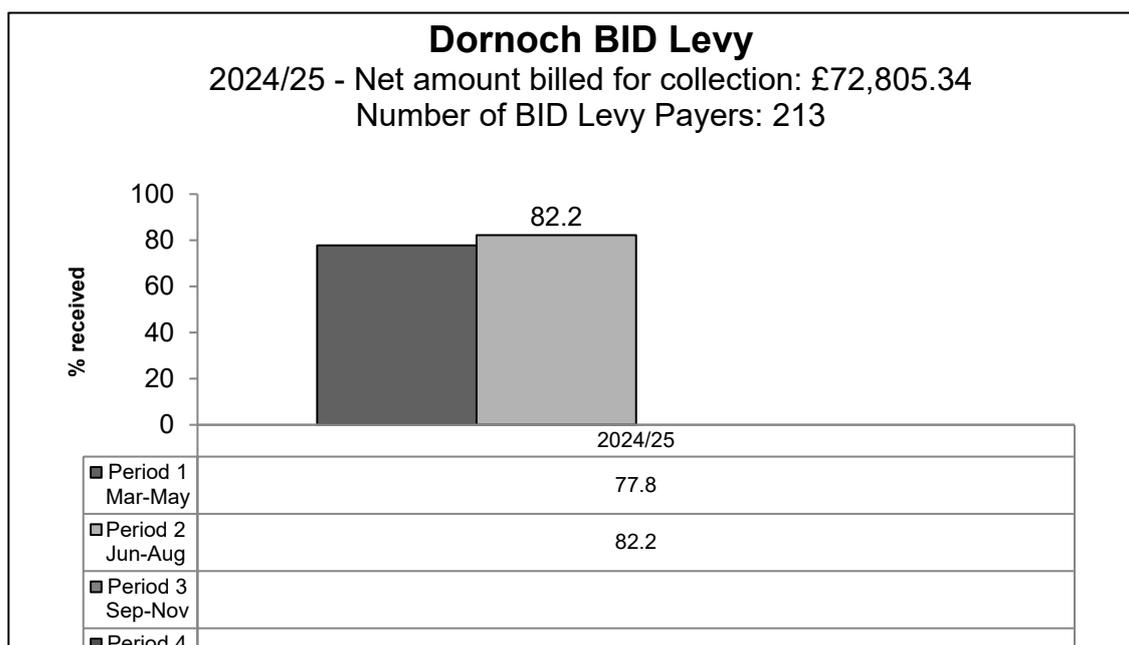
11.5 **Nairn Connects BID Levy**

The Nairn Connects billing year commences 1 October each year. Performance in Period 4 (Q2) shows a collection rate of 93.6%, which is slightly lower than the same period in 2023/24, but comparable or in excess of prior years.



11.6 **Dornoch BID Levy**

By the end of Period 2, 82.2% of the BID levies have been paid. BID bills were issued as planned on 20 February 2024 with an annual billing period of 1 March 2024 to 28 February 2025. Recovery actions continue.



12. Single Grant Applications (SGA)

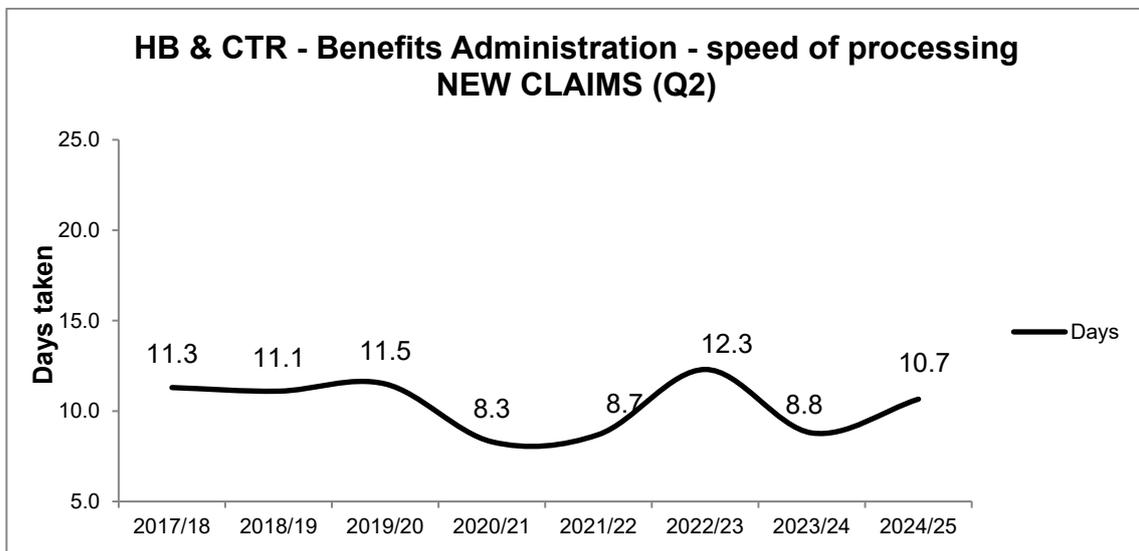
12.1 The Business Support team provides support for all Clusters, including the Community Development team, in the administrative process for Single Grant Applications (SGAs).

12.2 85 single grant applications were received during Q2, 2024/25 of which 98.8% (the slippage represents 1 application) were processed within the 5 days target. The comparable figures for Q2 2023/24 were 158 applications with a performance figure of 100%, demonstrating the continued high performance.

Single Grant Applications	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	24/25 to date
Percentage logged, acknowledged & distributed within 5 days target	99.2%	97.9%	98.9%	99.2%	97.1%	97.8%	99.8%	99.0%

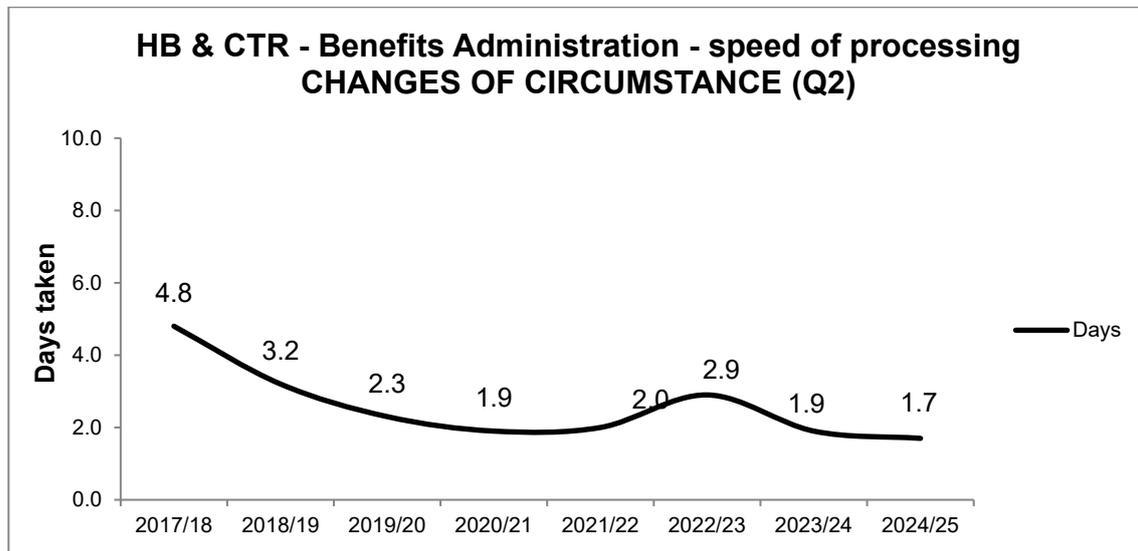
12.3 Speed of processing performance: Housing Benefit and Council Tax Reduction

12.3.1



12.3.2 This indicator is reporting a dip in performance when compared with the same period in 2023/24 and like Change in Circumstances below, the volumes behind these statistics have seen a notable increase in case volumes. Following process review, several changes are being implemented to remove non-value added work with the aim of delivering improvements.

12.3.3



- 12.3.4 This improved performance of 1.7 days for Q2 2024/25 compared with 1.9 days for the same period 2023/24 demonstrates the Council's commitment to ensuring the right amount of benefit is paid to the right people, at the right time, while also effectively managing increasing volumes of work.
- 12.3.5 For Housing Benefit, 94.7% of all claims received relate to Changes in Circumstances. Prompt processing of Changes in Circumstances supports the Welfare Budget, and in particular the Housing Benefit budget, as the overall value of benefit overpayments created are lower than would otherwise be the case, enabling more successful recovery of overpaid benefits and therefore a lower Bad Debt Provision.
- 12.3.6 The latest statistics published by the DWP for Housing Benefit relates to Q1, and reports that the Highland Council was ranked 4th equal for New Claims and continue to be ranked 1st equal in Scotland for Changes in Circumstances. For the DWP data, Change in Circumstances represent 88.6% of the caseload.
- 12.3.7 Officers continue to collaborate with UK Government, Scottish Government and CoSLA to develop and progress welfare-related matters.

13. Climate Change/Carbon Clever

- 13.1 A framework agreement for second-hand and recycled domestic furniture and the provision of new goods supports delivery of the Scottish Welfare Fund as reported in the Welfare Budget. For the period July-September 2024, over 3 tonnes of waste were diverted from landfill, and 8.6 tonnes of CO₂e were avoided.

14. Revenue Monitoring

14.1 ICT Services:

At the end of Q2 24/25, the forecast outturn against a total net budget of £12,545m is for an underspend of £0.124m, representing just under 1% variance. This is due to staffing vacancies and increased income more than offsetting increases in contract costs. The level of staff vacancies is at a more manageable level than in recent reports, with 26 posts vacant out of a total of 187. Some of these posts are in recruitment and others are being held through vacancy management to enable the delivery of in-year staffing savings.

14.2 Performance & Governance:

There are forecast underspends projected in areas such as legal and audit currently which are principally due to vacancies as well as a contribution due to achievement of income ahead of profile.

14.3 Resources & Finance:

This relates to the People section, Revenues & Business Support, and Corporate Finance. As reported to this Committee today under the item "Delivery Plan Update - Income Generation" income from the Highland Campervan and Motorhome Scheme is not forecasted to achieve the target and non-staff costs forecasting a pressure including postages.

14.4 Welfare:

This demand-led budget of £52.9m reflects the range of benefits and entitlements managed within the Revenues & Commercialisation section of the Corporate Cluster. A marginal year end underspend of £0.001m is forecast.

14.4.1 Demands on household income continues to place pressure on this budget. Officers continue to closely monitor spend and to collaborate nationally on several areas impacting this budget. An overspend of £0.146m is forecast on the Housing Benefit budget, which is generally attributable to homeless accommodation and increasing costs. The Housing Benefit subsidy funding provided by the Department for Work and Pensions does not fully meet the actual costs of Housing Benefit paid to meet related-rental charges. The differences between subsidy funding and actual amounts of Housing Benefit paid for homeless accommodation are required to be funded from the Council's General Fund.

14.4.2 An underspend of £0.187m is forecast for the Council Tax Reduction Scheme which provides financial support for low-income households in respect of Council Tax. Once awarded, Council Tax Reduction is credited to eligible households' Council Tax bills and has the effect of reducing balances due for payment. The Council continues to promote this Scheme and the Council's Welfare Support team and Citizens Advice continue to support eligible households to claim entitlements due, including Council Tax Reduction. Members will note that for presentational purposes, the underspend at the Council Tax Reduction heading is reported within the Welfare Budget to provide a holistic view of Welfare. In relation to the Corporate Revenue Monitoring report, Members will note that this underspend is reflected in the overall Council Tax income account which is reporting a total £507k ahead of budget.

Designation: Assistant Chief Executive – Corporate

Date: 19 November 2024

Authors: Sophie Miller, Portfolio Manager
Lucy Lallah, Business Management Analyst
Brian Porter, Chief Officer – Corporate Finance
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Stewart Fraser, Chief Officer – Legal & Corporate Governance
Elaine Barrie, Head of People

Background Papers: DWP Published Data

Appendices: Appendix 1: Revenue Monitoring Reports

Appendix 1: Revenue Monitoring Reports

ICT SERVICES Revenue Expenditure Monitoring Report

1 April 2024 to 30 September 2024

	£000 Actual Year to Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
ICT Services	9,655	12,545	12,421	(124)
Total	9,655	12,545	12,421	(124)
BY SUBJECTIVE				
Staff Costs	3,654	7,584	7,445	(138)
Other Costs	6,182	6,845	7,148	302
Gross Expenditure	9,836	14,429	14,593	164
Grants	0	0	0	0
Other Income	(181)	(1,884)	(2,172)	(288)
Total Income	(181)	(1,884)	(2,172)	(288)
Total	9,655	12,545	12,421	(124)

Notes

% age of Annual Expenditure*

This year	Sept 24/25	77%
Last year	Sept 23/24	67%

*These percentage figures represent the proportion of budget spent at the end of the quarter reported, with comparison to the same reporting position last year.

ICT Services Monitoring Statement 24/25

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
30/09/2024																				
BY ACTIVITY																				
ICT Services																				
ICT Services	7,584	3,654	7,445	(138)	6,845	6,182	7,148	302	0	0	0	0	(1,884)	(181)	(2,172)	(288)	12,545	9,655	12,421	(124)
Grand Total	7,584	3,654	7,445	(138)	6,845	6,182	7,148	302	0	0	0	0	(1,884)	(181)	(2,172)	(288)	12,545	9,655	12,421	(124)

PERFORMANCE & GOVERNANCE

Revenue Expenditure Monitoring Report

1 April 2024 to 30 September 2024

	£000 Actual Year to Date	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
BY ACTIVITY				
Members	924	1,948	1,915	(34)
Performance & Governance Corporate	356	446	479	33
Performance & Governance Directorate	409	776	705	(71)
HC Operational Delivery Plan: Corporate Solutions	95	(205)	(205)	0
Emergency Planning	10	54	60	7
Corporate Communications	244	483	425	(58)
Legal	526	589	436	(153)
Licensing	(2,887)	(440)	(467)	(28)
Democratic Services	359	737	669	(68)
Elections	237	207	393	186
Trading Standards	362	737	755	18
Corporate Audit & Performance	2,629	1,007	818	(189)
Total	3,266	6,338	5,982	(356)
BY SUBJECTIVE				
Staff Costs	4,221	8,441	7,940	(500)
Other Costs	2,723	476	1,528	1,052
Gross Expenditure	6,944	8,917	9,468	551
Grants	(22)	(41)	(46)	(5)
Other Income	(3,657)	(2,538)	(3,440)	(902)
Total Income	(3,678)	(2,579)	(3,486)	(907)
	3,266	6,338	5,982	(356)

Notes

% age of Annual Expenditure*

This year	Sept 24/25	52%
Last year	Sept 23/24	-35%

*These percentage figures represent the proportion of budget spent at the end of the quarter reported, with comparison to the same reporting position last year.

Performance & Governance Monitoring Statement 24/25

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
30/09/2024																				
BY ACTIVITY																				
Members																				
Members	1,802	875	1,786	(16)	175	49	157	(18)	0	0	0	0	(29)	0	(28)	1	1,948	924	1,915	(34)
Performance & Governance Corporate																				
Performance & Governance Corporate	306	165	306	0	160	191	193	33	0	0	0	0	(20)	0	(20)	0	446	356	479	33
Performance & Governance Directorate																				
Performance & Governance Directorate	791	403	720	(71)	(11)	6	(11)	0	0	0	0	0	(4)	0	(4)	0	776	409	705	(71)
HC Operational Delivery Plan: Corporate Solutions																				
HC Operational Delivery Plan: Corporate Solutions	199	94	188	(11)	(199)	1	(188)	11	0	0	0	0	(205)	0	(205)	0	(205)	95	(205)	0
Communications & Resilience																				
Corporate Communications	483	232	428	(55)	20	21	22	2	(2)	(7)	(7)	(5)	(18)	(2)	(18)	0	483	244	425	(58)
Emergency Planning	79	27	91	11	3	2	6	3	0	0	0	0	(29)	(19)	(36)	(7)	54	10	60	7
Corporate Governance																				
Legal	877	532	724	(153)	(53)	28	(53)	0	0	0	0	0	(236)	(34)	(236)	0	589	526	436	(153)
Licensing	1,223	559	1,256	34	188	75	968	780	0	0	0	0	(1,850)	(3,520)	(2,691)	(841)	(440)	(2,887)	(467)	(28)
Democratic Services	762	351	695	(68)	27	22	27	0	(39)	(15)	(39)	0	(14)	0	(14)	0	737	359	669	(68)
Elections	179	113	195	16	28	124	199	171	0	0	0	0	0	0	(2)	(2)	207	237	393	186
Trading Standards	804	394	805	1	33	36	103	70	0	0	0	0	(101)	(68)	(154)	(53)	737	362	755	18
Corporate Audit & Performance																				
Corporate Audit & Performance	934	475	745	(189)	105	2,167	105	0	0	0	0	0	(33)	(12)	(33)	0	1,007	2,629	818	(189)
Grand Total Performance & Governance	8,441	4,221	7,940	(500)	476	2,723	1,528	1,052	(41)	(22)	(46)	(5)	(2,538)	(3,657)	(3,440)	(902)	6,338	3,266	5,982	(356)

RESOURCES AND FINANCE SERVICE

Revenue Expenditure Monitoring Report

1 April 2024 to 30 September 2024

	£000	£000	£000	£000
	Actual	Annual	Year End	Year End
	Year To Date	Budget	Estimate	Variance
BY ACTIVITY				
Directorate	2,265	(720)	68	789
People	1,982	3,698	3,706	8
Revenues & Business Support	4,163	7,482	7,247	(235)
Corporate Finance	1,778	3,260	2,979	(281)
Total	10,188	13,720	14,000	280
BY SUBJECTIVE				
Staff Costs	9,132	15,917	15,940	23
Other Costs	2,638	1,350	1,492	142
Gross Expenditure	11,770	17,267	17,432	165
Grants	(467)	(745)	(860)	(115)
Other Income	(1,115)	(2,801)	(2,571)	230
Total Income	(1,582)	(3,547)	(3,431)	115
	10,188	13,720	14,000	280

Notes

% age of Annual Expenditure*

This year	Sept 24/25	74%
Last year	Sept 23/24	53%

*These percentage figures represent the proportion of budget spent at the end of the quarter reported, with comparison to the same reporting position last year.

Resources & Finance Monitoring Statement 24/25

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL				
30/09/2024	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	
BY ACTIVITY																					
Directorate																					
Directorate	659	443	1,018	359	(579)	1,890	(620)	(40)	0	0	0	0	(800)	0	(330)	470	(720)	2,333	68	789	
Resources & Finance Change Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salary Sacrifice	0	0	0	0	0	(69)	0	0	0	0	0	0	0	0	0	0	0	(69)	0	0	
Tourism Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Resources and Finance COVID	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
People																					
HR Services	1,104	639	1,152	48	45	44	45	0	0	0	0	0	7	0	7	0	1,156	683	1,204	48	
Workforce Planning Learning & Development	627	376	762	134	63	39	63	0	0	0	0	0	(114)	(107)	(114)	0	576	307	710	134	
Health, Safety & Wellbeing	520	196	392	(129)	244	120	244	0	0	0	0	0	0	0	0	0	764	316	635	(129)	
Payroll	1,162	594	1,116	(46)	82	86	82	0	0	0	0	0	(42)	(3)	(42)	0	1,202	677	1,156	(46)	
Revenues & Business Support																					
Revenues	3,690	2,155	3,699	9	487	139	417	(70)	(745)	(467)	(860)	(115)	(1,311)	(1,003)	(1,589)	(278)	2,120	824	1,667	(453)	
Business Support	5,710	3,176	5,626	(84)	(192)	164	72	264	0	0	0	0	(156)	(1)	(118)	38	5,362	3,339	5,580	218	
Corporate Finance																					
Accounting & Insurance	1,840	941	1,557	(283)	863	(18)	851	(12)	0	0	0	0	(385)	0	(385)	0	2,318	923	2,023	(295)	
Procurement	0	0	0	0	734	235	734	0	0	0	0	0	0	0	0	0	734	235	734	0	
Creditors	193	117	207	14	14	2	14	0	0	0	0	0	0	0	0	0	207	119	221	14	
Pensions	411	495	411	0	(411)	6	(411)	0	0	0	0	0	0	(1)	0	0	0	500	0	0	
Grand Total Resources & Finance	15,917	9,132	15,940	23	1,350	2,638	1,492	142	(745)	(467)	(860)	(115)	(2,801)	(1,115)	(2,571)	230	13,720	10,188	14,000	280	

WELFARE MONITORING

1 April to 30 September 2024

	£000 Actuals To Date	£000 Annual Budget	£000 Year End Outturn	£000 Year End Variance
BY SERVICE				
Housing Benefit	3,333	3,882	4,028	146
Council Tax Reduction Scheme	13,736	13,987	13,800	(187)
Scottish Welfare Fund Grants	639	1,243	1,243	0
Educational Maintenance Allowances	(15)	0	0	0
School Clothing Grants	681	846	846	0
Advice Services	805	930	970	40
Milton Activity Hub Grant	0	0	0	0
Other Welfare	558	932	932	0
Welfare Total	19,736	21,820	21,819	(1)

BY SUBJECTIVE				
Staff Costs	0	0	0	0
Other Costs	35,994	52,900	55,144	2,245
Gross Expenditure	35,994	52,900	55,144	2,245
Grants	(16,257)	(30,944)	(33,200)	(2,256)
Other Income	0	(136)	(126)	10
Total Income	(16,257)	(31,080)	(33,326)	(2,246)
	19,736	21,820	21,819	(1)
	0			

% of Annual Expenditure

This year Sept 24/25

90%

Last year Sept 23/24

94%

Welfare Monitoring Statement 24/25

30/09/2024

	OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
BY ACTIVITY																
Housing Benefit	34,406	19,449	36,807	2,402	(30,524)	(16,115)	(32,780)	(2,256)	0	0	0	0	3,882	3,333	4,028	146
Council Tax Reduction Scheme	13,987	13,736	13,800	(187)	0	0	0	0	0	0	0	0	13,987	13,736	13,800	(187)
Scottish Welfare Fund																
Community Care Grants	966	463	966	0	0	0	0	0	0	0	0	0	966	463	966	0
Crisis Grants - awarded	277	176	277	0	0	0	0	0	0	0	0	0	277	176	277	0
Educational Maintenance Allowances																
School Clothing Grants Awarded	420	126	420	0	(420)	(141)	(420)	0	0	0	0	0	0	(15)	0	0
Advice Services																
Citizens Advice Bureau	846	681	846	0	0	0	0	0	0	0	0	0	846	681	846	0
Milton Activity Hub Grant																
Milton Activity Hub Grant	1,066	805	1,096	30	0	0	0	0	(136)	0	(126)	10	930	805	970	40
Other Welfare																
Free School Meals Holidays	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Families Distress & Trauma Fund	736	0	736	0	0	0	0	0	0	0	0	0	736	0	736	0
Universal Period Products	0	384	0	0	0	(1)	0	0	0	0	0	0	0	383	0	0
	196	175	196	0	0	0	0	0	0	0	0	0	196	175	196	0
Grand Total Welfare	52,900	35,994	55,144	2,245	(30,944)	(16,257)	(33,200)	(2,256)	(136)	0	(126)	10	21,820	19,736	21,819	(1)

Invoice Payments <10 days

Service	TARGET 24/25	17/18	18/19	19/20	20/21	21/22	22/23	23/24 Q1	23/24 Q2	23/24 Q3	23/24 Q4	23/24	24/25 Q1	24/25 Q2
C&P	77%				83.6	76.4	75.9	81.2	90.6	89.2	86.0	86.9	49.7	66.7
E&L					79.2	71.0	74.3	76.9	72.8	77.3	76.3	76.0	68.7	63.7
HW&SC					82	78.4	88.5	93.5	90.0	93.0	89.0	91.4	86.2	90.8
I&E					85.7	76.7	82.2	86.9	85.7	86.1	82.5	85.3	70.7	77.0
P&G					87.4	81.3	86.9	93.4	90.8	83.2	79.3	86.4	81.3	79.8
P&H					71.7	62.8	48.2	55.4	72.3	56.0	49.0	59.6	31.0	64.0
R&F					83.1	84.9	92.0	91.1	98.4	91.2	79.3	94.5	43.6	53.7
ICT&DT					84.0	69.9	91.1	95.2	86.8	95.6	91.0	92.1	41.7	60.0
Capital					82.1	70.7	68.9	70.5	71.2	71.4	80.1	72.6	52.3	64.8
THC						79.5	73.7	75.3	77.6	69.3	70.7	72.8	80.9	75.3

Invoice Payments <30 days

Service	TARGET 24/25	17/18	18/19	19/20	20/21	21/22	22/23	23/24 Q1	23/24 Q2	23/24 Q3	23/24 Q4	23/24	24/25 Q1	24/25 Q2
C&P	95%				96.6	94.9	96.9	97.5	98.4	98.6	96.9	97.9	80.8	88.2
E&L					92.2	91.8	90.8	93.4	88.8	92.3	92.1	91.8	89.2	82.7
HW&SC					95.7	94.9	97.2	98.6	97.9	98.5	97.5	98.1	96.4	95.8
I&E					96.6	96.1	97.0	97.8	97.7	96.8	95.1	96.8	90.3	93.5
P&G					96.8	97.1	96.6	98.5	95.4	98.1	94.8	96.9	97.5	97.3
P&H					92.9	93.1	93.6	93.0	97.5	94.8	91.2	94.4	85.8	94.4
R&F					96.9	98.3	98.4	98.8	99.5	98.1	98.5	99.2	79.9	88.3
ICT&DT					99.0	95.5	96.8	98.8	98.9	99.1	99.2	99.0	76.7	86.9
Capital					95.4	93.2	92.8	95.4	94.1	93.0	95.6	94.7	87.4	92.3
THC						96.8	95.7	95.9	94.1	93.8	94.6	95.1	96.7	95.6

Average number of working days per employee lost through Sickness Absence

Service	20/21	21/22	22/23					23/24					24/25	
	Annual	Annual	Q1	Q2	Q3	Q4	Annual	Q1	Q2	Q3	Q4	Annual	Q1	Q2
C&P		12.86	3.42	3.45	2.74	3.60	13.21	3.80	4.27	4.38	4.31	16.74	4.21	4.41
E&L – non-teaching		7.36	2.62	1.19	1.82	2.66	8.29	1.71	2.08	4.21	4.82	13.59	3.88	2.67
E&L – teaching		5.58	1.74	0.96	1.67	2.66	7.02	2.59	0.98	2.65	2.80	8.26	2.38	3.22
H&SC		7.75	2.05	2.04	2.27	2.87	9.23	2.82	2.56	2.87	3.24	11.50	3.41	1.47
I&E		2.59	1.67	1.76	1.55	2.95	7.93	2.85	2.11	2.03	1.59	8.58	2.32	1.81
P&G		2.11	0.65	1.15	1.08	2.13	5.01	1.53	1.75	2.06	2.08	7.36	1.09	2.82
P&H		8.56	2.67	1.75	2.11	3.48	10.02	2.93	2.43	4.60	4.39	14.34	4.49	3.27
R&F		6.47	2.07	2.36	2.21	2.48	9.13	2.38	2.91	2.24	1.99	9.54	2.32	2.59
ICT&DT		2.36	2.17	1.40	2.23	2.19	7.99	1.42	2.14	1.93	1.80	7.37	2.32	2.43
THC (non-teaching)	6.44	8.17	2.45	1.89	2.03	2.97	9.35	2.44	2.54	3.65	3.76	12.71	3.60	2.98
THC all employees (inc. teachers)	5.47	7.39	2.24	1.61	1.92	2.88	8.65	2.48	2.08	3.35	3.48	11.39	3.24	2.54