

Agenda Item	5.b
Report No	RES/27/22

THE HIGHLAND COUNCIL

Committee: Corporate Resources Committee

Date: 1 December 2022

Report Title: Resources and Finance - Revenue and Performance Monitoring to 30 September 2022

Report By: Acting Depute Chief Executive

1. Purpose/Executive Summary

- 1.1 This report provides information relating to the Quarter 2 Revenue and Performance monitoring position for the period to 30 September 2022 for the Resources and Finance Directorate.
- 1.2 In addition to the main revenue budget variances for which the Directorate has direct responsibility, contextual information is also incorporated into this report. Bringing together revenue and performance into a single monitoring report supports financial governance, informs decision making, and enables improvement actions to be identified. This approach is also intended to improve the accessibility of this monitoring report for Members and the wider readership by embedding contextual information, enhancing transparency, and enabling an informed view to be made of overall financial and service delivery performance for the Directorate.
- 1.3 The performance information contained within this report includes the Accounts Commission's Statutory Performance Indicators (SPIs) for the Directorate, local key performance measures and where available, comparisons to Scottish averages. Trend information is also provided to evidence areas of strong performance and those requiring improvement. Presenting information in this way also provides opportunities for learning and sharing across the Directorate and the wider Council. A list of the current SPIs for the Resources and Finance Directorate, together with the frequency of reporting, is provided at **Appendix 5**. Future reports will also include comparisons against other councils with similar profiles, where these are available, and will expand performance reporting for the activities undertaken by the Directorate.
- 1.4 Some activities delivered by the Resources and Finance Directorate, such as Loans Fund and Council Tax Income, are contained within the Corporate Revenue Monitoring Report which is a separate item on today's agenda. To ensure transparency, performance information relating to council tax is also contained within this report.

2. Recommendations

2.1 Members are invited to:

- i. consider the Revenue position for the Quarter 2 period to 30 September 2022;
- ii. scrutinise the statutory performance indicators, local key performance measures and where available, comparisons to Scottish averages; and
- iii. review the effectiveness of the standard and level of services provided by the Resources and Finance Directorate and alignment with the Council's commitment to Best Value and continuous improvement.

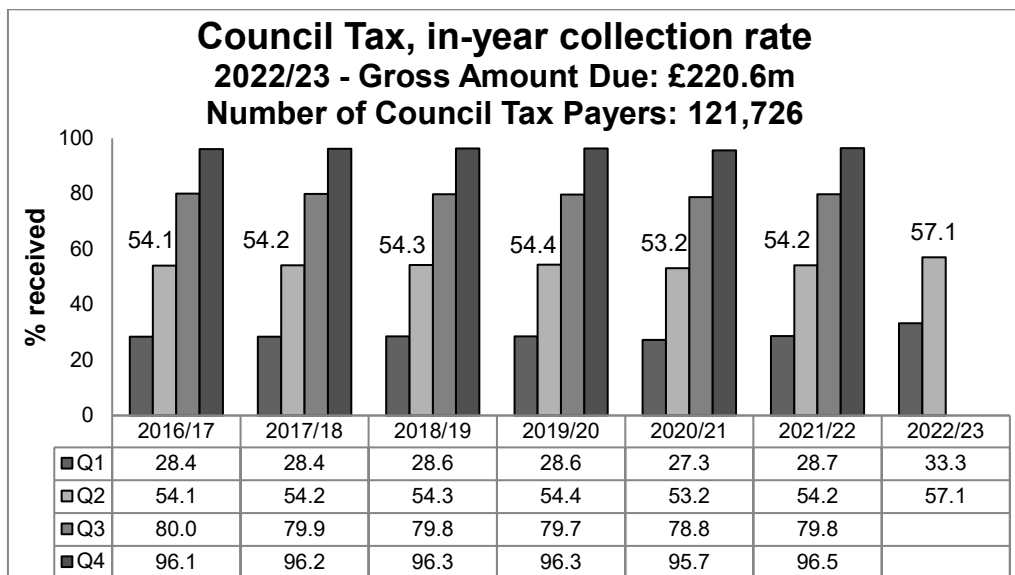
3. Implications

- 3.1 **Resource:** The budget of £13.163m available to the Resources and Finance Directorate is 2.0% of the total general fund for the totality of the Council's services (£667.603m). The Directorate has a budgeted staffing establishment of circa 435.9 FTEs. Corporate leadership in financial governance, human resources and provision of shared business support services are key responsibilities of the Directorate. Also, the Directorate provides the corporate leadership role for the core revenues streams (Council Tax, Non-Domestic Rates and Sundry Debt Income), and the strategic and operational delivery of financial assessments and provision of some welfare services for our residents. Our responsibilities within the Revenues part of the Directorate involve engaging with every household and business in Highland.
- 3.2 **Community (Equality, Poverty and Rural):** The extent of the strategic role and significant support provided by the Directorate to reduce poverty, alleviate financial insecurities and promote equalities are evidenced by the Welfare Budget which focuses on means-tested and other supports for households.
- 3.3 **Legal:** The Local Government (Scotland) Act 1973 requires the Council to set its budget and thereafter budget holders are responsible for providing services within the budget allocated for that purpose.
- 3.3.1 For the provision of welfare support detailed within this report, 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.
- 3.3.2 The Directorate is also responsible for ensuring policies are in place, and support is provided for managers and employees to ensure the Council continues to comply with all employment and health and safety requirements.
- 3.4 **Risk:** There is a risk that the post-Covid impacts, cost of living pressures and energy price increases and resulting mitigations, continue to result in additional and increased demand. This includes, for example, for the provision of critical demand-led financial assessments and some welfare services as reported in the welfare budget set out in **Appendix 3** to this report.

- 3.5 There are no **Climate Change/Carbon Clever or Gaelic** implications arising as a direct result of this report.
- 4. Appendix 1 Resources and Finance Revenue Budget Monitoring 2022/23**
- 4.1 **Appendix 1** to this report provides the Quarter 2 monitoring statement for 2022/23 showing the forecasted year end outturn at Quarter 2 2022/23. The Directorate is showing an estimated year end outturn of £12.817m against a net annual budget of £13.163m, representing an underspend of £0.346m. This does not include the Welfare Budget which is reportedly separately at Appendices 2 and 3.
- 4.2 **Directorate**
The Directorate overspend of £0.165m mainly arises from the Directorate staff savings agreed by the Council in March 2022 which are offset with the underspends across the Directorate.
- 4.3 **People (Annual Budget: £2.406m)**
The budget for People mainly relates to staff and corporate training. The composition of this budget needs careful management and is reporting a predicted year end underspend of £0.004m. There are pressures in this part of the Directorate, such as the costs for the employee survey which are offset by underspends in staffing. This reflects 1.75 FTE vacancies, which is just over 3% of the establishment for People.
- 4.4 **Revenues and Business Support (Annual Budget: £7.591m)**
For this section, the forecasted underspend is £0.379m, mainly arising from secondments and maternity leave. This reflects 18.39 FTE vacancies which is approximately 5% of the Directorate establishment, and a smaller element of other expenditure underspends. The vacancies shown can a combination of posts, some of which are currently advertised for the first time; some that are being re-advertised due to unsuccessful previous recruitment attempts; and those not yet advertised and are still subject to recruitment scrutiny processes. Vacancies can also reflect pending changes and developments that are underway across Directorates so that an informed assessment can be made of future staffing needs, process redesign, and to enable the agreed staff saving for this section to be delivered. There has been a movement of £0.103m since Quarter 1 where a forecasted underspend of £0.481m was reported and the main reason for this is staff costs associated with increased demands in the welfare services provided by the Revenues and Business Support section.
- 4.5 **Corporate Finance (Annual Budget: £3.418m)**
The forecasted underspend in Corporate Finance of £0.129m is mainly arising from underspends in the Accounting and Insurance Section of £0.067m relating to staffing and other expenditure underspends and a Payroll & Creditors forecasted underspend of £0.062m mainly due to part year staffing vacancies (3.7 FTE) which is equivalent to 6.1% of the establishment for this section. This underspend has increased by £0.032m from the forecast at Q1 and is from increased underspends in staffing in Accounting.
- 4.6 **Resources & Finance Savings 2022/23**
As detailed at Appendix 7, the agreed savings for the Directorate are on target. A range of activities are underway to take forward implementation of new and upgraded systems.

5. Performance Information

- 5.1 As described in Section 1 of this report, a single report containing both revenue and performance information has several benefits. The following paragraphs provide performance information for the Directorate and while this mainly focuses on those functions delivered by Revenues and Business Support, the aim is to expand the breadth of information provided in future reports to reflect the responsibilities of each part of the Service.
- 5.2 Performance for outsourced activities led by the Directorate is reported separately to this Committee at various points throughout the year.
- 5.3 **Revenues and Business Support - Council Tax In-year Collection Rate**
- 5.3.1 The Council Tax in-year collection rate in Q2 is 57.1%, representing an increase of 2.9% on the comparable period last year, providing additional income of £0.384m against the forecasted amount. As shown in the bar chart below, this is the highest Q2 performance when comparing performance since 2016/17.
- 5.3.2 The Directorate continues to have a sharp focus on council tax collections with a view to maximising this important income stream for the Council. Steps are taken regularly by the Welfare Support Team to promote the Council Tax Reduction scheme using social media and, in every case, when undertaking welfare checks for all residents choosing this service. The availability of this financial support to reduce council tax bills is also promoted on the reverse side of council tax bills and on all recovery notices. A useful ready reckoner to council tax entitlement is published on the Council's [website](#) to encourage take-up by enabling council tax payers to compare their household composition and income with the qualifying thresholds for their council tax band. The Council's Welfare Support team and through the outsourced services provided by Citizens Advice, advisers routinely support clients to apply for this valuable support. A planned annual recovery schedule is in place to ensure that recovery and enforcement actions are progressed in accordance with the appropriate regulations. This encourages payments and helps to identify council tax payers who require additional time to pay and welfare support.
- 5.3.3 Council Tax Reduction reduces the council tax liability by up to 100% for individual households and in these circumstances, limits the bill to Scottish Water's water and wastewater charges. Council tax payers can apply for this support via the Council's Apply Once online application [form](#), by contacting the Welfare Support Team at welfare.support@highland.gov.uk or by calling 0800 090 1004.
- 5.3.4 Council Tax contributes around 20.6% 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 76.0% of council tax bill payments(Q2), which is on a par with the performance for the comparable period last year.
- 5.3.5 Sustaining the number of direct debit payers 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.



5.3.6 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.

5.3.7 The number of council tax payers (122,075) included in the above bar chart shows the position as at September 2022. As new builds come onto the market and are made available for ownership, private rented and social housing, there is natural movement in the tax base and number of council tax payers throughout the year.

5.4 Revenues and Business Support - Non-Domestic Rates In-Year Collection Rate

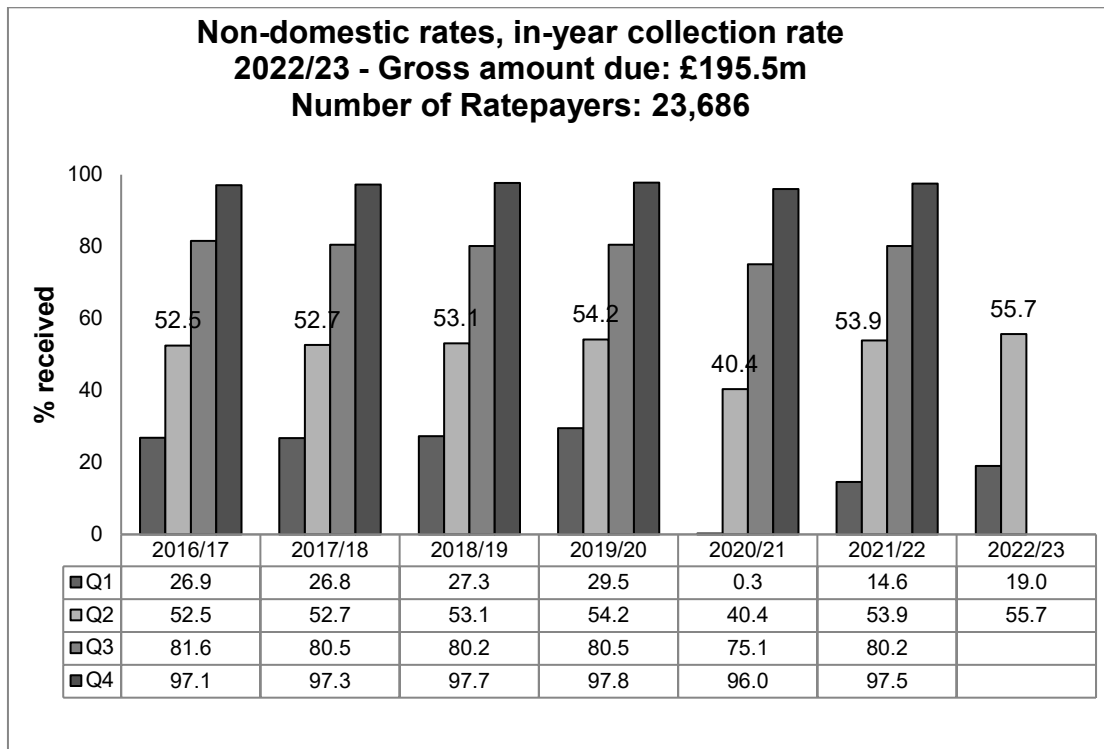
5.4.1 The Council's total revenue funding provided by the Scottish Government is made up of 3 components: General Revenue Grant (GRG): Distributable Non-Domestic Rate Income (NDRI) and specific ring-fenced grants.

5.4.2 Non-Domestic Rates are collected and retained by the Council. The Scottish Fiscal Commission is responsible for preparing the national forecast for NDR income to be collected, based on several factors including revaluations, appeals and the likely poundage set. The forecast is then redistributed to local authorities using the most recent prior year Non-Domestic Rates income returns submitted by councils, adjusted to reflect variations between the estimated Non-Domestic Rates Income and the actual amount collected. This means the amount collected by an individual authority has no direct impact on the total funding as the Scottish Government provides each local authority with their formula share of GRG plus NDRI.

5.4.3 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.

5.4.4 There has been an increase of 1.8% on the collection rate for Q2, when compared with the same period in the previous year and the trend data in the table shows an increased collection rate when compared with the pre-Covid position. The Q2 position is also the highest performance during the 7-year period starting 2016/17.

5.4.5



5.4.6 Relief from Non-Domestic Rates is available to achieve competitive equity and fairness. The Non-Domestic Rates team continues to proactively identify potential entitlements to relief and to encourage applications from ratepayers where these are required. Steps continue to be taken to identify properties that may be entitled where ratepayers have not yet applied for relief.

5.4.7 Each year, processes are in place, the Council's website is updated, and the Revenues Team is trained to identify qualifying properties and to automatically award available relief wherever possible. To raise awareness and to relieve ratepayers from rates bills, information regarding relief is provided on non-domestic rates bills and published on the Council's website.

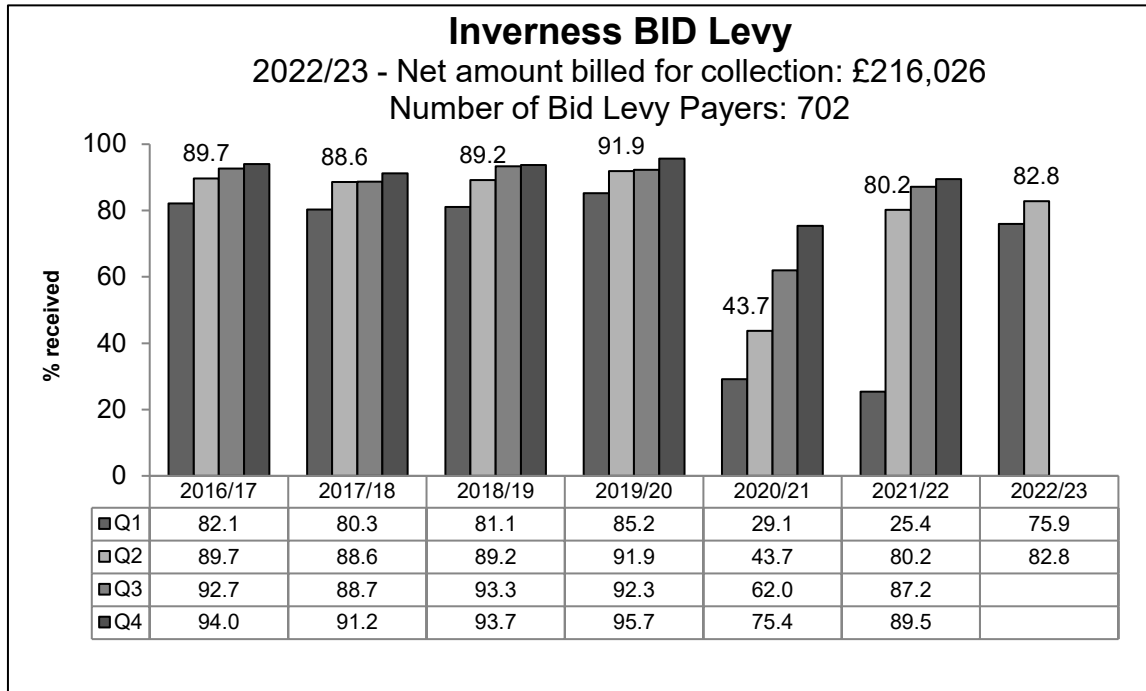
5.5 Revenues and Business Support - Business Improvement Districts (BID)

5.5.1 The Revenues Team is responsible for administration and collection of the 3 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.

5.5.2 When monitoring collection performance for each BID, Members will wish to note that billing for the Inverness and the Inverness & Loch Ness Tourism BID levies was undertaken in line with previous years, i.e., April 2022. The Nairn BID billing year commences in October each financial year.

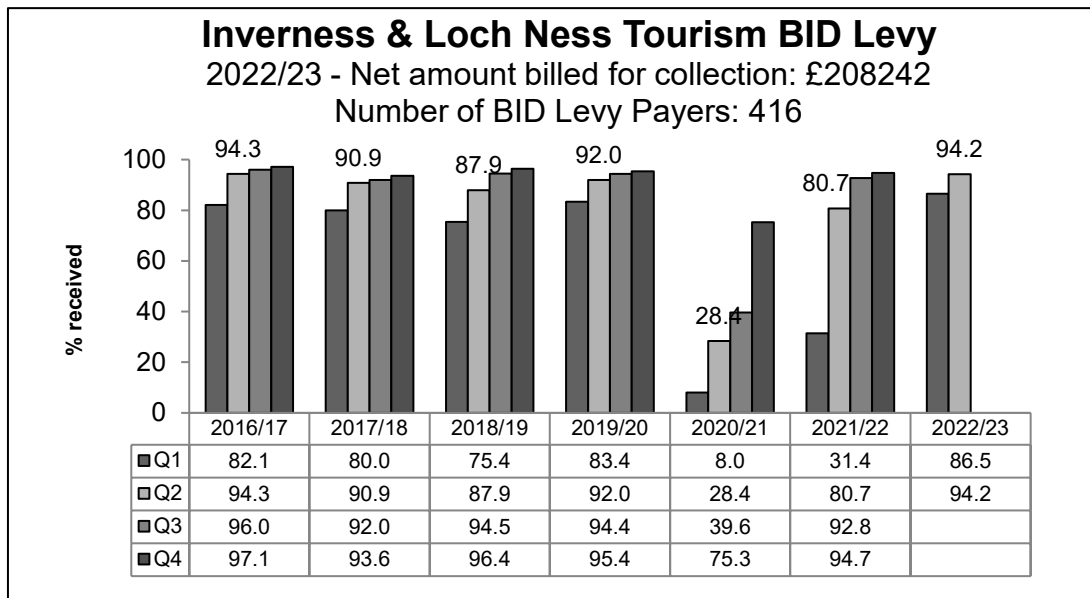
5.5.3 Inverness BID Levy

The performance improvement reported for Q1 continued through to Q2 with levels returning to closer to pre-Covid levels.



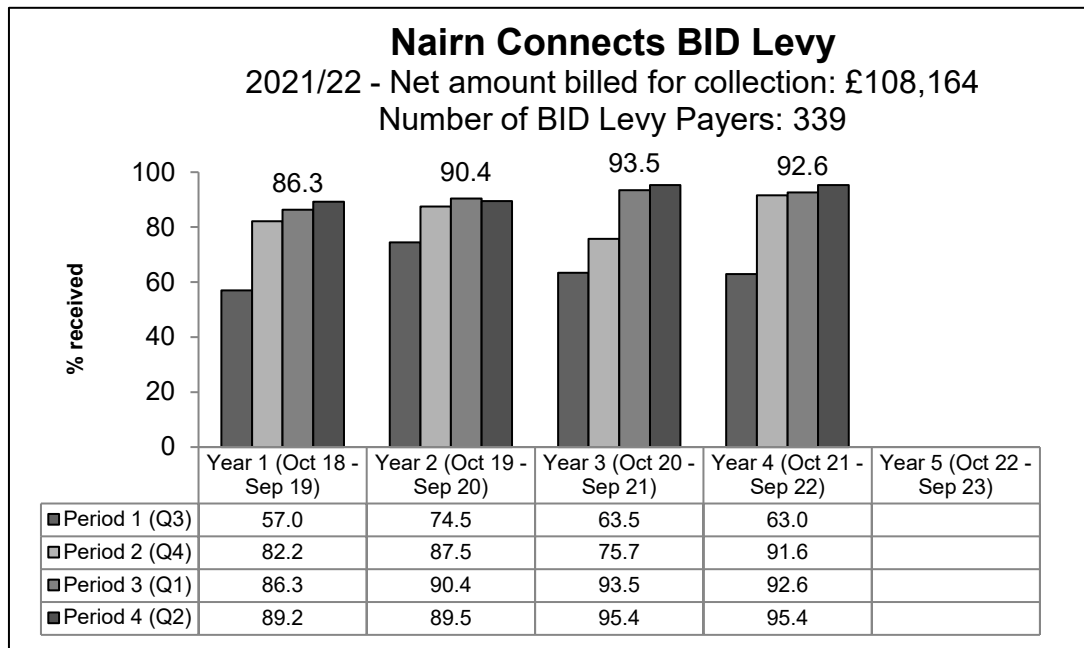
5.5.4 Inverness & Loch Ness Tourism BID Levy

By the end of Q2, 94.2% of the BID levies have been paid compared with 80.7% at the same point in 2021/22 and above the pre-Covid position. Performance during the quarter is closest to the Q2 2016/17 when comparing performance for the same period over the last 7 years.



5.5.5 Nairn Connects BID Levy

The Nairn Connects billing year commences 1 October each year. Performance in Period 4 (Quarter 2) shows a collection rate of 95.4%, which is on a par with the prior year and an increase on the pre-Covid position.



5.6 Revenues and Business Support - Single Grant Applications (SGA)

5.6.1 The Shared Business Support team provides support for several Council teams, including Ward Managers, in the administrative process for Single Grant Applications (SGAs). These grants, available for community groups, businesses and individuals, can be accessed at this [link](#). The role of Shared Business Support is primarily logging SGAs onto SharePoint, issuing acknowledgements to applicants and promptly allocating applications to the appropriate teams for consideration and determination.

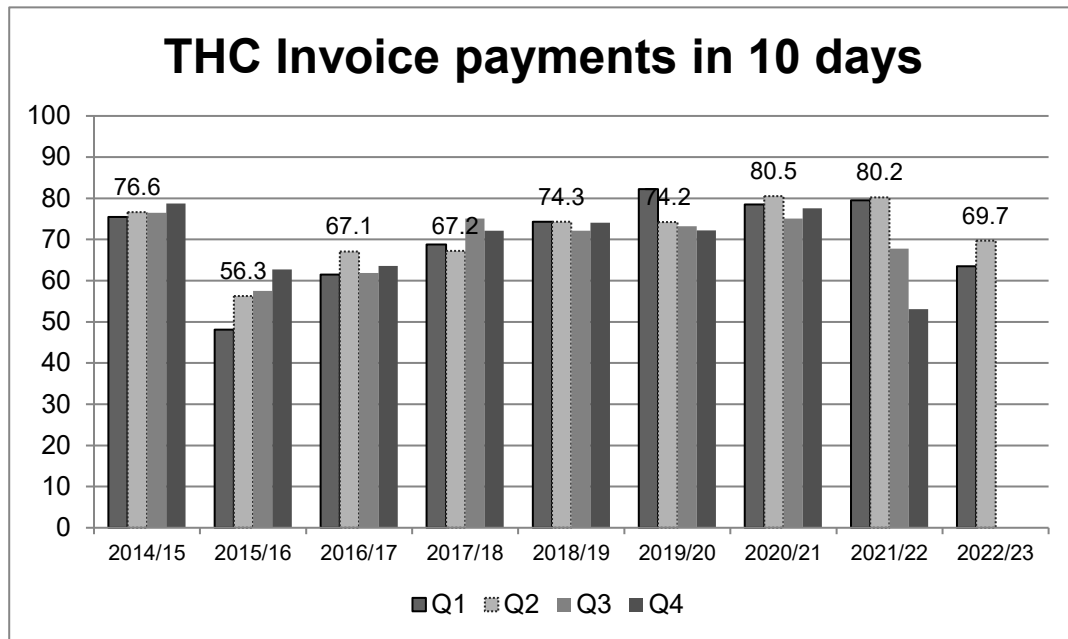
5.6.2 101 single grant applications were received during Q2, 2022/23 of which 86% were processed within 5 days. Officers have analysed this drop in the normally high performance and have already taken steps to address the Q2 position with the aim of bringing performance back to the usually high level of performance delivered by Shared Business Support in this established process.

Single Grant Applications	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Q1 & Q2 2022/23
Percentage logged, acknowledged & distributed within 5 days target	98.3%	99.2%	96.8%	98.9%	99.2%	97.1%	94%

6. Corporate Finance and Revenues & Business Support - Payment of Invoices

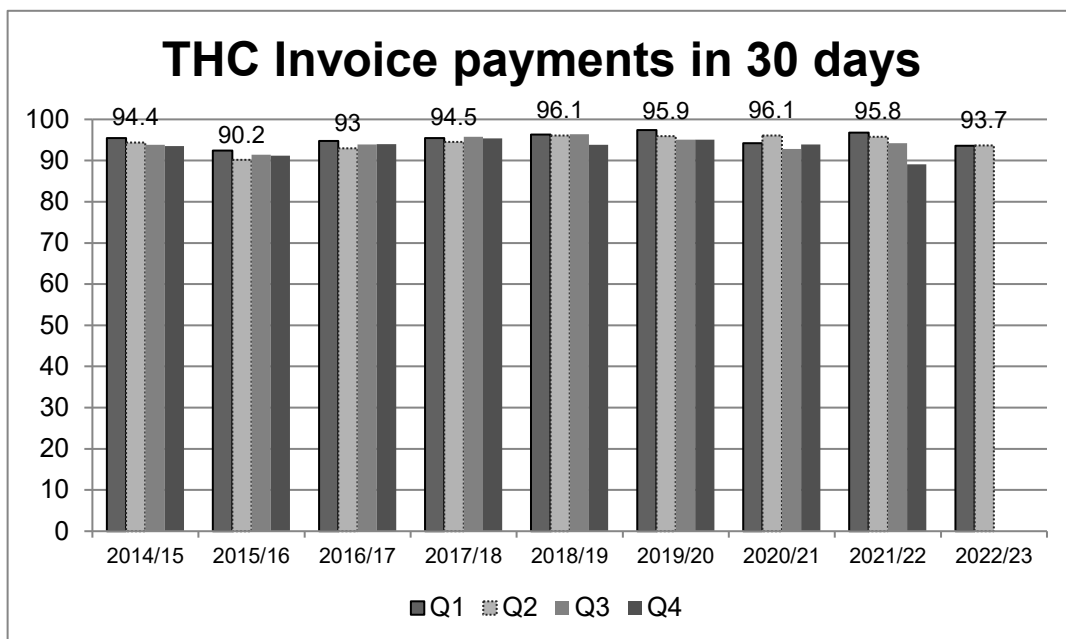
6.1 These indicators measure the Council's efficiency at paying invoices and analyses the number of invoices paid within 10 days and 30 days of receipt as a percentage of all invoices paid. The Creditors Team, reporting to the Head of Finance, and the Shared

Business Support Team reporting to the Head of Revenues and Business Support, are responsible for payment of invoices once approved by budget holders and for those matched to Purchase Orders. Q2 performance is below the corporate target of 77% while showing an increase of 6.2% on the Q1 performance.



6.2 Performance by Directorate is detailed at **Appendix 6** to this report. Budget holders and their teams are mindful of the importance of prompt payment although there are valid reasons why some invoices cannot be paid within the 10-days timescales. The Council introduced the 10-day local measure several years ago to support businesses, sole traders and other creditors through prompt payment of invoices. For the Resources & Finance Directorate 96.6% of invoices were paid within 10 days.

6.3



6.4 For the statutory performance indicator of 30 days to pay an invoice, Q2 saw a slight decrease to 93.7% when compared to 95.8% in Q2 21/22, and is below the corporate target of 95%, by 1.3%. Officers are analysing this drop in the normally high

performance to target improvement activities. For the Resources & Finance Directorate, 99.0% of invoices were paid within 30 days.

7. Combined Complaints Performance

- 7.1 Led by the Communities & Place Directorate, the Model Complaint Handling Procedure was introduced in April 2021 to set out the Council’s corporate ambitions to improve performance. Monitoring complaints and the business intelligence available from doing so, helps to inform service design and decision making. When received, complaints are categorised as follows (a) front line resolution, not requiring investigation with a resolution target of 5 days and (b) more complex complaints, requiring investigation with a resolution target of 20 days.
- 7.2 The reported measures in paragraph 7.3 below represent the end-to-end process, and therefore the combined performance of the Communities & Place (allocation, quality assurance and issue) and Resources & Finance Directorates (checking records, investigation, responding to complaints and approvals). Collaboration across the Directorates continues to identify process and other quality improvements to improve performance for frontline resolution within 5-days and those complaints that are escalated with a performance target of 20 days.
- 7.3 The combined performance for the end-to-end process in respect of complaints for Revenues & Business Support, People and Finance during Q2 against a corporate target of 80% was as follows. The performance relating to complaints requiring investigation, relates to 5 cases.

	Resources & Finance	Highland Council
5-days frontline resolution	87.5%	89.6%
20-days investigation	50.0%	32.1%

8. Freedom of Information (FOI) Performance

	Resources & Finance	Highland Council
FOI Legislative - number	39	391
FOI Legislative - %	85%	82%

Freedom of Information performance continues to be closely monitored to learn lessons with the aim of achieving continuous improvement.

9. Directorate Sickness Absence Rate

Average days lost	2021-22	2022-23	
	Q4	Q1	Q2
All Highland Council	2.36	2.45	1.89
Resources and Finance	1.90	2.07	2.36

The Resources & Finance Directorate takes a proactive approach to absence management and endeavours to keep staff absence rates as low as possible. This is achieved by following the Council’s HR policies and guidance, implementing measures such as “return to work” interviews and conversations with our team members.

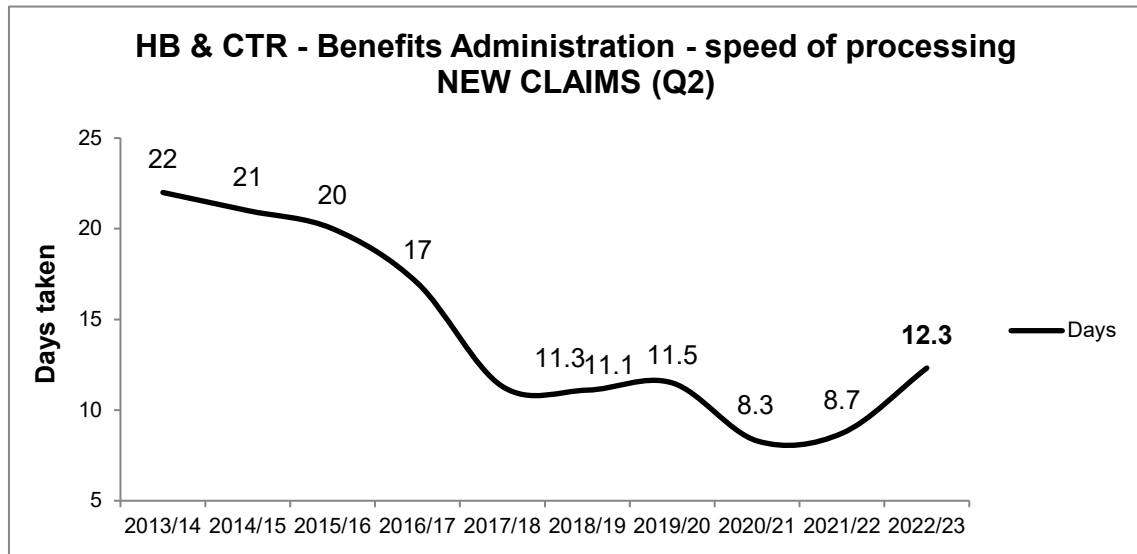
Valuing staff and supporting their health and wellbeing are core elements of the established ethos in the Directorate, and in line with the Council's connected values of supporting our skilled workforce. The performance reported for the Directorate includes some long-term absences and the Council-wide position is in line with the Q2 trend data which is normally lower than the rest of the year reflecting annual leave within Directorates during the quarter.

10. Appendix 2 Welfare Budget 2021/22

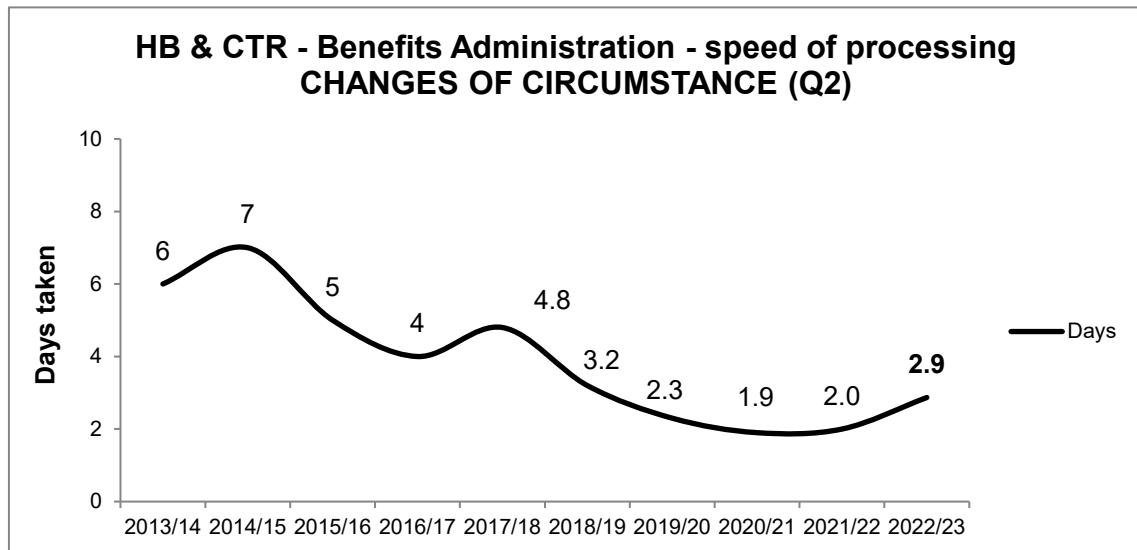
- 10.1 The Welfare Budget is delivered by the Revenues and Business Support section. **Appendix 2**, and the supplementary information detailed at **Appendix 3** sets out the actual expenditure and the outturn against the budget. Overall, the year end variance for the Welfare Budget is forecasting a small overspend of £0.001m.
- 10.2 **Council Tax Reduction: Annual Budget £13.671m**
Reflecting the net position, an underspend of £0.301m is reported for the demand-led Council Tax Reduction Scheme (CTRS). This scheme is heavily promoted on social media, Council Tax bills, the Council's website and by both the Council's Welfare Support Team and Citizens Advice.
- 10.3 **Housing Benefit: Annual Expenditure Budget £34.789m**
The Housing Benefit budget reports a near final underspend of £0.188m. Whilst Housing Benefit is generally funded by the Department for Work and Pensions (DWP), it is not fully funded, e.g., where Housing Benefit has been overpaid because the customer had not advised the Council timeously of a material change in their circumstances.
- 10.4 **Scottish Welfare Fund: Annual Budget £1.243m 2021/22**
- 10.4.1 The Scottish Welfare Fund provides non-repayable grants for low-income households as follows:
- Crisis Grants when experiencing a crisis because of a disaster (e.g., fire/flood) or emergency (e.g., unexpected expense)
 - Community Care Grants to support someone to start to live, or to carry on living, a settled life in the community.
- 10.4.2 This fund is under extreme pressure and will continue to increase as impacts of the cost-of-living crisis deepen and as energy usage increases. Despite the ongoing careful management and robust monitoring of this fund, demand exceeds the available budget. As a result, a year end variance of £0.489m is forecast at this stage in the financial year which is offset by underspends elsewhere within the Welfare Budget.
- 10.5 **School Clothing Grants: Annual Budget £0.745m 2021/22**
- 10.5.1 At this point in the year, a zero variance is forecast for this budget. Schools, the Welfare Support Team, Citizens Advice and others continue to promote this important financial support for eligible families.
- ## **11. Speed of processing performance: Housing Benefit and Council Tax Reduction**
- 11.1 Quarter 2 performance shows increases in the number of days taken to process new claims for housing benefit and council tax reduction, and when administering changes in circumstances. This reflects overall increases in workloads for the Revenues &

Business Support section, including additional welfare payments, while also managing vacancies and attendance.

11.2



11.3



13. Universal Credit

In Highland during August 2022, approximately 17,691 claimants were claiming Universal Credit, of which approximately 7,493 (43%) were in some form of employment. Prior to Covid-19 in March 2020, 11,301 claimants were claiming Universal Credit, of which 4,069 (36%) were in some form of employment.

13.1 The number of UC claimants in all wards within Highland are significantly higher than pre-pandemic levels with some wards still experiencing greater increases in numbers of claimants in August 2022 when compared with March 2020. Percentage increases ranging from 35% (Inverness Central) to 8% (Wester Ross, Strathpeffer and Lochalsh).

13.2 The number of claimants peaked during July 2020, when 20,318 were claiming Universal Credit, of which 7,844 (39%) were in some form of employment. The number of Universal Claimants in August 2022 is 12% lower than July 2020. However, there are 58% more claimants than in March 2020, albeit a higher proportion of claimants are in some form of employment.

Designation: Acting Depute Chief Executive
Date: 8/11/2022

Authors: Sheila McKandie, Interim Head of Revenues and Business Support
Lucy Lallah, Business Management Analyst
Rachel Rae, Service Accountant

Background Papers:

RESOURCES AND FINANCE SERVICE Revenue Expenditure Monitoring Report

1 April 2022 to 30 September 2022

	£000	£000	£000	£000	Variance Analysis		
	Actual Year To Date	Annual Budget	Year End Estimate	Year End Variance	£'000 Staff Costs Variance	£'000 Other Costs Variance	£'000 Income Variance
BY ACTIVITY							
Directorate	(72)	(251)	(86)	165	454	(290)	2
People Revenues & Business Support	1,247	2,406	2,401	(4)	(50)	53	(7)
Corporate Finance	3,980	7,591	7,212	(379)	(492)	108	5
	1,352	3,418	3,289	(129)	(124)	(4)	(1)
Total	6,507	13,163	12,817	(346)	(213)	(133)	(1)
BY SUBJECTIVE							
Staff Costs	7,739	12,808	12,595	(213)			
Other Costs	141	3,009	2,876	(133)			
Gross Expenditure	7,880	15,816	15,470	(346)			
Grants	(379)	(745)	(762)	(17)			
Other Income	(994)	(1,908)	(1,892)	17			
Total Income	(1,373)	(2,654)	(2,654)	(0)			
	6,507	13,163	12,817	(346)			

Notes

1. % age of Annual Expenditure*

Sep 2223 **49%**

Sep 2122 **55%**

*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.

Appendix 2

Welfare Monitoring

1 April to 30 September 2022

	£000	£000	£000	£000
	Actuals To Date	Annual Budget	Year End Outturn	Year End Variance
BY SERVICE				
Housing Benefit	2,505	3,178	2,990	(188)
Council Tax Reduction Scheme	13,291	13,671	13,370	(301)
Scottish Welfare Fund Grants	806	1,243	1,732	489
Educational Maintenance Allowances	(22)	-	-	0
School Clothing Grants	529	745	745	0
Advice Services	861	1,010	1,010	0
Milton Activity Hub Grant	(24)	-	0	0
Other Welfare	4,674	8,718	8,719	1
Paypoint prepayment	252	-	-	0
Welfare Total	22,872	28,565	28,566	1
BY SUBJECTIVE				
Staff Costs	0	0	0	0
Other Costs	51,128	61,001	73,225	12,224
Gross Expenditure	51,128	61,001	73,225	12,224
Grants	(28,256)	(32,300)	(44,533)	(12,233)
Other Income	0	(136)	(126)	10
Total Income	(28,256)	(32,436)	(44,659)	(12,223)
Welfare Total	22,872	28,565	28,566	1
% of Annual Expenditure	0			
This year	80.1%			
Last year	91.7%			

WELFARE BUDGET 2022/23 - SEPTEMBER MONITORING

GROSS EXPENDITURE				GROSS INCOME				NET TOTAL			
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Annual	Actual	Year End	Year End	Annual	Actual	Year End	Year End	Annual	Actual	Year End	Year End
Budget	YTD	Outturn	Variance	Budget	YTD	Outturn	Variance	Budget	YTD	Outturn	Variance

BY ACTIVITY

Housing Benefit	34,789	18,372	34,601	(188)	(31,611)	(15,867)	(31,611)	(0)	3,178	2,505	2,990	(188)
Council Tax Reduction Scheme	13,671	13,291	13,370	(301)	0	0	0	0	13,671	13,291	13,370	(301)
Scottish Welfare Fund												
Community Care Grants	966	627	1,376	410	0	0	0	0	966	627	1,376	410
Crisis Grants- awarded**	277	339	516	239	0	(160)	(160)	(160)	277	178	356	79
Educational Maintenance Allowances	689	134	689	0	(689)	(156)	(689)	0	0	(22)	0	0
School Clothing Grants Awarded	745	529	745	0	0	0	0	0	745	529	745	0
Advice Services												
Citizens Advice Bureau	1,146	861	1,136	(10)	(136)	0	(126)	10	1,010	861	1,010	0
Milton Activity Hub Grant	0	8	32	32	0	(32)	(32)	(32)	0	(24)	0	0

Other Welfare													
Free School Meals Holidays	736	359	736	0	0	0	0	0	0	736	359	736	0
Fuel Support Fund	0	521	0	0	0	0	0	0	0	0	521	0	0
Scottish Child Bridging Payment	1,476	589	1,476	0	0	0	0	0	0	1,476	589	1,476	0
Cost of Living Award		12,041	12,041	12,041	0	(12,041)	(12,041)	(12,041)	0	0	0	0	0
Support for Vulnerable Young Persons Fund	591	592	592	1	0	0	0	0	0	591	592	592	1
LA Covid Economic Recovery Fund	2,577	2,513	2,577	0	0	0	0	0	0	2,577	2,513	2,577	0
Families Distress & Trauma Fund	115	50	115	0	0	0	0	0	0	115	50	115	0
Support for Living	3,223	50	3,223	0	0	0	0	0	0	3,223	50	3,223	0
Paypoint prepayment*	0	252	0	0	0	0	0	0	0	0	252	0	0
TOTAL	61,001	51,128	73,225	12,224	(32,436)	(28,256)	(44,659)	(12,223)	28,565	22,872	28,566	1	

*Required by the Financial Conduct Authority in relation to Crisis Grants, School Clothing Grants, Winter Hardship Payments and Free School Meals.

**Includes Self Isolation Support Grant administered on behalf of the Scottish Government and the income that will be claimed to show nil effect to the Highland Council

Appendix 4

Resources and Finance Service Savings 22/23				
Service Ref	Budget Area	Savings Description	2022/23 £m	Saving RAG
CR/26	Council Tax/NDR	Establish an online customer portal	0.049	G
R&F/4	Revenues & Business Support	Business Support staff travel - requires behavioural change and buy-in from Services	0.005	G
R&F/7	Revenues & Business Support	Reduce number of locations requiring Business Support to be physically present to enable more effective use of resources and avoid travel costs and non-value added travel time.	0.023	G
R&F/8 - Allocation	Finance	Salary sacrifice saving from newly introduced AVC scheme	-0.003	G
R&F/9&10	Accounting	Review of non-staffing budget- reference material, travel, external advice. Removal of vacant 5-hour post	0.022	G
R&F/1	Occupational Health Contract	Re-procurement and use framework from 1.4.22	0.015	G
R&F/6	Revenues & Business Support	Through greater use of technologies, including the potential for digital mailing, reduce the number of locations handling outgoing mail thus reducing associated costs (resource effort, and franking machine and Royal Mail charges)	0.025	G
Corp/2 - Allocation	Managed Print Service (MPS)	Reductions in printing Printing/Photocopying and reduce Multi-Function Devices (MFDs) in offices and schools	0.015	G
Corp/21 - Allocation	Corporate- staffing	Staff alignment, agility and redesign	0.304	G
Corp/23 - Allocation	Corporate- staffing	Recruitment timelines- removal of budget to reflect recruitment process timelines	0.262	G
Corp/24 - Allocation	Corporate- non staffing	A review of non-staffing spend has identified opportunities for savings across services from improved contract management, stopping/reducing demand, alternative delivery, and actions relating to suppliers, specification, productivity, process, negotiation, contracts and analysis	0.022	G
Corp/26 - Allocation	Corporate- full cost recovery	Full cost recovery and commercialisation	0.199	G
Total			0.938	

Appendix 5

Other performance measures	Frequency
Processing time benefit – new claims (average days)	Quarterly
Processing time benefit – change in circumstances (average days)	Quarterly
Welfare Support	Quarterly
Business Improvement District (BID) Levy	Quarterly
Business Support – Single Grant Applications	Quarterly

Statutory Performance Indicators	Frequency
The gross administration cost per benefits case	Annual
The cost of collecting Council Tax per dwelling	Annual
Current year income from Council Tax: a) The income due from Council Tax for the year, net of relief and rebates b) The percentage of a) that was received during the year	Quarterly
The number of invoices paid within 30 calendar days of receipt as a percentage of all invoices paid	Quarterly
The number of invoices paid within 10 calendar days of receipt as a percentage of all invoices paid	Quarterly
Insurance - cost/claim processed	Annual
Creditors - unit cost/creditor invoice issued	Annual
Payroll - cost/payslip produced	Annual
Pensions - cost per member	Annual
Cost of Accounting % Net Rev Budget + HRA	Annual
Cost of completing the Annual Accounts	Annual
Cost NDR collection/chargeable property	Annual
% NDR collected by year end	Quarterly
Cost sundry debtors/debtors account issued	Annual
% income sundry debtors collected during year	Annual
Cost Corporate Finance % Net Revenue Budget	Annual
Cost Procurement section % Net Revenue Budget	Annual

Appendix 6

Invoice Payments <10 days												
Service	TARGET 22/23	16/17	17/18	18/19	19/20	20/21	21/22 Q1	21/22 Q2	21/22 Q3	21/22 Q4	22/23 Q1	22/23 Q2
C&P	77%					83.6	85.6	88.3	76.2	57.0	77.9	78.6
E&L						79.2	82.8	74.8	70.4	60.7	74.6	69.1
HW&SC						82	86.7	89.9	74.7	59.4	92.5	91.7
I&E						85.7	85.6	86	76.2	58.0	80.6	82.6
P&G						87.4	91.8	91.9	75.4	69.5	85.0	83.9
P&H						71.7	74.2	75.9	60.6	45.1	44.8	53.1
R&F						83.1	89.0	91.4	88.5	73.9	90.5	96.6
DCE						84.0	-	75.0	81.6	65.9	94.7	89.4
Capital						82.1	78.1	77.5	66.5	57.7	65.0	64.3
Highland Council						63.3	79.5	73.7	75.3	77.6	79.5	80.2

Invoice Payments <30 days												
Service	TARGET 22/23	16/17	17/18	18/19	19/20	20/21	21/22 Q1	21/22 Q2	21/22 Q3	21/22 Q4	22/23 Q1	22/23 Q2
C&P	95%					96.6	96.1	97.4	93.2	93.2	97.2	97.2
E&L						92.2	94.5	89.4	91.2	91.6	92.2	86.1
HW&SC						95.7	97.3	96.2	92.4	94.0	97.6	97.5
I&E						96.6	96.2	96.8	96.9	94.2	98.1	96.3
P&G						96.8	96.9	96.6	97.3	97.7	97.8	97.2
P&H						92.9	97.8	96.6	94.7	84.8	91.3	92.6
R&F						96.9	98.4	97.9	99.0	97.8	97.9	99.0
DCE						99.0	100.0	87.5	97.4	95.3	98.7	91.8
Capital						95.4	95.6	94.5	91.4	91.0	92.3	89.9
Highland Council						94	96.8	95.7	95.9	94.1	96.8	95.8