

Education & Lifelong Learning	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	106.905	107.209	(0.304)	Projected deficit due to Early Years 2023/24 pay award and living wage consolidation, offset by Local Government Employee strike days.
Property Costs	13.598	14.207	(0.609)	Projected deficit due to increased Non Domestic Rates costs (£0.563m) due to rateable property revaluations and increased ground maintenance charges (£0.065m) from Parks.
Transport Costs	4.424	4.485	(0.061)	School transport increased costs due to uplifted November contracts now in place - projecting a £0.061m overspend
Supplies & Services	12.542	11.498	1.044	£0.514m of the projected saving relates to Pupil Equity Funding (PEF) due to this funding being provided on an academic year basis and £0.495m Devolved School Management (DSM). This surplus will be carried forward into financial year 2024/25 DSM carry forward represents less than 1.0% of total devolved budgets in Primary and Secondary
Third Party Payments	20.711	20.447	0.264	Additional placements in Kingspark £0.180m and additional costs to other Local Authorities £0.056m, being offset by £0.500m PPP performance and insurance reductions
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(19.552)	(19.642)	0.090	School meal income shortfall £0.100m and school lets £0.010m offset by Ukrainian funding to be carried forward to 2024/25 of £0.200m.
Net Expenditure	138.628	138.204	0.424	PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 24/25:- PUPIL EQUITY FUNDING £0.514m; DEVOLVED SCHOOL MANAGEMENT BUDGET £0.495;UKRAINIAN FUNDING £0.200m.
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	138.628	138.204	0.424	

Infrastructure & Environment	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	18.519	17.168	1.351	Employee slippage and recruitment delays across the directorate, compounded by high sickness absence levels in some services
Property Costs	4.313	4.126	0.187	Roads - deficits on Electric Vehicle energy charging costs under recovered £0.107m (total costs incurred not being met by income received from users) and street lighting energy £0.075m. Facilities Management - savings on rates and cleaning £0.247m due to revised rateable values and Agile programme progressing. Waste - rates & utilities savings £0.141m and Parks energy deficit £0.038m.
Transport Costs	4.535	4.518	0.017	Waste - fuel price reductions and direct vehicle cost savings £0.254m partially offset by Parks maintenance direct vehicle costs & hire deficit £0.121m and Fleet deficit from direct vehicle costs & additional hires £0.106m.
Supplies & Services	8.917	9.456	(0.539)	MEB waste disposal costs higher than budget £0.360m based on actual RPI uplifts previously estimated and tonnages delivered to date, partially offset by savings on disposal costs £0.045m. Increased ground maintenance materials and external contract costs due effects of inflation £0.140m and Storm Babet additional costs £0.070m.
Third Party Payments	16.031	16.556	(0.525)	Roads A92 Unitary Charge payment deficit £0.112m based on actual RPI uplift and latest traffic volume estimates, which were previously best estimates during budget setting process , unfunded bus contract deficit £0.094m, street lighting works deficits £0.013m and structural & cyclical maintenance deficit £0.300m primarily due to inflationary increases and quantum of works required on network.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.016	1.016	0.000	n/a
Income	(15.582)	(13.055)	(2.527)	Roads Transport bus contract recharge to ELL shortfall £0.099m, statutory duties fees shortfall £0.030m and staff time fee income shortfall £0.300m (offset employee budget slippage). Similarly, Assets staff time fee income shortfall £0.800m. Furthermore MEB Waste contract gainshare contribution shortfall £1.200m derived from contract manager (primarily due to fall in energy prices compared to 2022/23). In addition there is income shortfall in Parks / Burial Grounds of £0.120m
Net Expenditure	37.749	39.785	(2.036)	
Less Employee Costs Projected Variance		(0.266)	0.266	Assets & Roads vacancies excluded (£1.085) to offset the resulting reduced fee income recharges
Revised Projected Variance Fav / (Adv)	37.749	40.051	(2.302)	

Children, Families & Justice	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	13.358	12.204	1.154	Employee slippage as a result of vacant posts, in particular Kinship (pending recruitment) and Carseburn Road (decommissioning).
Property Costs	0.369	0.391	(0.022)	£0.014m Non Domestic Rates budget deficit due to impact of rateable value revaluations
Transport Costs	0.377	0.371	0.006	Minor Variance
Supplies & Services	0.339	0.287	0.052	Savings of £0.020m on Improving Home Based Care and £0.027m within Carseburn Road
Third Party Payments	14.833	15.766	(0.933)	Projected deficit within residential placements under Continuing Care legislation £0.176m; £0.957m in external fostering which is offset by slippage in internal fostering of £0.564m, resulting in a net deficit of £0.569m. Residential/secure placements have a projected deficit of £0.960m, based on Young People currently in placement. Other deficit variances are: £0.016m DCC Out of Hours service, increase due to higher inflation in 22/23; S22/S12 £0.024m and childminding and playgroup costs £0.015m. There is slippage in outreach service and SDS of £0.070m. Total grants to be carried forward £0.568m. Looked After Children £0.100m; Whole Family & Wellbeing £0.389m and Corra £0.079m
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.193)	(2.198)	0.005	
Net Expenditure	27.083	26.821	0.262	CHILDREN, FAMILIES & JUSTICE INTEND TO CARRY FORWARD THE FOLLOWING PRE-PAID RING-FENCED GRANT MONIES INTO FINANCIAL YEAR 24/25 :- LOOKED AFTER CHILDREN £0.100; WHOLE FAMILY WELLBEING £0.389;CORRA £0.079 TOTAL £0.568 PLEASE NOTE THAT THESE GRANT MONIES ARE CURRENTLY INCLUDED AS PART OF THE OVERALL POSITION (Third Party Payments)
Less Employee Costs Projected Variance		(1.154)	1.154	
Revised Projected Variance Fav / (Adv)	27.083	27.975	(0.892)	

Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	9.078	8.743	0.335	Employee turnover within Business Support and recruitment delays across the Directorate are creating savings in employee cost budgets. In year measures are being put in place that have reduced these savings from previous reported variance.
Property Costs	0.113	0.116	(0.003)	Higher than expected rates on the DRU
Transport Costs	0.009	0.011	(0.002)	Minor Variances
Supplies & Services	1.753	2.166	(0.413)	The overspend relates mainly to increased Software licence costs. This is an increase on the previously reported variance because of a more detailed analysis of the projected costs in October and there is no longer an assumption that there will be a contribution forthcoming from the IJB. As more IT services become cloud based annual revenue costs are increasing, putting significant pressure on this budget heading.
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(2.113)	(2.013)	(0.100)	Income shortfall within DRU
Net Expenditure	8.840	9.023	(0.183)	
Less Employee Costs Projected Variance		(0.335)	0.335	
Revised Projected Variance Fav / (Adv)	8.840	9.358	(0.518)	

Legal, Governance & Change	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	4.105	3.594	0.511	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	1.230	1.236	(0.006)	Minor Variance
Transport Costs	0.083	0.058	0.025	Savings primarily within Members Services, Provost's car no longer required.
Supplies & Services	0.211	0.211	0.000	n/a
Third Party Payments	4.051	4.056	(0.005)	Minor Variance
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.490)	(0.471)	(0.019)	Deficit primarily due to anticipated income shortfall within Registrars.
Net Expenditure	9.190	8.684	0.506	
Less Employee Costs Projected Variance		(0.511)	0.511	
Revised Projected Variance Fav / (Adv)	9.190	9.195	(0.005)	

Licensing: Taxi, Civic. Liquor & Other	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.074	0.070	0.004	Minor variance. Please note: this budget is for Legal, Governance & Change employee's costs only, relating to Licensing function, based on timesheet information. Per memorandum information below, please note this budget excludes the element of Business Support (Human Resources, OD, Digital Enablement, IT & Business Support Directorate) employee costs for work undertaken on the Licensing Function.
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.000	0.000	0.000	n/a
Supplies & Services	0.022	0.022	0.000	n/a
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.019	0.019	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.305)	(0.276)	(0.029)	Outturn based on 2023/24 actuals to date and pro rata to 2022/23 income % at same time of year.
Net Expenditure	(0.190)	(0.165)	(0.025)	
Less Employee Costs Projected Variance		(0.004)	0.004	
Revised Projected Variance Fav / (Adv)	(0.190)	(0.161)	(0.029)	

MEMORANDUM INFORMATION

Per above	(0.190)	(0.165)
Business Support direct staff costs budget 2023/24, re Licensing function (from timesheet information)	0.084	0.084
Proportion of Legal & Democratic Services central support recharge applicable to Licensing function	0.118	0.118
Revised estimated Licensing net expenditure/(income) 2023/24	0.012	0.037
	Budget	Outturn

Vibrant Communities & Sustainable Growth	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	6.168	5.647	0.521	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	0.394	0.390	0.004	Minor Variance
Transport Costs	0.095	0.075	0.020	Minor savings across the directorate in mileage and car leasing costs
Supplies & Services	1.041	0.864	0.177	Savings in Planning consultancy £0.108m which will require carry forwards in relation to LHEES £0.100m and Carnoustie Place Framework £0.008m. Plus savings within Environmental & Consumer Protection service sampling costs £0.060m
Third Party Payments	18.868	18.783	0.085	Projected savings on Private Landlord Registration (PLR) service within Other Housing
Support Costs	0.337	0.337	0.000	n/a
Capital Charges & Financing	0.050	0.043	0.007	Minor Variance
Income	(21.360)	(21.386)	0.026	Projected shortfall in Housing Benefit (Other Housing) income recovery from the Department of Work & Pensions (£0.072m), offset by additional planning applications income (£0.107m)
Net Expenditure	5.593	4.753	0.840	
Less Employee Costs Projected Variance		(0.521)	0.521	
Revised Projected Variance Fav / (Adv)	5.593	5.274	0.319	

Finance	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	4.808	4.534	0.274	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.004	0.004	0.000	n/a
Supplies & Services	0.401	0.400	0.001	Minor Variance
Third Party Payments	0.029	0.029	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(1.589)	(1.762)	0.173	Mainly due to additional income streams, received within Welfare Rights and Revenues & Benefits.
Net Expenditure	3.653	3.205	0.448	
Less Employee Costs Projected Variance		(0.274)	0.274	
Revised Projected Variance Fav / (Adv)	3.653	3.479	0.174	

Chief Executive	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	1.701	1.571	0.130	Slippage arising from vacancies (some earmarked for future savings)
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.002	(0.002)	0.004	Minor Variance
Supplies & Services	0.033	0.068	(0.035)	Deficit within Communications IT software subscriptions.
Third Party Payments	0.024	0.029	(0.005)	Additional cost of Internal Audit bought in Services
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.146)	(0.180)	0.034	Unbudgeted income generation from Dundee City Council re employee recharge and Government resettlement schemes.
Net Expenditure	1.614	1.486	0.128	
Less Employee Costs Projected Variance		(0.130)	0.130	
Revised Projected Variance Fav / (Adv)	1.614	1.616	(0.002)	

Other Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	(1.580)	(1.925)	0.345	£0.345m additional employee slippage against the corporate target of £2.850m. This is mainly due to ongoing recruitment issues being experienced across the Council.
Property Costs	3.411	3.436	(0.025)	Minor Variance.
Transport Costs	0.000	0.000	0.000	n/a
Supplies & Services	1.840	1.840	0.000	n/a
Third Party Payments	8.481	8.481	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(6.529)	(6.544)	0.015	Minor Variance. It should however be noted that there are a number of grants included within Other Services and it's too early in the year to determine if these will all be fully spent. There is a potential for grant carry forwards being required come year end.
Net Expenditure	5.623	5.288	0.335	
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	5.623	5.288	0.335	

Angus Health and Social Care Partnership	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	25.595	24.791	0.804	Employee slippage - as with other areas issues with recruitment and retention. Temporary virement processed from third party payments to fund additional hours within ERT.
Property Costs	1.206	1.248	(0.043)	Minor variance
Transport Costs	0.835	0.809	0.026	Minor variance
Supplies & Services	0.918	0.964	(0.046)	Minor variance
Third Party Payments	72.234	69.770	2.463	Projected savings as a result of unmet need in home care commissioned services and reduced use of care home beds. Temporary virement processed to employee costs to fund additional hours within ERT.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(31.823)	(31.875)	0.051	Minor variance
Net Expenditure	68.964	65.708	3.256	

Housing Revenue Account	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Expenditure				
Financing Charges	8.249	7.912	0.337	The underspend is mainly due to the amount of new borrowing in 2022/23 being lower than anticipated having the positive impact of lower financing charges.
Supervision & Management	9.421	9.436	(0.015)	Mainly due to the impact of inflation, in particular on energy costs for sheltered housing, which has led to a small projected overspend. Steps will be taken to review and realign budgets where possible from areas of underspend within Housing Management.
Repairs & Maintenance	11.702	11.702	0.000	This is a service priority area and issues with previous performance are being addressed. Although there remains some uncertainty around contractor performance and staff resources this is being monitored closely.
Loss of Rents	2.550	2.143	0.407	This is a service priority area, early indications show this to be an improving picture. However, properties were intentionally held void in the early stage of the Storm Babet response while assessments of housing need were carried out. This may reduce the impact of performance improvements.
Other Expenditure	0.624	0.632	(0.008)	minor variance
Net Expenditure	32.546	31.825	0.721	
Income				
Rents & Service Charges	(32.278)	(32.448)	0.170	Early indications show a positive minor variation in the context of the projected rental income.
Other Income	(0.268)	(0.318)	0.050	Higher level of income expected due to Interest on Revenue Balances anticipated to be higher than budgeted. This is due to increased interest rates.
Total Income	(32.546)	(32.766)	0.220	
Net Expenditure	0.000	(0.941)	0.941	