

<b>Education &amp; Lifelong Learning</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	106.495	106.928	(0.433)	Projected deficit due to Early Years 2023/24 pay award and living wage consolidation, offset by Local Government Employee strike days.
Property Costs	14.837	14.892	(0.055)	Increased ground maintenance charges (£0.065m) from Parks. Water costs issue of £0.140m offset by projected savings in energy costs of £0.150m
Transport Costs	4.426	4.463	(0.037)	School transport increased costs due to uplifted November contract inflation now in place - projecting a £0.061m budget deficit.
Supplies & Services	11.837	11.143	0.694	£0.620m 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	20.743	20.116	0.627	Additional placements in Kingspark £0.179m and additional costs to other Local Authorities £0.136m, being offset by £0.650m PPP contractual performance and insurance reductions and overprovision for previous years' inflation impacts. Ukrainian Funding saving of £0.200m which will be carried forward
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(19.301)	(19.240)	(0.061)	School meal income shortfall £0.040m and school lets shortfall £0.020m
<b>Net Expenditure</b>	<b>139.037</b>	<b>138.302</b>	<b>0.735</b>	PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 24/25:- -DEVOLVED SCHOOL MANAGEMENT BUDGET £0.620 & UKRAINIAN FUNDING £0.200m.
<b>Less Employee Costs Projected Variance</b>			0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>139.037</b>	<b>138.302</b>	<b>0.735</b>	

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	20.251	18.524	1.727	Employee slippage and recruitment delays across the directorate, compounded by high sickness absence levels in some services
Property Costs	4.304	4.080	0.224	Roads - deficits on Electric Vehicle energy charging costs under recovered £0.061m (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 £0.116m.
Transport Costs	4.535	4.649	(0.114)	Ground Maintenance & Waste: direct vehicle costs £0.090m deficit partly due to increase in parts prices. Ground Maintenance: additional hires £0.037m deficit due to having to hire a van a while a replacement took a significant time to be delivered from the supplier
Supplies & Services	8.924	9.432	(0.508)	Deficit on MEB waste disposal costs (£0.355m) based on actual RPI uplifts previously estimated and tonnages delivered to date. Partially offset by savings on disposal costs £0.115m per current contract prices. Increased ground maintenance materials due effects of inflation £0.115m and Storm Babet additional costs £0.085m.
Third Party Payments	16.031	16.257	(0.226)	Roads A92 Unitary Charge payment deficit £0.099m based on actual RPI uplift and latest traffic volume estimates, which were previously best estimates during budget setting process. Bus contract deficit £0.094m (full year saving taken but contract running for part year), street lighting works deficits £0.013m
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.016	1.016	0.000	n/a
Income	(15.684)	(13.208)	(2.476)	Roads & Transport bus contract recharge to ELL shortfall £0.099m, statutory duties fees shortfall £0.030m and staff time fee income shortfall £0.350m (offset by employee budget slippage). Similarly, Assets staff time fee income shortfall £0.758m (shortfall increased due to requirement to part fund pay award from fees). MEB Waste contract gainshare contribution shortfall £1.242m, primarily due to fall in energy prices compared to 2022/23.
<b>Net Expenditure</b>	<b>39.377</b>	<b>40.750</b>	<b>(1.373)</b>	
Less Employee Costs Projected Variance		(0.672)	0.672	Assets & Roads vacancies excluded (£1.055) to offset the resulting reduced fee income recharges
<b>Revised Projected Variance Fav / (Adv)</b>	<b>39.377</b>	<b>41.422</b>	<b>(2.045)</b>	

<b>Children, Families &amp; Justice</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	13.358	12.124	1.234	Employee slippage as a result of vacant posts, in particular Kinship Care and Carseburn Road
Property Costs	0.369	0.383	(0.014)	£0.015 projected dilapidation re Carseburn Road
Transport Costs	0.377	0.364	0.013	Minor Variance
Supplies & Services	0.339	0.292	0.047	Savings of £0.020m on Improving Home Based Care and £0.027m within Carseburn Road
Third Party Payments	14.833	15.873	(1.040)	Projected deficit within residential placements under Continuing Care legislation £0.176m; £0.960m in external fostering which is offset by slippage in internal fostering of £0.795m, resulting in a net deficit of £0.165m. Residential/secure placements have a projected deficit of £1.328m, based on Young People currently in place. Other deficit variances are: £0.016m DCC Out of Hours service, increase due to higher inflation in 22/23 and childminding and playgroup costs £0.015m. There is slippage in Children with Disabilities payments; Outreach and SDS of £0.119m. Total grants to be carried forward £0.518m. Looked After Children £0.056m; Whole Family & Wellbeing £0.389m and Corra £0.073m
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.193)	(2.198)	0.005	
<b>Net Expenditure</b>	<b>27.083</b>	<b>26.838</b>	<b>0.245</b>	CHILDREN, FAMILIES & JUSTICE INTEND TO CARRY FORWARD THE FOLLOWING PRE-PAID RING-FENCED GRANT MONIES INTO FINANCIAL YEAR 24/25 :- LOOKED AFTER CHILDREN £0.056; Whole Family Wellbeing £0.389; Corra £0.073 TOTAL £0.518 PLEASE NOTE THAT THESE GRANT MONIES ARE CURRENTLY INCLUDED AS PART OF THE OVERALL POSITION (Held in Third Party Payments)
<b>Less Employee Costs Projected Variance</b>		(1.234)	1.234	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>27.083</b>	<b>28.072</b>	<b>(0.989)</b>	

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 / £m	Main Reason for Projected Variance
Employee Costs	8.990	8.610	0.380	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
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	1.919	(0.166)	This adverse variance is mainly due to increased software licence costs across the Directorate. The projected figure has reduced in comparison to previously reported figures following confirmation of an in year contribution from the Angus IJB towards Microsoft Licensing costs and the identification of Capital costs miscoded to Revenue. These favourable movements in the projection are offset by a £0.077m issue due to the likelihood of not achieving collaboration savings earmarked for 2023/24.
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	(2.025)	(1.925)	(0.100)	The deficit here is due to an income shortfall being projected within the DRU
<b>Net Expenditure</b>	<b>8.840</b>	<b>8.731</b>	<b>0.109</b>	
<b>Less Employee Costs Projected Variance</b>			0.380	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.840</b>	<b>9.111</b>	<b>(0.271)</b>	

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	4.312	3.762	0.550	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	1.239	1.236	0.003	Insignificant variance value, awaiting Angus Alive properties energy outturn, currently assumed on budget.
Transport Costs	0.083	0.057	0.026	Savings primarily within Members Services, Provost's car no longer required.
Supplies & Services	0.211	0.210	0.001	Insignificant variance value
Third Party Payments	4.051	4.056	(0.005)	Insignificant variance value
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.490)	(0.474)	(0.016)	Deficit primarily due to anticipated income shortfall within Registrars.
<b>Net Expenditure</b>	<b>9.406</b>	<b>8.847</b>	<b>0.559</b>	
<b>Less Employee Costs Projected Variance</b>				
		(0.550)	0.550	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>9.406</b>	<b>9.397</b>	<b>0.009</b>	

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	0.069	0.005	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	0.020	0.002	Insignificant variance value
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)	(0.282)	(0.023)	Outturn based on 2023/24 actuals to date and pro rata to 2022/23 income % at same time of year.
<b>Net Expenditure</b>	<b>(0.190)</b>	<b>(0.174)</b>	<b>(0.016)</b>	
Less Employee Costs Projected Variance			(0.005)	0.005
<b>Revised Projected Variance Fav / (Adv)</b>	<b>(0.190)</b>	<b>(0.169)</b>	<b>(0.021)</b>	

#### MEMORANDUM INFORMATION

Per above	(0.190)	(0.174)
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
<b>Revised estimated Licensing net expenditure/(income) 2023/24</b>	<b>0.012</b>	<b>0.028</b>
	<b>Budget</b>	<b>Outturn</b>

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	6.510	5.959	0.551	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	0.394	0.390	0.004	Insignificant variance value
Transport Costs	0.095	0.073	0.022	Minor savings across the directorate in mileage and car leasing costs
Supplies & Services	1.041	0.872	0.169	Savings in Planning consultancy £0.108m which will require carry forwards in relation to LHEES £0.100m (main spend period 2024/25) and Carnoustie Place Framework £0.008m. Plus savings within Environmental & Consumer Protection service sampling costs £0.060m due to reduced demand and cheaper supplier
Third Party Payments	18.868	18.775	0.093	Projected savings on Private Landlord Registration (PLR) service within Other Housing due to reduced HRA staff time recharge. This will be subject to a year end carry forward request.
Support Costs	0.337	0.337	0.000	n/a
Capital Charges & Financing	0.050	0.043	0.007	Insignificant variance value
Income	(21.360)	(21.096)	(0.264)	Projected shortfall in Housing Benefit (Other Housing) income recovery from the Department of Work & Pensions (£0.072m) and a clawback by DWP for subsidies (2020/21 & 2021/22) determined as being overpaid per the audit process (£0.206m)
<b>Net Expenditure</b>	<b>5.935</b>	<b>5.353</b>	<b>0.582</b>	
<b>Less Employee Costs Projected Variance</b>			(0.551)	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>5.935</b>	<b>5.904</b>	<b>0.031</b>	

<b>Finance</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	5.113	4.812	0.301	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	0.389	0.012	Insignificant variance value
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	(1.623)	(1.772)	0.149	Mainly due to additional income streams (from several differing sources: Dept. Work & Pension , Uk Govt (Energy Schemes), AC Housing Rev A/c. and Scottish Water), received within Welfare Rights and Revenues & Benefits.
<b>Net Expenditure</b>	<b>3.924</b>	<b>3.462</b>	<b>0.462</b>	
<b>Less Employee Costs Projected Variance</b>		(0.301)	0.301	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>3.924</b>	<b>3.763</b>	<b>0.161</b>	



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	1.780	1.644	0.136	Slippage arising from vacancies (some earmarked for future savings) and secondment
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.002	(0.002)	0.004	Insignificant variance value
Supplies & Services	0.055	0.068	(0.013)	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.
<b>Net Expenditure</b>	<b>1.715</b>	<b>1.559</b>	<b>0.156</b>	
<b>Less Employee Costs Projected Variance</b>			0.136	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>1.715</b>	<b>1.695</b>	<b>0.020</b>	

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)	(2.453)	0.873	£0.979m additional employee slippage against the corporate target of £2.850m. This is mainly due to ongoing recruitment issues being experienced across the Council and the impact of the LGE pay award for 2023/24. £0.044m additional income projected from employees purchasing additional annual leave. These are being offset by additional apprenticeship levy payments of £0.150m mainly due to impact of pay award and the consolidation of the Local Government Scottish living wage back payments having now been made.
Property Costs	3.411	3.420	(0.009)	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)	(7.020)	0.491	Interest on Revenue balance income is now being projected at £0.475m more than budget due to the current high interest rate level. 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.
<b>Net Expenditure</b>	<b>5.623</b>	<b>4.268</b>	<b>1.355</b>	
Less Employee Costs Projected Variance			0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>5.623</b>	<b>4.268</b>	<b>1.355</b>	

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	27.185	26.698	0.487	Employee slippage - as with other areas issues with recruitment and retention. EMT savings allocated here initially however will be movement in future months as virements done
Property Costs	1.206	1.251	(0.045)	Minor variance
Transport Costs	0.835	0.816	0.019	Minor variance
Supplies & Services	0.927	0.973	(0.046)	Minor variance
Third Party Payments	70.677	67.886	2.791	Projected savings as a result of unmet need in home care commissioned services and reduced use of care home beds.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(31.871)	(31.978)	0.107	Minor variance
<b>Net Expenditure</b>	<b>68.959</b>	<b>65.646</b>	<b>3.313</b>	

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
<b>Expenditure</b>				
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	9.427	(0.006)	There are variances within this area which offset each other. There are inflationary pressures, in particular on energy costs for sheltered housing. 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 vacant 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
<b>Net Expenditure</b>	<b>32.546</b>	<b>31.816</b>	<b>0.730</b>	
<b>Income</b>				
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.
<b>Total Income</b>	<b>(32.546)</b>	<b>(32.766)</b>	<b>0.220</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>(0.950)</b>	<b>0.950</b>	