

Appendix C

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	108.924	109.186	(0.262)	Projected deficit due to Early Years 2022/23 pay award offset by Local Government employee strike days (£0.546m) and vacant posts within Business Unit and Support Team
Property Costs	14.878	14.923	(0.045)	Increased ground maintenance charges (£0.065m) from Parks. Water rates issue of £0.140m and projected overspend in Energy of £0.060m. £0.214m carry forward re Early Years toilet refurbishment capital programme
Transport Costs	4.426	4.442	(0.016)	School transport increased costs due to uplifted November contract inflation now in place - projecting a £0.046m budget deficit.
Supplies & Services	11.914	11.420	0.494	£0.564m 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. This carry forward is offset by an increase in school meals projected at £0.180m
Third Party Payments	20.774	19.960	0.814	Additional placements in Kingspark £0.179m and additional costs to other Local Authorities and Other schools £0.151m, being offset by £0.825m PPP contractual performance and insurance reductions and overprovision for previous years' inflation impacts. Carry forwards: Ukrainian Funding £0.200m and Strategic Equity Funding £0.080m.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(19.301)	(19.176)	(0.125)	School meal income shortfall £0.080m and school lets shortfall £0.030m
Net Expenditure	141.615	140.755	0.860	PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 24/25:- DEVOLVED SCHOOL MANAGEMENT BUDGET £0.564m: -UKRAINIAN FUNDING £0.200m; £0.080m STRATEGIC EQUITY FUNDING AND £0.214m EARLY YEARS TOILET REFURBISHMENT CAPITAL PROGRAMME
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	141.615	140.755	0.860	

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	20.469	18.821	1.648	Employee slippage and recruitment delays across the directorate, compounded by high sickness absence levels in some services
Property Costs	4.358	4.234	0.124	Roads - deficits on Electric Vehicle energy charging costs under recovered £0.104m (total costs incurred not being met by income received from users) and street lighting energy £0.074m. Facilities Management - savings on rates, water and cleaning £0.267m due to revised rateable values and Agile programme progressing. Net saving in Waste c. £0.040m re property costs predominantly rates related.
Transport Costs	4.535	4.694	(0.159)	Primarily, Ground Maintenance & Fleet: net direct vehicle costs £0.083m deficit partly due to anticipated year end recharge from Tayside Contracts. Waste: £12k deficit for driver Management fees for monitoring systems in Refuse Collection Vehicles. Ground Maintenance: additional vehicle hires £0.042m deficit due to having to hire a van as van ordered through Vehicle Replacement Programme 2021/22 has just arrived. Plus deficit on Facilities Management. Electric Vehicle lease car extension costs £0.022m.
Supplies & Services	9.145	9.359	(0.214)	MEB waste disposal costs higher than budget £0.255m based on actual RPI uplifts previously estimated and tonnages delivered to date, partially offset by savings on disposal costs per current contract prices and changing household habits.
Third Party Payments	16.126	16.298	(0.172)	Primarily, Roads A92 Unitary Charge payment deficit £0.078m 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 £0.040m
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.016	1.016	0.000	n/a
Income	(16.208)	(13.704)	(2.504)	Primarily, Roads staff time fee income shortfall £0.260m (offset employee budget slippage). Similarly, Assets staff time fee income shortfall £1.001m (shortfall increased due to requirement to part fund pay award from fees). Furthermore MEB Waste contract gainshare contribution shortfall £1.206m derived from contract manager (primarily due to fall in energy prices compared to 2022/23).
Net Expenditure	39.441	40.718	(1.277)	
Less Employee Costs Projected Variance		(0.520)	0.520	Assets & Roads vacancies excluded (£1.128m) to offset the resulting reduced fee income recharges
Revised Projected Variance Fav / (Adv)	39.441	41.238	(1.797)	

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	14.134	12.615	1.519	Employee slippage as a result of vacant posts, in particular Kinship Team, Localities and Carseburn Road
Property Costs	0.362	0.361	0.001	N/R
Transport Costs	0.377	0.426	(0.049)	Increase in costs for secure transportation (due to presenting needs of young people) and provision of transport for Looked After Children being taken to school due to out of area placements and lack of availability of volunteer drivers for longer journeys
Supplies & Services	0.339	0.294	0.045	Savings of £0.010m on Improving Home Based Care and £0.027m within Carseburn Road, no longer in operation
Third Party Payments	14.945	16.510	(1.565)	Residential placements deficit of £1.890m. Residential placements under Continuing Care legislation £0.376m offset by surplus in Continuing Care payments £0.103m, net deficit in Continuing Care £0.273m. Internal fostering slippage of £0.564m, offset by deficit in external fostering £0.970m, net deficit £0.406m. All projections are based on YP currently in place. Other variances are, £0.022m Dundee City Council Out of Hours Service, increase due to higher inflation in 22/23, and childminding/playgroup costs £0.012m. There are savings projected within Children with Disabilities and Self Direct Support payments of £0.056m. Total Grants to be carried forward; LAC £0.080m; Whole Family and Wellbeing £0.600m; CORRA £0.200m and Unaccompanied Asylum Seekers £0.075m. Total £0.955m
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.185)	(2.384)	0.199	50% NHS recharge for a YP residing in Brambles
Net Expenditure	27.972	27.822	0.150	CHILDREN, FAMILIES & JUSTICE INTEND TO CARRY FORWARD THE FOLLOWING PRE-PAID RING-FENCED GRANT MONIES INTO FINANCIAL YEAR 24/25 :- LOOKED AFTER CHILDREN £0.080m; WHOLE FAMILY WELLBEING £0.600m;CORRA £0.200m; UNACCOMPANIED ASYLUM SEEKERS £0.075m TOTAL £0.955m PLEASE NOTE THAT THESE GRANT MONIES ARE CURRENTLY INCLUDED AS PART OF THE OVERALL POSITION (Held in Third Party Payments)

Less Employee Costs Projected Variance			(1.519)	1.519	
Revised Projected Variance Fav / (Adv)	27.972	29.341	(1.369)		

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	9.873	9.576	0.297	Favourable variance is due to slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate. Variance movement from previous report is due to increased use of agency staff and temporary contracts to assist with recruitment issues.
Property Costs	0.113	0.116	(0.003)	Minor Variances
Transport Costs	0.009	0.011	(0.002)	Minor Variances
Supplies & Services	1.755	1.876	(0.121)	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 the identification of Capital costs miscoded to Revenue and £75k for COSLA Annual Subscription that has been moved into Other Services (Learning & Development) subscriptions.
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	(2.022)	(1.933)	(0.089)	The deficit here is mainly due to an income shortfall being projected within the DRU
Net Expenditure	9.728	9.646	0.082	
Less Employee Costs Projected Variance			0.297	
Revised Projected Variance Fav / (Adv)	9.728	9.943	(0.215)	

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	4.332	3.751	0.581	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	1.221	1.276	(0.055)	Deficit pertaining to latest estimates for Angus alive properties utilities outturn (gas, electricity etc)
Transport Costs	0.083	0.056	0.027	Savings primarily within Members Services; Provost's car no longer required.
Supplies & Services	0.211	0.182	0.029	Saving on carried forward budget on consultancy costs for child protection issue
Third Party Payments	4.578	4.583	(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)	(0.477)	(0.013)	Deficit primarily due to anticipated income shortfall within Registrars.
Net Expenditure	9.935	9.371	0.564	
Less Employee Costs Projected Variance			(0.581)	
Revised Projected Variance Fav / (Adv)	9.935	9.952	(0.017)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Licensing: Taxi, Civic, Liquor & Other				
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	0.022	0.000	n/a
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.012	0.012	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.305)	(0.288)	(0.017)	Outturn based on 2023/24 actuals to date and pro rata to 2022/23 income % at same time of year.
Net Expenditure	(0.190)	(0.178)	(0.012)	
Less Employee Costs Projected Variance			0.005	
Revised Projected Variance Fav / (Adv)	(0.190)	(0.173)	(0.017)	

MEMORANDUM INFORMATION

Per above	(0.190)	(0.178)
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	0.024
	<u>Budget</u>	<u>Outturn</u>

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	6.605	5.975	0.630	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	0.409	0.406	0.003	Insignificant variance value
Transport Costs	0.088	0.073	0.015	Minor savings across the directorate in mileage and car leasing costs
Supplies & Services	1.024	0.902	0.122	Primarily savings in Planning consultancy totalling £0.086m which will require carry forwards; in relation to LHEES (main spend period 2024/25), Carnoustie Place Framework, LDP Technical and Biodiversity contributions to P & K Council. Plus savings within Environmental & Consumer Protection service sampling costs £0.060m due to reduced demand and cheaper supplier. Above partially offset by Planning IT software deficits £0.012m.
Third Party Payments	19.041	18.889	0.152	Projected savings (£0.080m) on Private Landlord Registration (PLR) service within Other Housing due to reduced HRA staff time recharge and Private Sector Housing Grant (£0.064m) within Planning committed but not paid currently. Both will be subject to a year end carry forward request.
Support Costs	0.339	0.339	0.000	n/a
Capital Charges & Financing	0.050	0.043	0.007	Insignificant variance value
Income	(21.581)	(21.876)	0.295	Projected shortfall in Housing Benefit (Other Housing) income recovery from the Department of Work & Pensions (£0.016m) and a clawback by DWP for subsidies (2020/21 & 2021/22) determined as being overpaid per the audit process (£0.208m). Fully offset by Economic Development unbudgeted Scottish Government SKILLS grant income to cover budgeted administration costs £0.150m and Vibrant Communities additional grant income totalling £0.357m (all of which shall be subject to a year end grant carry forward request) in relation to: Community Resilience, Afghan & Ukrainian Refugee schemes.
Net Expenditure	5.975	4.751	1.224	
less Employee Costs Projected Variance			(0.630)	
Revised Projected Variance Fav / (Adv)	5.975	5.381	0.594	

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	5.135	4.821	0.314	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	0.415	(0.014)	Primarily due deficit in Revenue & Benefits IT software costs
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	(1.626)	(1.769)	0.143	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.
Net Expenditure	3.943	3.500	0.443	
Less Employee Costs Projected Variance			0.314	
Revised Projected Variance Fav / (Adv)	3.943	3.814	0.129	

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	1.821	1.681	0.140	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	(0.003)	0.005	Minor Variance
Supplies & Services	0.056	0.077	(0.021)	Deficit within Communications IT software subscriptions.
Third Party Payments	0.024	0.024	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	(0.146)	(0.198)	0.052	Unbudgeted income generation from Dundee City Council re employee recharge and Government resettlement schemes.
Net Expenditure	1.757	1.581	0.176	
Less Employee Costs Projected Variance			0.140	
Revised Projected Variance Fav / (Adv)	1.757	1.721	0.036	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Other Services				
Employee Costs	(1.587)	(2.610)	1.023	£1.156m 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. This then being offset by additional apprenticeship levy payments of £0.133m 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	3.466	(0.055)	Additional spend within centralised property maintenance £0.114m offset by savings on NDR Empty Property Relief.
Transport Costs	0.000	0.000	0.000	n/a
Supplies & Services	1.840	1.760	0.080	Savings in the main due to less call on Provision for Additional Burdens budget, £0.155m, procurement rebates £0.020m, reduced spend on Salix projects £0.015m and Ordnance Survey £0.018m. Offset by additional spend on subscriptions £0.050m for Digital Office and Scottish Wide Area Network £0.060m.
Third Party Payments	8.481	8.421	0.060	UK Prosperity fund grant c/fwd from 2022/23 not projecting to fully spend, 100% grant c/fwd request to be submitted at year end
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(6.487)	(8.381)	1.894	Interest on Revenue balance income is now being projected at £0.475m more than budget due to the current high interest rate level. Additional income being generated from the purchase of additional leave £0.050m. Additional grant which has not been fully required £0.069m. Grant income received for UK Prosperity Fund which will not be fully spent in 2023/24 and will be subject to a grant c/fwd request at the year end, £1.284m.
Net Expenditure	5.658	2.656	3.002	
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	5.658	2.656	3.002	

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	27.783	26.916	0.867	Employee slippage - issues with recruitment and retention. EMT savings initially allocated here, however there will be movement as virements processed.
Property Costs	1.320	1.359	(0.039)	Minor variance
Transport Costs	0.793	0.841	(0.048)	Minor variance
Supplies & Services	0.939	1.001	(0.062)	Minor variance
Third Party Payments	69.576	66.817	2.759	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	(32.342)	(32.477)	0.135	Minor variance
Net Expenditure	68.069	64.457	3.612	

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	9.413	9.316	0.097	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	11.710	11.131	0.579	This is a service priority area and issues with previous performance are being addressed and monitored closely. The total saving of £0.579m is a result of a £0.300m downward revision to an accrual from 2022/23, slippage in boundary and gutter replacement works, a saving on the servicing of redundant warden call systems and minor slippage over a number of other budget headings.
Loss of Rents	2.550	2.077	0.473	This is a service priority area. Properties were locally held vacant in the early stage of the Storm Babet response while assessments of housing need were carried out, however overall this is an improving picture across the whole housing estate.
Other Expenditure	0.624	0.599	0.025	Minor variances
Net Expenditure	32.546	31.035	1.511	
Income				
Rents & Service Charges	(32.397)	(32.591)	0.194	There is a positive minor variation in the context of the projected rental income.
Other Income	(0.149)	(0.221)	0.072	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)	(32.812)	0.266	
Net Expenditure	0.000	(1.777)	1.777	Please note this excludes any potential insurance excess contribution in relation to storm Babet - potential value is unknown at this time.