

**REPORT TO: POLICY AND RESOURCES COMMITTEE – 9 JANUARY 2023**

**REPORT ON: REVENUE MONITORING 2022/2023**

**REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**REPORT NO: 3-2023**

## **1 PURPOSE OF REPORT**

- 1.1 To provide Elected Members with an analysis of the 2022/23 projected revenue outturn as at 30 November 2022 and the impact on the Council's overall balances position.

## **2 RECOMMENDATIONS**

- 2.1 It is recommended that the Committee:

- (a) note that the overall General Fund as at 30 November 2022 is projecting an underspend of £0.767m against the adjusted 2022/23 Revenue Budget and the impact this has on the projected Council's General Fund Balances;
- (b) note the budget adjustments totalling £30.993m and detailed in second column of Appendix A (and summarised in Appendix E) as virements to the previous approved Revenue Budget;
- (c) note the position on Covid-related expenditure and Covid funding, that is included within the overall projection but is set out separately for information in Appendix B and paragraph 6.1;
- (d) note that the Housing Revenue Account (HRA) as at 30 November 2022 is projecting an overspend of £1.700m against the adjusted HRA 2022/23 Revenue Budget and the impact this has on the element of the projected Renewal & Repair Fund balance earmarked to HRA;
- (e) note the position on ring-fenced grants expenditure outlined in Appendix C;
- (f) agree that the Council Leadership Team continue to take every reasonable action to ensure that the 2022/23 revenue expenditure in accordance with the agreed Medium-Term Financial Strategy (Report No: 257-2022 to Policy & Resources Committee on 26 September 2022, refers);
- (g) note the key strategic, operational and financial risks being faced by the Council outlined in Appendix D;
- (h) notes the current position on Leisure and Culture Dundee, as set out in paragraph 7.3; and
- (i) note that the other inflationary pressures reserve has been reinstated to £3.800m.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 The unallocated portion of the General Fund as at 30 November 2022 is projecting an underspend of £0.767m against the adjusted 2022/23 Revenue Budget. The impact this would have on the Council's General Fund Balances is outlined below:

<b>Detail:</b>	<b>Opening Balance 1 April 2022 (£000)</b>	<b>(Surplus) / Deficit for the Year (£000)</b>	<b>Transfers (In) / Out (£000)</b>	<b>Projected Balance 31 March 2023 (£000)</b>
Earmarked Carry-forwards:				
- Covid	4,390	4,390	-	-
- Non-Covid	6,029	5,529	-	500
Covid cost related pressures	18,000	5,226	-	12,774
Covid recovery measures	3,000	1,720	-	1,280
Service change initiatives	5,000		-	5,000
Roof Remedial Works	4,400	1,081	-	3,319
Other Inflationary Pressures	5,472	3,800	(3,800)	5,472
Other earmarked Funds	5,710	314	-	5,396
<b>Total Earmarked Funds</b>	<b>52,001</b>	<b>22,060</b>	<b>(3,800)</b>	<b>33,741</b>
<b>Unallocated Balance</b>	<b>9,312</b>	<b>(4,567)</b>	<b>3,800</b>	<b>10,079</b>
<b>Total General Fund Balance</b>	<b>61,313</b>	<b>17,493</b>	<b>-</b>	<b>43,820</b>

3.2 The above projections will continue to be monitored by officers throughout the remainder of the year and reported to elected members. The concurrent report on the 2023/24 Local Government Settlement sets out the implications for the Council of the Scottish Budget and the process for setting the 2023/24 Revenue Budget.

3.3 Based on the financial information available as at 30 November 2022 the HRA outturn position for 2022/23 is projecting an overspend of £1.700m. Further details are provided in section 8 of this report.

#### **4 BACKGROUND**

4.1 Following approval of the Council's 2022/23 Revenue Budget by the Policy and Resources Committee on 24 February 2022, this report provides the projected revenue outturn position as at 30 November 2022, against the adjusted 2022/23 Revenue Budget.

4.2 The total 2022/23 Revenue Budget is £403.954m. For revenue monitoring purposes, the Council Tax Reduction Scheme budget of £13.427m is moved from expenditure to income and netted off against Council Tax income. This results in total budgeted expenditure of £390.527m for revenue monitoring purposes, as set out in Appendix A.

4.3 This report provides a detailed breakdown of service revenue monitoring information along with explanations of material variances against adjusted budgets. Where services are projecting a significant (underspend) or overspend against adjusted budget, additional details have been provided. Where service expenditure is on target and no material variances are anticipated, additional information has not been provided.

4.4 The forecast position is shown in more detail in the appendices to this report, as follows:

**Appendix A** shows the variances between budget and projected outturn for each service of the Council, inclusive of Covid-19 impact.

**Appendix B** shows the impact of Covid-19 on individual services in the Council. These numbers are included in Appendix A.

**Appendix C** shows the financial performance against ring-fenced funding to date.

**Appendix D** lists the key strategic, operational and financial risks being faced by the Council.

**Appendix E** lists the budget adjustments that have been undertaken to date.

## 5 GENERAL FUND SERVICES - MONITORING POSITION AS AT 30 NOVEMBER 2022

- 5.1 The forecast position as at 30 November 2022 for General Fund services is summarised below. The most significant change relates to pay where the full provisions set aside will not be required due to slippage in staff costs consistent with the policy agreed in the Medium-Term Financial Strategy agreed in September 2022.

	<b>Over/ (underspend) as at 30 Nov £000</b>	<b>Over/ (underspend) as at 31 Oct £000</b>	<b>Movement (from previous month) £000</b>
Net Expenditure	(3,869)	90	(3,959)
Sources of Income	(698)	(91)	(607)
<b>Net over/ (underspend) before transfers</b>	<b>(4,567)</b>	<b>(1)</b>	<b>(4,566)</b>
Reinstatement of inflation reserve	3,800	-	3,800
<b>Net over/ (underspend) on unallocated portion of General Fund</b>	<b>(767)</b>	<b>(1)</b>	<b>(766)</b>

- 5.2 The key factors that contributed to this movement are set out in the table below.

	<b>£000</b>
Reflects net movements in the overall assumptions in the cost of implementing the 2022 pay award that have been contained due to the level of vacant posts within services	(5,031)
Additional income mainly from breakfast clubs and meals	(325)
Increase in supplies and services for repairs costs	200
Allowance made for costs associated with Ash dieback disease	600
Projected underspend on Barclay costs contingency	(360)
Increased expenditure on Scottish Welfare Fund	200

- 5.3 Not incorporated within these estimates are the £0.475m of costs that the Council has incurred to date in relation to the Ukrainian refugee scheme which it is expected will be funded by the Scottish Government.
- 5.4 The projections include additional costs for the year, estimated at £1.398m in relation to Tayside Contracts. Of this £1.046m relates to additional in year staffing costs and £0.352m relates to lost income due to a lower-than-expected uptake of primary school meals. There are no additional costs that have been projected for winter maintenance following the recent spell of adverse weather.
- 5.5 Finally, it should be noted that while allowance of 5% has been made for estimated costs of teachers' pay award, the teachers' pay award has not yet been agreed.

## 6 DETAILED ANALYSIS

- 6.1 Contingencies: (£3.808m) underspend

	<b>£000</b>
Corporate provisions set aside for pay pressures (pay awards shortfall, employers national insurance contributions) that are no longer required mainly due to these costs being absorbed from vacant posts within the budget	(3,448)
Projected underspend on Barclay costs	(360)

6.2 Children & Families Services: £1.493m overspend

	<b>£000</b>
Energy costs price increases	1,595
Estimated savings arising from industrial action	(300)
Additional cleaning costs for schools	459
Children's Services third party payments due to a higher than anticipated number of children who have been placed into secure care	1,470
PPP unitary charges (reflecting greater RPI)	858
Increased supplies and services for library service and recreational provision	535
Mainstream funding previously earmarked for Early Learning and Childcare Expansion	(636)
Anticipated savings on school meals in primary sector	(352)
Less: Transfers from earmarked reserves to meet energy costs & PPP charges	(2,081)
Less: Transfers from earmarked Covid reserves to meet cleaning costs	(62)

6.3 Dundee Health & Social Care Partnership: Breakeven

The latest financial monitoring position for the Dundee Health and Social Care Partnership (DHSCP) for the 2022/23 financial year shows a forecast underspend of (£2.006m).

Under the risk sharing arrangement reflected in the Integration Scheme, the Integration Joint Board (IJB) retains any underspend within its reserve balances for investment in integrated health and social care services in future years. For Dundee City Council there is no additional financial contribution requirement forecast in 2022/23. DHSCP is continuing to respond to changes in demand and demographics, and in particular staffing challenges, complexity of needs in community settings and the wider impact of deferred treatments during the pandemic period on health and wellbeing.

6.4 City Development: £0.850m overspend

	<b>£000</b>
Energy costs price increases	1,953
Maintaining ventilation/air conditioning and automatic controls to comply with Covid protocol and also increase in frequency of property cleaning	480
Shortfall in off-street car parking income	967
Financial support for major city events	650
Less: Transfers from earmarked reserves to meet energy costs	(1,719)
Less: Transfers from earmarked Covid reserves to meet car parking shortfall	(967)
Less: Transfers from earmarked Covid reserves to meet property costs	(521)

6.5 Neighbourhood Services: (£2.333m) underspend

	<b>£000</b>
Additional income from estimated excess revenue share of arising from the operations of the new waste to energy plant (likely to be within a wide band of potential outcomes, ranging from (£0.564m) to (£3.500m)	(2,400)
Additional profits estimated from the operation of the old waste to energy plant	(900)
Overspend in property costs within Other Housing service including temporary accommodation, travelling persons site and homeless voids	400
Additional service charge income from temporary accommodation	(658)
Allowance for costs that may be incurred due to Ash dieback disease	600
Streetscene & Land Management: greater than anticipated fuel and fleet charges	445
Streetscene & Land Management: reduction in contract income	354
Less: Transfers from earmarked Covid reserves to meet cost pressures	(261)

6.6 Chief Executive: (£0.695m) underspend

	<b>£000</b>
Reduction in expenditure mainly due to project-related underspends	(683)
Additional Support for LACD (ref to paragraph 7.3)	2,600
Less: Transfers from earmarked Covid reserves to meet cost pressures	(1,900)
Less: LACD share of pay award	(700)

6.7 Corporate Services: £0.757m overspend

	<b>£000</b>
Various overspends in supplies & services expenditure	387
Increased expenditure on Scottish Welfare Fund	200
Projected income shortfall mainly relating to Tayside Scientific Services where partnering local authorities are no longer utilising this service offset by other additional income	211

6.8 Construction Services: £1.365m overspend

	<b>£000</b>
Non-chargeable works: roofing remedial works	1,081
Projected under recovery of fixed and indirect overheads due to projects which have been delayed and an increase in absence levels ultimately reducing the level of productive hours and in turn income recharged	1,694
Less: Transfers from earmarked reserves to meet roof remedial works	(1,081)
Less: Transfers from earmarked Covid reserves to meet cost pressures	(329)

6.9 Capital Financing Costs: (£1.650m) underspend

	<b>£000</b>
Savings due to lower than anticipated interest rates, slippage in the capital programme and deferral of new borrowing until later due to the high level of cash reserves available	(1,650)

6.10 Bad Debt Provision: £0.145m overspend

	<b>£000</b>
Reflects projected increase in bad debts in the year	145

## 7 ONGOING ACTIONS

- 7.1 This report identifies projections based on the first 8 months of the financial year. The figures are therefore indicative at this stage and are used by the Council Leadership Team to identify variances against budget and enable corrective action to be taken as appropriate. Each service is working closely with Corporate Finance staff, firstly to ensure that these projections are met and then to identify scope to improve the outcome.
- 7.2 In addition, further Council-wide initiatives are underway to help manage existing and emerging cost pressures. These include reviewing the requirements for overtime working, a focus on absence rates and increased vacancy control over the remainder of the financial year. There is an ongoing review of discretionary spend and other opportunities for efficiencies and budget savings.
- 7.3 There is also close working with DHSCP and LACD on revenue requirements for current and future funding. Appendix E indicates that the Council expects to provide additional revenue support to LACD in 2022/23 to offset lost income following the COVID-19 pandemic where income generation has not yet fully recovered.

7.4 The 2022/23 budget savings agreed at the meeting of the Policy and Resources Committee on 24 February 2022 are monitored on a monthly basis. The Revenue Monitoring position reported reflects the position with regard to achieving these savings.

## 8 HOUSING REVENUE ACCOUNT - MONITORING POSITION AT 30 NOVEMBER 2022

8.1 The forecast position as at 30 November 2022 for the HRA is summarised below:

	Over/ (underspend ) as at 30 Nov £000	Over/ (underspend ) as at 31 Oct £000	Movement (from previous month) £000
Net Expenditure	1,715	1,315	400
Sources of Income	(15)	(15)	-
<b>Net over/ (underspend)</b>	<b>1,700</b>	<b>1,300</b>	<b>400</b>

8.2 The key variances that make up the November position are as follows:

	£000
Additional expenditure on relets to work through the backlog of properties	1,400
Void losses are greater than budgeted due to properties being unlet for long periods than budgeted	400
Additional planned maintenance expenditure	100
Savings due to lower than anticipated interest rates, slippage in the capital programme and deferral of new borrowing until later due to the high level of cash reserves available.	(524)
Staff slippage	(150)

8.3 The latest outturn reflects a decrease of £0.400m on the previous outturn, the key factors that contributed to this movement are mainly increased expenditure on relets to work through the backlog of properties.

8.4 Any final variance will be offset against the Renewal & Repair Fund, the housing element of which amounted to £9.860m as at 31 March 2022. A system of perpetual detailed monitoring will continue to take place up to 31 March 2023 with the objective of the HRA achieving a final outturn which is below or in line with the adjusted 2022/23 HRA Revenue Budget.

## 9 RISK ASSESSMENT

9.1 In preparing the Council's 2022/23 Revenue Budget, the Executive Director of Corporate Services considered the key strategic, operational and financial risks faced by the Council over this period (Article II (a) of the minute of the meeting of the Policy and Resources Committee on 24 February 2022, Report No: 65-2022 refers). To alleviate the impact these risks may have if they occur, a number of general risk mitigation factors are utilised by the Council.

9.2 These mitigations include:

- detailed monthly budget monitoring carried out by services;
- a general contingency provision set aside to meet any unforeseen expenditure; and
- general fund balances available to meet any unforeseen expenditure.

9.3 The key risks in 2022/23 have been assessed both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. These risks have been ranked as either zero, low, medium or high. Details of this risk assessment are included in Appendix D to this report.

9.4 These risks have been assessed and ranked accordingly both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. Any changes to the assessment from the previous reporting period, together with any additional comments included, are highlighted in bold type.

## **10 POLICY IMPLICATIONS**

10.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## **11 CONSULTATIONS**

11.1 The Council Leadership Team were consulted in the preparation of this report.

## **12 BACKGROUND PAPERS**

12.1 None

**ROBERT EMMOTT**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**22 DECEMBER 2022**

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DUNDEE CITY COUNCIL									
2022/2023 REVENUE OUTTURN MONITORING									
PERIOD 1 APRIL 2022 - 30 NOVEMBER 2022									
	Approved		Adjusted			Projected	Actual		
	Revenue	Total	Revenue	Actual	Projected	Variance	Spend to	Previous	Movement
	Budget	Budget	Budget	Spend to	Outturn	Over/(under)	as a % of	Projected	Previous
	2022/23	Adjustments	2022/23	30.11.2022	2022/23	spend	Adjusted	Variance	Month
	£000	£000	£000	£000	£000	£000	Budget	£000	£000
<b>General Fund Services</b>									
Children & Families	175,500	13,719	189,219	122,027	190,712	1,493	64%	1,932	(439)
Dundee Health & Social Care Partnership	92,763	7,558	100,321	61,068	100,321	0	61%	0	
City Development	13,544	7,737	21,281	18,740	22,131	850	88%	673	177
Neighbourhood Services	28,689	1,272	29,961	17,338	27,628	(2,333)	58%	(3,018)	685
Chief Executive	13,629	3,726	17,355	9,401	16,660	(695)	54%	(736)	41
Corporate Services	32,027	5,108	37,135	36,259	37,892	757	98%	(528)	1,285
Dundee Construction Services (DCS)	(1,150)	1,410	260	523	1,625	1,365	201%	1,365	
	355,002	40,530	395,532	265,356	396,969	1,437	67%	(312)	1,749
Capital Financing Costs / Interest on Revenue Balances	18,990	1,133	20,123	0	18,473	(1,650)		(1,650)	
Contingencies:									
- General	500	(60)	440		440				
- Budget growth/Cost Pressures	14,515	(10,707)	3,808		0	(3,808)		1,900	(5,708)
Miscellaneous Items	(2,289)		(2,289)	(1,526)	(2,289)		67%		
Bad Debt Provision	0		0		145	145		145	
Discretionary Non Domestic Rates (NDR) Relief	392		392	418	418	26	107%	26	
Supplementary Superannuation Costs	2,462		2,462	1,218	2,442	(20)	49%	(20)	
Tayside Valuation Joint Board	955	97	1,052	575	1,052		55%		
<b>Total Expenditure</b>	<b>390,527</b>	<b>30,993</b>	<b>421,520</b>	<b>266,041</b>	<b>417,651</b>	<b>(3,869)</b>	63%	<b>90</b>	<b>(3,959)</b>
<b>Sources of Income</b>									
General Revenue Funding*	(295,749)	(8,510)	(304,259)	(190,010)	(304,867)	(608)	62%		(608)
Contribution from National Non Domestic Rates (NDR) Pool	(35,496)		(35,496)	(23,664)	(35,496)	0	67%	0	
Council Tax	(58,982)		(58,982)	(13,337)	(59,072)	(90)	23%	(91)	1
Use of Balances -									
Balance on Covid Recovery Fund	(300)		(300)		(300)				
Committed Balances c/f	0	(9,919)	(9,919)		(9,919)				
Earmarked funds	0	(4,757)	(4,757)		(4,757)				
Pending virements *	0	(7,730)	(7,730)		(7,730)				
Transfer to inflation reserve			0		3,800	3,800			
Change Fund	0	(77)	(77)		(77)				
<b>(Surplus)/Deficit for the year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,031</b>	<b>(767)</b>	<b>(767)</b>		<b>(1)</b>	<b>(766)</b>
<b>(Surplus)/Deficit for Housing Revenue Acct</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,956</b>	<b>1,700</b>	<b>1,700</b>		<b>1,300</b>	<b>400</b>

\*Total pending virements of £15,220m. Please see Appendix E for further details.

<b>DUNDEE CITY COUNCIL</b>								
<b>Covid 19 - Projected Costs and Funding 2022/23</b>								
<b>PERIOD 1 APRIL 2022 - 30 NOVEMBER 2022</b>								
	<b>Budget</b>		<b>Adjusted</b>	<b>Actual</b>		<b>Projected</b>	<b>Previous</b>	<b>Movement</b>
	<b>Carry Forwards</b>	<b>Adjustments/</b>	<b>Covid</b>	<b>spend</b>	<b>Projected</b>	<b>Variance</b>	<b>Month</b>	<b>since</b>
	<b>from</b>	<b>Additional</b>	<b>Funding</b>	<b>to date</b>	<b>Costs</b>	<b>Over/(under)</b>	<b>Projected</b>	<b>Previous</b>
	<b>2021/22</b>	<b>funding</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2022/23</b>	<b>spend</b>	<b>Variance</b>	<b>Month</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Children &amp; Families</b>	1,004		1,004	1,065	1,066	62	62	
<b>City Development</b>	651		651	401	2,192	1,541	1,544	( 3)
<b>Neighbourhood Services</b>	115		115	200	376	261	225	36
<b>Chief Executive</b>	638		638	391	2,538	1,900	2,600	( 700)
<b>Corporate Services</b>	1,982	(67)	1,915	62	1,883	(32)	134	( 166)
<b>DCS Construction</b>	0		0	294	329	329	329	( 0)
<b>Capital Financing Costs</b>					1,133	1,133	1,133	
<b>Total</b>	<b>4,390</b>	<b>(67)</b>	<b>4,323</b>	<b>2,413</b>	<b>9,517</b>	<b>5,194</b>	<b>6,027</b>	<b>(833)</b>

Of the overall projected overspend of £5.226m, £4.440m will be met from the General Covid Reserve. The balance of £0.786m will be funded from the return of LACD additional support for financial year 2021/2022.

**DUNDEE CITY COUNCIL**  
**2022/2023 RING FENCED GRANTS**  
**PERIOD 1 APRIL 2022 - 30 NOVEMBER 2022**

Ring-fenced grants	Income Carry Forward from 21/22	Budget		Actuals		Projected Outturn for year		Projected Income Carry Forward into 23/24
	£000	Expenditure £000	Income £000	Expenditure £000	Income £000	Expenditure £000	Income £000	£000
Early Learning and Childcare Expansion (ELC)	(4,701)	15,301	(14,665)	10,456	(19,366)	16,502	(19,366)	(2,864)
Pupil Equity Fund (PEF)	(2,937)	5,107	(5,107)	3,514	(2,937)	5,544	(8,044)	(2,500)
Scottish Attainment Challenge (SAC)	(255)	4,933	(4,933)	3,241	(376)	5,188	(5,188)	0
Criminal Justice Social Work (Incl covid) (CJS)	0	5,566	(5,372)	3,360	(3,013)	5,372	(5,372)	0
<b>Overall Total</b>	<b>(7,893)</b>	<b>30,907</b>	<b>(30,077)</b>	<b>20,571</b>	<b>(25,692)</b>	<b>32,606</b>	<b>(37,970)</b>	<b>(5,364)</b>

Budgets for ELC / CJS include mainstream budget provision of £636k and £194k respectively.

Risks - Revenue	Assessment	Risk Management / Comment
<u>General Inflation</u> General price inflation may be greater than anticipated.	High	Corporate Procurement strategy in place, including access to nationally tendered contracts for goods and services. In addition, fixed price contracts agreed for major commodities i.e. gas and electricity.
<u>Equal Pay Claims</u> A provision may be required for the cost of equal pay claims.	Medium	Relatively few cases being taken through the Employment Tribunal process.
<u>Capital Financing Costs</u> Level of interest rates paid will be greater than anticipated.	High	Treasury Mgmt Strategy. Limited exposure to variable rate funding.
<u>Savings</u> Failure to achieve agreed level of savings & efficiencies particularly in light of the Covid-19 emergency.	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure savings targets are met.
<u>Emerging Cost Pressures</u> Significant cost pressures due to Covid-19 emergency in addition to the possibility of new cost pressures or responsibilities emerging during the course of the financial year, including potential additional costs associated with Brexit.	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure cost pressures are identified early and corrective action can be taken as necessary. Covid-19 Financial Recovery Plan.
<u>Chargeable income</u> The uncertainty that the level of chargeable income budgeted will be received particularly in light of the Covid-19 emergency	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure cost pressures are identified early and corrective action can be taken as necessary. Covid-19 Financial Recovery Plan.
<u>Council Tax Collection</u> Provision for non-collection of Council Tax (3.2%) may not be adequate particularly in light of the Covid-19 emergency.	Medium	Provision set takes cognisance of amounts collected for previous financial years. Non-payers subject to established income recovery procedures. In addition, the Cost of Living Payments to help with the cost of living will provide additional support.
<u>Welfare Reform</u> The changes introduced as part of the welfare reform exercise may increase the risk that budgeted income collection levels are not achieved and that current non-collection provision levels are inadequate.	High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by services to ensure any shortfalls are identified as early as possible and corrective action can be taken as necessary. Budget also introduced for discretionary housing payments to assist those affected by these changes.

<b>Dundee City Council</b>								
<b>Revenue Monitoring to 31st March 2023 - Budget Adjustments to date</b>								
	<u>Alloc To/From Conts</u>	<u>2021/22 Under spends b/fwd</u>	<u>Funding Transfers</u>	<u>Pending virements *</u>	<u>Alloc from Earmarked Funds</u>	<u>Alloc from Change Fund</u>	<u>T/Fs Between Depts / Conts</u>	<u>Dept Totals</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<b>General Fund Services</b>								
<b>Children &amp; Families</b>								<b>13,719</b>
2021/22 Carry Forwards		2,175						
2021/22 Carry Forward (Covid)		1,004						
Allocation from Earmarked fund re inflationary pressures					1,381			
Allocation from Earmarked fund re Covid cost related pressures				62				
Easter Study Support Provision			161					
Allocation of new monies - Universal Free School Meals for primaries 4 & 5	1,031							
Allocation of new monies - Free school meals - school holidays support	890							
Allocation of new monies - Removal of Curriculum Charges	191							
Allocation of new monies - Removal of Music Tuition Charges	63							
Allocation for the 2021/22 SNCT Pay award			859					
Allocation for the 2022/23 Pay award				3,871				
Allocation for Teachers induction				1,331				
Allocation for PPP unitary charges				700				
<b>Dundee Health &amp; Social Care Partnership</b>								<b>7,558</b>
Allocation of new monies - Additional Investment in Health & Social Care	5,881							
Allocation of new monies - Social Work Capacity in Adult Services	628							
Chief Executive to Dundee Health & Social Care Partnership re Futures project							80	
Allocation for the 2022/23 Pay award				969				
<b>City Development</b>								<b>7,737</b>
2021/22 Carry Forwards		1,785						
2021/22 Carry Forward (Covid)		651						
Chief Executive to City Development re Climate Change Fund							250	
Allocation from Earmarked fund re inflationary pressures					1,719			
Allocation from Earmarked fund re Covid cost related pressures				1,541				
Allocation from Earmarked fund re Eden Project					1,420			
Allocation for the 2022/23 Pay award				371				
<b>Neighbourhood Services</b>								<b>1,272</b>
2021/22 Carry Forwards		94						
2021/22 Carry Forward (Covid)		115						
2021/22 Carry Forwards - Alcohol and Drugs Partnership grant		72						
Change Fund - Automated public conveniences contact						77		
Allocation from Earmarked fund re Covid cost related pressures				261				
From Neighbourhood Services to Corporate Services re National Trauma Training Funding							(50)	
Allocation for the 2022/23 Pay award				703				
<b>Chief Executive</b>								<b>3,726</b>
2021/22 Carry Forwards		1,008						
2021/22 Carry Forward (Covid)		438						
2021/22 Carry Forwards - Climate Change Fund		250						
Chief Executive to City Development re Climate Change Fund							(250)	
Corporate Services to Chief Executive re Food Fund							200	

	<u>Alloc To/From</u>	<u>2021/22 Under spends</u>	<u>Funding Transfers</u>	<u>Pending virements *</u>	<u>Alloc from Earmarked Funds</u>	<u>Alloc from Change Fund</u>	<u>T/Fs Between Depts /</u>	<u>Dept Totals</u>
	<u>Conts</u>	<u>b/fwd</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<b>General Fund Services</b>								
From Contingency to Chief Executive re United Nations Educational, Scientific and Cultural Organization (UNESCO)	60							
Anticipated Carry Forward adjustment relating to Drug and Mental Health Funding *		(500)						
Additional support to Leisure and Culture Dundee (LACD) (including share of pay award funding)				2,600				
Chief Executive to Dundee Health & Social Care Partnership re Futures project							(80)	
								<b>5,108</b>
<b>Corporate Services</b>								
2021/22 Carry Forwards		2,182						
2021/22 Carry Forward (Covid)		139						
Allocation of new monies - Discretionary Housing Payments	258							
Allocation of new monies - Child Payment Bridging Payments	1,675							
Corporate Services to Chief Executive re Food Fund							(200)	
Carry forward adjustment (audit adjustment)		506						
Allocation from Earmarked fund re Local Government Elections costs					237			
From Neighbourhood Services to Corporate Services re National Trauma Training Funding							50	
Allocation for the 2022/23 Pay award				261				
<b>DCS Construction</b>								
Allocation from Earmarked fund re Covid cost related pressures				329				
Allocation from earmarked fund re Roof Remedial Works				1,081				
								<b>(10,767)</b>
<b>Contingency</b>								
From Contingency to Chief Executive re United Nations Educational, Scientific and Cultural Organization (UNESCO)	(60)							
T/F Barclay Funding to TVJB								
Allocation of new monies	(10,617)						(90)	
<b>Tayside Valuation Joint Board</b>								
T/F Barclay Funding from Contingencies								<b>97</b>
Allocation for the 2022/23 Pay award				7			90	
<b>Capital Financing Costs</b>								
Bad Debt write off				1,133				<b>1,133</b>
<b>Total Adjustments (General Fund)</b>	<b>0</b>	<b>9,919</b>	<b>1,020</b>	<b>15,220</b>	<b>4,757</b>	<b>77</b>	<b>0</b>	<b>30,993</b>
* Allocation / virements from Earmarked funds is pending final outcomes at year end.								