

REPORT TO: POLICY AND RESOURCES COMMITTEE – 24 APRIL 2023

REPORT ON: REVENUE MONITORING 2022/2023

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 85-2023

1 PURPOSE OF REPORT

- 1.1 To provide Elected Members with an analysis of the 2022/23 projected revenue outturn as at 28 February 2023 and the impact on the Council's overall balances position.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Committee:

- (a) note that as at 28 February 2023 the General Fund is projecting an increase of £4.611m in uncommitted balances at the year end, before any budget carry forward requests are considered, and subject to any unforeseen but possible year end movements and adjustments. Please note that it is expected that an amount of £3.921m will require to be earmarked for 2023/24 carry forward as part of the year end exercise. The carry forward request will meet existing commitments, more detail of which is set out in paragraph 5.5 of the report;
- (b) note the budget adjustments totalling £35.259m 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 28 February 2023 is projecting an overspend of £1.800m 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 (LACD), as set out in paragraph 7.3.

3 FINANCIAL IMPLICATIONS

- 3.1 The unallocated portion of the General Fund as at 28 February 2023 is projecting an underspend of £4.611m against the adjusted 2022/23 Revenue Budget. The impact this would have on the Council's General Fund Balances is outlined below:

Detail:	Opening Balance 1 April 2022 (£000)	(Surplus) / Deficit for the Year (£000)	Projected Balance 31 March 2023 (£000)
Earmarked Carry-forwards:			
- Covid	4,390	4,390	0
- Non-Covid	6,029	6,029	0
Covid cost related pressures	18,000	3,834	14,166
Covid recovery measures	3,000	1,720	1,280
Service change initiatives	5,000	0	5,000
Roof Remedial Works	4,400	742	3,658
Other Inflationary Pressures	5,472	0	5,472
Other earmarked Funds	5,710	364	5,346
Total Earmarked Funds	52,001	17,079	34,922
Unallocated Balance	9,312	(4,611)	13,923
Total General Fund Balance	61,313	12,469	48,844

3.2 The above projections are before any budget carry forward requests are considered, and subject to any unforeseen but possible year end movements and adjustments. Please note that it is expected that an amount of £3.921m will require to be earmarked for 2023/24 carry forward as part of the year end exercise. The carry forward request will meet existing commitments, more detail of which is set out in paragraph 5.5 of the report.

3.3 Based on the financial information available as at 28 February 2023 the HRA outturn position for 2022/23 is projecting an overspend of £1.800m. 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 28 February 2023, 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 28 FEBRUARY 2023

5.1 The forecast position as at 28 February 2023 for General Fund services is summarised below.

	Over/ (underspend) as at 28 Feb £000	Over/ (underspend) as at 31 Jan £000	Movement (from previous month) £000
Net Expenditure	(7,750)	(5,694)	(2,056)
Sources of Income	(661)	(623)	(38)
Net over/ (underspend) before transfers	(8,411)	(6,317)	(2,094)
Reinstatement of inflation reserve	3,800	3,800	0
Net over/ (underspend) on unallocated portion of General Fund	(4,611)	(2,517)	(2,094)

5.2 The table below details the key factors which contributed to the movement from previous month.

	£000
Increase in projected overspend on Third Party Payments for Children and Families reflecting a rise in the number of placements since the last period	916
Increase in projected underspend in staff costs within Children and Families mainly due to unfilled vacancies in Children's Services	(240)
Increase in projected overspend in property service for energy costs in Children and Families Services	208
Reduction in projected overspend in various supplies and services within Corporate Services	(339)
Projected underspend in staff costs within Neighbourhood Services mainly due to delays in filling of vacant posts.	(333)
Decrease in staff costs due to several vacancies, staff not at top of grade and staffing reviews within Corporate Services and additional funding, which will be required in 2023/24	(629)
Projected underspend on Scottish Welfare Fund and Benefit Cap Redetermination	(450)
Additional income from estimated excess revenue share of arising from the operations of the new waste to energy plant	(365)
Increase in projected overspend for Winter Maintenance costs	150
Increase in underspend in supplies and services within City Development	(482)
Increase in underspend in third party payments within City Development	(555)
Reduction in projected shortfall in off-street car parking income	(219)
Increase in projected overspend in property costs mainly within Other Housing service due to additional expenditure on Temporary Accommodation	120
Increase in projected shortfall in various income streams within Neighbourhood Services partly offset by additional service charge income from temporary accommodation	118
Increase in projected underspend in Capital Financing Costs	(111)

5.3 Not incorporated within these estimates are the £1.939m of costs that the Council has incurred to date in relation to the Ukrainian refugee scheme which will be funded by the Scottish Government.

5.4 Finally, it should be noted that these figures include an allowance for the teachers' pay award that has been agreed.

- 5.5 Whilst the above position forecasts an underspend of £4.611m this year, it is expected an amount of £3.921m will need to be carried forward into 2023/24 as part of the year end exercise. The carry forward will be in respect of commitments relating to funding for Whole Family Wellbeing, Local Heat & Energy Efficiency Strategy, Climate Change Fund, Business Growth & Innovation Grants, Drugs and Mental Health, Protecting People, Scottish Welfare Fund, Scotland Excel, Self-Isolation Service, Granicus License and Child Poverty and other funding that will be required next year and as such will not be available as part of the unallocated general fund balance.

6 DETAILED ANALYSIS

The following paragraphs summarise the main areas of variance by service along with appropriate explanations. These figures reflect movements for the full year to date.

6.1 Contingencies: (£3.808m) underspend

	£000
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: £2.008m overspend

	£000
Projected underspend in staff costs due to slippage/ vacancies and estimated savings arising from further planned industrial action	(1,261)
Energy costs price increases	1,596
Additional cleaning costs for schools	274
Children's Services third party payments due to a higher than anticipated number of children who have been placed into secure care	6,511
PPP unitary charges (reflecting greater RPI)	858
Mainstream funding previously earmarked for Early Learning and Childcare Expansion	(1,207)
Additional income mainly relating to Special Educational Needs (SEN) Recharges, Meal Income and Refugees Funding.	(2,644)
Less: Transfers from earmarked reserves to meet energy costs & PPP charges	(2,081)
Less: Transfers from earmarked Covid reserves to meet cleaning costs	(62)

Members should note that following a detailed review of all children's placements in February 2023 the projected overspend on third party payments has risen to £6.511m. The additional costs projected in the current financial year are partly offset by other service savings as set out in the table above.

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 (£2.870m).

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, supporting the increased winter demands being experienced across the health and social care sector and the wider impact of deferred treatments during the pandemic period on health and wellbeing.

6.4 City Development: £0.615m overspend

	£000
Energy costs price increases	1,953
Anticipated staff cost underspend due to slippage/ vacancies	(414)
Maintaining ventilation/air conditioning and automatic controls to comply with Covid protocol and also increase in frequency of property cleaning	521
Review of repair costs and additional power cables within Dundee House	150
Forecasted shortfall in income relating to off-street car parking and commercial rent impacted by Covid	943
Financial support for major city events	650
Decrease in supplies and services due to adjustment for project-related underspends	(482)
Decrease in third party payments due to adjustment for project-related underspends	(555)
Forecast overspend in Winter Maintenance costs	800
Shortfall in rental income	104
Less: Transfers from earmarked reserves to meet energy costs	(1,719)
Less: Transfers from earmarked Covid reserves to meet car parking shortfall	(943)
Less: Transfers from earmarked Covid reserves to meet property costs	(521)

6.5 Neighbourhood Services: (£3.646m) underspend

	£000
Additional income from estimated excess revenue share of arising from the operations of the new waste to energy plant	(3,044)
Additional profits estimated from the operation of the old waste to energy plant	(1,007)
Overspend in property costs within Other Housing service including temporary accommodation, travelling persons site and homeless voids	654
Additional service charge income from temporary accommodation	(952)
Allowance for costs that may be incurred due to Ash dieback disease	135
Various overspends in supplies & services expenditure	204
Streetscene & Land Management: reduction in anticipated fuel and fleet charges	412
Streetscene & Land Management: increase in contract income	316
Less: Transfers from earmarked Covid reserves to meet cost pressures	(338)

6.6 Chief Executive: (£1.408m) underspend

	£000
Anticipated staff cost underspend due to slippage/ vacancies	(87)
Anticipated underspend in third party payments	(63)
Additional Support for LACD (ref to paragraph 7.3)	1,900
Projected underspend in supplies and services, mainly due to project-related underspends.	(1,259)
Less: Transfers from earmarked Covid reserves to meet cost pressures	(1,114)
Less: Use of return of LACD additional support for financial year 2021/2022	(786)

6.7 Corporate Services: (£1.043m) underspend

	£000
Anticipated staff cost underspend due to slippage/ vacancies	(1,013)
Various shortfalls in projected income mainly relating to Registrars Fees and partnering local authorities no long utilising Tayside Scientific Services, partially offset by additional income expected from Superannuation recharge.	224
Projected underspend mainly relating to Scottish Welfare Fund	(254)

6.8 Construction Services: £1.358m overspend

	£000
Non-chargeable works: roofing remedial works	742
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	1,687
Less: Transfers from earmarked reserves to meet roof remedial works	(742)
Less: Transfers from earmarked Covid reserves to meet cost pressures	(329)

6.9 Capital Financing Costs: (£2.100m) underspend

	£000
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	(2,100)

6.10 Bad Debt Provision: £0.276m overspend

	£000
Reflects projected increase in bad debts in the year	276

7 ONGOING ACTIONS

- 7.1 This report identifies projections based on the first 11 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 28 FEBRUARY 2023

- 8.1 The forecast position as at 28 February 2023 for the HRA is summarised below:

	Over/ (underspend) as at 28 Feb £000	Over/ (underspend) as at 31 Jan £000	Movement (from previous month) £000
Net Expenditure	1,752	1,715	37
Sources of Income	48	(15)	63
Net over/ (underspend)	1,800	1,700	100

- 8.2 The key variances that make up the February position are shown in the table below. These figures reflect movements for the full year to date.

	£000
Additional expenditure on relets to work through the backlog of properties	1,500
Void losses are greater than budgeted due to properties being unlet for long periods than budgeted	400
Additional planned maintenance expenditure	200
Energy costs higher than budgeted due to current energy prices	200
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	(343)
Staff slippage	(400)

- 8.3 Any final underspend will be added to the Renewal & Repair Fund and any final overspend 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

13 APRIL 2023

DUNDEE CITY COUNCIL									
2022/2023 REVENUE OUTTURN MONITORING									
PERIOD 1 APRIL 2022 - 28 FEBRUARY 2023									
	Approved Revenue	Total Budget	Adjusted Revenue	Actual Spend to 28.02.2023	Projected Outturn 2022/23	Projected Variance Over/(under) spend	Actual Spend to 28.02.2023 as a % of Adjusted Budget	Previous Month Projected Variance	Movement since Previous Month
	£000	£000	£000	£000	£000	£000	£000	£000	£000
General Fund Services									
Children & Families	175,500	16,124	191,624	167,747	193,632	2,008	88%	1,343	665
Dundee Health & Social Care Partnership	92,763	6,714	99,477	91,091	99,477	0	92%	0	
City Development	13,544	8,940	22,484	20,721	23,099	615	92%	1,258	(643)
Neighbourhood Services	28,689	1,435	30,124	26,853	26,478	(3,646)	89%	(3,106)	(540)
Chief Executive	13,629	3,582	17,211	12,614	15,803	(1,408)	73%	(1,340)	(68)
Corporate Services	32,027	7,257	39,284	47,317	38,241	(1,043)	120%	307	(1,350)
Dundee Construction Services (DCS)	(1,150)	1,071	(79)	1,165	1,279	1,358		1,360	(2)
	355,002	45,123	400,125	367,508	398,009	(2,116)	92%	(178)	(1,938)
Capital Financing Costs / Interest on Revenue Balances	18,990	1,133	20,123	0	18,023	(2,100)		(1,989)	(111)
Contingencies:									
- General	500	(380)	120		120				
- Budget growth/Cost Pressures	14,515	(10,707)	3,808		0	(3,808)		(3,808)	
Miscellaneous Items	(2,289)		(2,289)	(2,098)	(2,289)		92%		
Bad Debt Provision	0		0		276	276		276	(0)
Discretionary Non Domestic Rates (NDR) Relief	392		392	417	417	25	106%	25	0
Supplementary Superannuation Costs	2,462		2,462	2,233	2,436	(26)	91%	(20)	(6)
Tayside Valuation Joint Board	955	90	1,045	791	1,045		76%		
Total Expenditure	390,527	35,259	425,786	368,851	418,037	(7,750)	87%	(5,694)	(2,056)
Sources of Income									
General Revenue Funding	(295,749)	(10,785)	(306,534)	(203,433)	(307,134)	(600)	66%	(600)	
Contribution from National Non Domestic Rates (NNDR) Pool	(35,496)		(35,496)	(32,538)	(35,496)	0	92%	0	
Council Tax	(58,982)		(58,982)	(13,366)	(59,043)	(61)	23%	(23)	(38)
Use of Capital Grant to fund pay award		(3,466)	(3,466)		0				
Use of Balances -									
Balance on Covid Recovery Fund	(300)		(300)		(300)				
Committed Balances c/f	0	(10,419)	(10,419)		(10,419)				
Earmarked funds	0	(4,832)	(4,832)		(4,832)				
Pending virements *	0	(5,630)	(5,630)		(5,630)				
Transfer to inflation reserve			0		3,800	3,800		3,800	
Change Fund	0	(127)	(127)		(127)				
(Surplus)/Deficit for the year	0	0	0	119,515	(1,145)	(4,611)		(2,517)	(2,094)
(Surplus)/Deficit for Housing Revenue Acct	0	0	0	22,936	1,800	1,800		1,700	100

*Total pending virements of £4.497m. Please see Appendix E for further details.

DUNDEE CITY COUNCIL								
Covid 19 - Projected Costs and Funding 2022/23								
PERIOD 1 APRIL 2022 - 28 FEBRUARY 2023								
	Budget		Adjusted	Actual		Projected	Previous	Movement
	Carry Forwards	Adjustments/	Covid	spend	Projected	Variance	Month	since
	from	Additional	Funding	to date	Costs	Over/(under)	Projected	Previous
	2021/22	funding	2022/23	2022/23	2022/23	spend	Variance	Month
	£000	£000	£000	£000	£000	£000	£000	£000
Children & Families	1,004		1,004	1,068	1,066	62	62	
City Development	651		651	463	1,863	1,212	1,779	(567)
Neighbourhood Services	115		115	345	453	338	323	15
Chief Executive	638	786	1,424	569	2,486	1,062	1,114	(52)
Corporate Services	1,982	(67)	1,915	245	1,613	(302)	(42)	(260)
DCS Construction	0		0	303	329	329	329	0
Capital Financing Costs					1,133	1,133	1,133	
Total	4,390	719	5,109	2,993	8,943	3,834	4,698	(864)

DUNDEE CITY COUNCIL
2022/2023 RING FENCED GRANTS
PERIOD 1 APRIL 2022 - 28 FEBRUARY 2023

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)	13,885	(19,366)	17,984	(19,366)	(1,382)
Pupil Equity Fund (PEF)	(2,937)	5,107	(5,107)	4,576	(8,044)	5,796	(8,044)	(2,248)
Scottish Attainment Challenge (SAC)	(255)	4,933	(4,933)	4,146	(2,646)	4,929	(5,134)	(205)
Criminal Justice Social Work (Incl covid) (CJS)	0	5,566	(5,372)	4,226	(4,216)	5,372	(5,372)	0
Overall Total	(7,893)	30,907	(30,077)	26,833	(34,272)	34,081	(37,916)	(3,835)

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.	High	General risk mitigation factors (ref para 9.3), 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 9.3), 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.	High	General risk mitigation factors (ref para 9.3), 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.	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>Winter Maintenance</u> Winter maintenance costs may be greater than anticipated in severe weather conditions.	Med/ High	General risk mitigation factors (ref para 9.3), in particular, regular monitoring to ensure the services are delivered within the allocated budget.
<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 9.3), 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.

Dundee City Council								
Revenue Monitoring to 31st March 2023 - Budget Adjustments to date								
	<u>Alloc</u>	<u>2021/22</u>				<u>Alloc</u>	<u>T/Fs</u>	
	<u>To/From</u>	<u>Under</u>	<u>Funding</u>	<u>Pending</u>	<u>Alloc from</u>	<u>from</u>	<u>Between</u>	<u>Dept</u>
	<u>Conts</u>	<u>spends</u>	<u>Transfers</u>	<u>virements *</u>	<u>Earmarked</u>	<u>Change</u>	<u>Depts /</u>	<u>Totals</u>
General Fund Services	£000	£000	£000	£000	£000	£000	£000	£000
Children & Families								16,124
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			4,164					
Allocation for PPP unitary charges				700				
From Chief Executive to Children & Families							25	
2022 Summer Programme FC 11-2022			294					
Educational Psychologists FC 11-2022			18					
Whole Family Wellbeing Fund FC 11-2022			894					
Allocation for Teacher Pay LGFC 3-2023			852					
Allocation for Teachers Induction Scheme (TIS) FC 3-2023			1,360					
Dundee Health & Social Care Partnership								6,714
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	
Adult Disability Payment FC 11-2022			125					
City Development								8,940
Change Fund £50k transfer for Property Rationalisation - Phase 3						50		
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				1,212				
Allocation from Earmarked fund re Eden Project					1,420			
Allocation for the 2022/23 Pay award			506					
2022 Local Heat and Energy Efficiency Strategies resourcing FC 11-2022			75					
Green Growth Accelerator Resource Funding FC 11-2022			26					
Dundee to Stansted FC 11-2022			1,246					
Neighbourhood Services								1,435
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				338				
From Neighbourhood Services to Corporate Services re National Trauma Training Funding							(50)	
Allocation for the 2022/23 Pay award			701					
Project Unicorn FC 3-2023			88					
Chief Executive								3,582
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</u> <u>To/From</u> <u>Conts</u> <u>£000</u>	<u>2021/22</u> <u>Under</u> <u>spends</u> <u>b/fwd</u> <u>£000</u>	<u>Funding</u> <u>Transfers</u> <u>£000</u>	<u>Pending</u> <u>virements *</u> <u>£000</u>	<u>Alloc from</u> <u>Earmarked</u> <u>Funds</u> <u>£000</u>	<u>Alloc</u> <u>from</u> <u>Change</u> <u>Fund</u> <u>£000</u>	<u>T/Fs</u> <u>Between</u> <u>Depts /</u> <u>Conts</u> <u>£000</u>	<u>Dept</u> <u>Totals</u> <u>£000</u>
General Fund Services								
From Contingency to Chief Executive re United Nations Educational, Scientific and Cultural Organization (UNESCO)	60							
From Contingencies to Chief Exec re Cost of Living Funding	10							
Additional support to Leisure and Culture Dundee (LACD)				1,114				
LACD share of pay award funding			700					
Chief Executive to Dundee Health & Social Care Partnership re Futures project							(80)	
Allocation for the 2022/23 Pay award			53					
From Chief Executive to Children & Families Access to Free Period Products additional funding							(25)	
			104					
Corporate Services								7,257
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	
From Contingencies re Cost of Living Funding	50							
Allocation for the 2022/23 Pay award			766					
Electoral Integrity New Burdens Funding – Grant Determination 2022/23			4					
Discretionary Housing Payments Benefit Cap FC 11-2022			79					
Discretionary Housing Payments Benefit Cap ADMIN FC 11-2022			20					
Council Tax Reduction (CTR) data extract funding FC 11-2022			9					
Self Isolation Assistance Service FC 11-2022			25					
From Contingencies to CS re Fuel Well Scheme	260							
Allocation from Earmarked fund re Grant support to Dovetail					75			
Additional Scottish Child Payment Bridging Payments LGFC 3-2023 *			1,122					
DCS Construction								1,071
Allocation from Earmarked fund re Covid cost related pressures				329				
Allocation from earmarked fund re Roof Remedial Works				742				
Contingency								(11,087)
From Contingency to Chief Executive re United Nations Educational, Scientific and Cultural Organization (UNESCO)	(60)							
From Contingencies re Cost of Living Funding	(60)							
T/F Barclay Funding to TVJB				(90)				
Allocation of new monies	(10,617)							
From Contingencies to CS re Fuel Well Scheme	(260)							
Tayside Valuation Joint Board								90
T/F Barclay Funding from Contingencies				90				
Capital Financing Costs								1,133
Bad Debt write off				1,133				
Total Adjustments (General Fund)	0	10,419	14,251	5,630	4,832	127	0	35,259
* Allocation / virements from Earmarked funds is pending final outcomes at year end.								