

Budget Savings Recommended for Approval 2024/25 to 2026/27

Appendix A

Directorate:- Finance (Finance plus Revenues, Benefits and Welfare Rights)

Service Area	Description of Saving	2024/25 Ongoing Saving £m	2025/26 Ongoing Saving £m	2026/27 Ongoing Saving £m	2024/25 Staff Impact FTE	2025/26 Staff Impact FTE	2026/27 Staff Impact FTE
Revenues	Reduction in Scottish Welfare Fund Staffing to Match Scottish Government Funding	0.035	0.035	0.000	(1.0)	(1.0)	0.0
Revenues	Additional income including Scottish Water fees	0.100	0.000	0.000	0.0	0.0	0.0
	TOTAL SAVINGS	0.135	0.035	0.000	(1.0)	(1.0)	0.0

For Information - Other Savings to be Delivered by Finance - included within Corporate Items and Other Services

Service Area	Description of Saving	2024/25 Ongoing Saving £m	2025/26 Ongoing Saving £m	2026/27 Ongoing Saving £m	2024/25 Staff Impact FTE	2025/26 Staff Impact FTE	2026/27 Staff Impact FTE
Other Services	Review of Support Service Realignment to Non-General Fund Services	0.100	0.100	0.000	0.0	0.0	0.0
Council Tax	Revision of Council Tax 2nd Homes Policy and Charges (see separate report at Appendix B)	0.382	0.000	0.000	0.0	0.0	0.0
Other Services	Service Concession Accountancy Policy Changes	0.000	0.000	1.000	0.0	0.0	0.0
Various	Review of external Council charges and subsidies	0.030	0.085	0.020	0.0	0.0	0.0
	TOTAL SAVINGS	0.512	0.185	1.020	0.0	0.0	0.0

Total Savings Listed Under Director of Finance in Finance & Change Plan	<u>0.647</u>	<u>0.220</u>	<u>1.020</u>	<u>(1.0)</u>	<u>(1.0)</u>	<u>0.0</u>
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REVENUE BUDGET 2024/25

DIRECTORATE: FINANCE
SUMMARY

Sept '23 Prices

	Final Budget @ Outturn Prices 2023/24 £m	Provisional Base Budget Submission (before Issues & Savings) 2024/25 £m	Budget Issues Ongoing £m	Budget Issues One-Off £m	Budget Savings £m	Review of Charges £m	Revised Base Budget Submission 2024/25 £m
Finance Services	1.397	1.486	0.000	0.000	0.000	0.000	1.486
Revenues & Benefits	1.735	1.949	0.000	0.000	(0.135)	0.000	1.814
Welfare Rights	0.443	0.477	0.000	0.000	0.000	0.000	0.477
TOTAL FINANCE	3.575	3.912	0.000	0.000	(0.135)	0.000	3.777

2023/2028 CAPITAL PLAN
PROGRAMME - FINANCE

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/23 £000	Projected Outturn 2023/24 £000	Provisional Budget 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Estimate 2027/28 £000	Later Years £000
<u>NON ENHANCING EXPENDITURE</u>									
Contribution Towards Tayside Valuation Joint Board Capital Programme <i>Scottish Government General Capital Grant</i>	LC	81	65	8	8	0	0	0	0
Net Cost		-81	-65	-8	-8	0	0	0	0
		0	0	0	0	0	0	0	0
Total Net Expenditure		0	0	0	0	0	0	0	0