

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	92.861	92.706	0.155	The projected saving is mainly due to employee slippage within the Support Team (Virtual School / Music Tuition) and Business Unit due to current vacancies. Please note this assumes that the budget uplifts for COVID recovery per the Budget Recast exercise and grant monies from Scottish Government for additional teachers and other school staff will be fully utilised.
Property Costs	13.917	13.901	0.016	N/R 0.1% budget variance
Transport Costs	3.740	3.723	0.017	N/R 0.4% budget variance
Supplies & Services	13.884	12.976	0.908	The projected savings mainly relate to Pupil Equity Funding (£0.604m) (provided for academic year) and Devolved School Management budget (£0.250m). These underspends will be carried forward into financial year 2022/23. There is also minor savings within the education resources and miscellaneous supplies & services budgets. There is an increased spend on payments in respect of school clothing grants due to increase in numbers entitled and there has also been an increase in the amount of the grant paid. Note that it is assumed at this stage that payments relating to free school meals will be break even.
Third Party Payments	22.741	19.718	3.023	The projected saving is mainly due to an underspend on Early Year Expansion (£3.000m) carried forward grant monies. There is also a saving as a result of lower than budgeted payments to NHS which is partially offset by increased payments to other local authorities for pupil placements.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(18.644)	(18.629)	(0.015)	N/R 0.1% budget variance
Net Expenditure	128.499	124.395	4.104	IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 22/23:- EARLY YEARS EXPANSION GRANT £3.000m, PUPIL EQUITY FUNDING £0.604m and DEVOLVED SCHOOL MANAGEMENT BUDGET £0.250m, THE REAL POSITION FOR THE EDUCATION & LIFELONG LEARNING DIRECTORATE IS AN UNDERSPEND OF £0.250m.
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	128.499	124.395	4.104	

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	16.210	15.597	0.613	Slippage: Planning £0.273m, Vibrant Comms. £0.184m and Environmental Mgmt. £0.152m. Planning have had a number of resignations, recruitment process ongoing but is taking longer, poor number of applications and current freeze on recruitment by HR all adding to delays. Vibrant Communities have had a number of vacancies and recruitment process has resulted in posts being vacant for longer periods. Difficulties recruiting temp seasonal staff in Parks and also did not recruit all temps due to need to have restricted numbers in cabs.
Property Costs	1.747	1.689	0.058	Insignificant as % of total budget.
Transport Costs	4.591	4.921	(0.330)	Primarily - Fleet: deficit projected of £0.195m due to the hiring of additional vehicles for COVID distancing due to current guidelines, this is fully rechargeable to services; fuel saving due to slight decrease in fuel prices and more efficient vehicles £0.090m fully negated by additional direct vehicle costs £0.206m due to a large repair bill received by Waste in July for several RCV's.
Supplies & Services	8.995	9.087	(0.092)	Insignificant as % of total budget
Third Party Payments	23.591	23.591	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.139	1.139	0.000	
Income	(31.540)	(32.103)	0.563	Primarily: Planning applications budget over-achievement £0.239m. Applications have recovered better than previously anticipated mainly as a result of a small number of applications that have attracted large fees. There are further applications that may generate large fees, however these are unlikely to be representative of fee income going forward. Waste income budget over-achievement: sale of recyclate £0.098m, garden waste £0.087m, special collections £0.043m mainly due to pro active action of Rapid Response Team. Parks income budget over-achievement £0.195k, this is offset by an overspend on materials and a year end budget virement will be carried out to align this. All above, partially offset by income budget deficits in various other functions c. £0.08m.
Net Expenditure	24.733	23.921	0.812	
Less Employee Costs Projected Variance		(0.613)	0.613	
Revised Projected Variance Fav / (Adv)	24.733	24.534	0.199	

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	12.044	11.753	0.291	This is due to employee slippage within Children & Families and the Business Unit as a result of vacant posts and salary costs recharged to Criminal Justice Services.
Property Costs	0.487	0.468	0.019	N/R 4% budget variance
Transport Costs	0.438	0.371	0.067	Mainly due to savings on car mileage and volunteer mileage due to reduced visits and agile working. There is a potential for this saving to decrease as COVID restrictions are eased and visits start up again.
Supplies & Services	0.418	0.481	(0.063)	Mainly due to increased costs in respect of inter-agency fees children placed outwith local authority. Currently 3 children placed outwith Angus and 1 placed in Angus from another authority.
Third Party Payments	9.270	9.210	0.060	This is mainly due to increased residential schools charges as a result of additional young people in placements. The projection is based on current placements at current rates. There is also underspend relating to grant funded expenditure (Attainment Challenge Funding) (£0.144million) which will require to be carried forward into next financial year.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.945)	(1.945)	0.000	No significant variances identified at this stage
Net Expenditure	20.712	20.338	0.374	
Less Employee Costs Projected Variance		(0.291)	0.291	
Revised Projected Variance Fav / (Adv)	20.712	20.629	0.083	

Infrastructure	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	6.913	6.370	0.543	Slippage within Roads £0.350m due to vacancies & recruitment issues and slippage within Assets £0.157m due to vacancies, ongoing recruitment, secondment, maternity leave and some posts not filled re potential savings options, slippage in both these areas have an impact on achieving income targets. Slippage in capital projects £0.036m.
Property Costs	0.737	0.737	0.000	
Transport Costs	0.198	0.198	0.000	
Supplies & Services	0.781	0.781	0.000	
Third Party Payments	16.182	16.182	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.113	0.113	0.000	
Income	(6.242)	(5.735)	(0.507)	Anticipated shortfall fee income: Roads £0.350m and Assets £0.157m due to employee shortages (see employee costs) and therefore loss of fee earning posts.
Net Expenditure	18.682	18.646	0.036	
Less Employee Costs Projected Variance		(0.036)	0.036	
Revised Projected Variance Fav / (Adv)	18.682	18.682	0.000	

Strategic Policy, Transformation & Public Sector Reform	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	2.986	2.872	0.114	Slippage within Strategic Policy & Partnership £0.065m relating to secondment, vacancies and acting up arrangements & within Risk, Resilience & Safety £0.049m.
Property Costs	1.182	1.182	0.000	Note: ANGUSalve properties, property budget outturn review is ongoing exercise.
Transport Costs	0.058	0.058	0.000	
Supplies & Services	0.270	0.270	0.000	
Third Party Payments	3.981	3.981	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.392)	(0.392)	0.000	
Net Expenditure	8.085	7.971	0.114	
Less Employee Costs Projected Variance		(0.114)	0.114	
Revised Projected Variance Fav / (Adv)	8.085	8.085	0.000	

Human Resources, 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	7.585	7.298	0.287	This is mainly due to employee slippage within DE & IT and Business Support Unit as a result of vacant posts due to employees leaving and recruitment issues.
Property Costs	0.047	0.043	0.004	Minor savings on rates and cleaning charges for the data centres.
Transport Costs	0.027	0.011	0.016	This is due to expected minor savings on mileage allowances.
Supplies & Services	1.913	1.955	(0.042)	The projected deficit mainly relates to additional O365 costs in respect of AHSCP. A budget issue for 21/22 was rejected however it is highly likely that DE & IT will need to fund these costs. This deficit is likely to be partially offset by a saving on BT line rentals.
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.926)	(1.925)	(0.001)	This projection assumes that the inherited budget issues relating to recharges to the Housing Revenue Account will be addressed by the end of the financial year. Please note that although the Communities Business Support team is included within this statement that the transfer of budget between Communities and Human Resources budget holders has not been formally agreed.
Net Expenditure	7.646	7.382	0.264	
Less Employee Costs Projected Variance			(0.287)	
Revised Projected Variance Fav / (Adv)	7.646	7.669	(0.023)	

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	4.479	4.277	0.202	Deficit projected within Welfare Rights due to Macmillan/NHS unbudgeted posts £0.047m, these posts are charged and generate income, offset by slippage within Welfare Rights £0.005m. Slippage within Revenues & Benefits of £0.155m due to vacancies and ongoing recruitment with some posts held as potential savings options of £0.029m. Finance are projecting slippage of £0.060m due to vacancies & recruitment ongoing.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.027	0.008	0.019	Savings projected on mileage allowances across Finance due to agile/home working.
Supplies & Services	0.329	0.314	0.015	Savings projected within bank charges £0.01m and external valuers fees £0.005m.
Third Party Payments	0.029	0.029	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.284)	(1.331)	0.047	Unbudgeted income through Welfare Rights from Macmillan/NHS posts £0.047m, see employee costs above.
Net Expenditure	3.580	3.297	0.283	
Less Employee Costs Projected Variance		(0.249)	0.249	
Revised Projected Variance Fav / (Adv)	3.580	3.546	0.034	

Legal & Democratic	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.413	2.939	0.474	Democratic Services & Executive Support slippage £0.050m, Elections & Business Support slippage £0.009m, Member Services slippage £0.005m, Registrars slippage £0.016m, DRU on budget, Legal Services (ongoing Service Review, secondment, vacancies and recruitment ongoing); slippage Team 1 £0.148m & slippage Team 2 £0.096m and Procurement: slippage £0.150m (several posts recently becoming vacant).
Property Costs	0.034	0.034	0.000	
Transport Costs	0.044	0.044	0.000	
Supplies & Services	0.303	0.303	0.000	
Third Party Payments	0.094	0.094	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.388)	(0.394)	0.006	Registrars additional £0.026m (one off budget reduction re C19 effect less than anticipated), legal fees additional. £0.005m and less Procurement recharge reduction £0.025m
Net Expenditure	3.500	3.020	0.480	
Less Employee Costs Projected Variance			(0.449)	
Revised Projected Variance Fav / (Adv)	3.500	3.469	0.031	

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	0.091	0.091	0.000	
Property Costs	0.000	0.000	0.000	Note: this budget is direct Legal & Democratic employee costs only relating to Licensing function, based on timesheet information. Per memorandum information below, please note this budget excludes the element of Business Support (Digital Enablement, Information Technology, Human Resources & Business Support Service) employee costs for work undertaken on the Licensing Function.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	0.022	0.022	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.019	0.019	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.252)	(0.252)	0.000	Budget amount looks achievable at this juncture, based on 19/20 income % at same time of year.
Net Expenditure	(0.120)	(0.120)	0.000	
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	(0.120)	(0.120)	0.000	

MEMORANDUM INFORMATION

Per above	(0.120)
Business Support direct staff costs budget 2021/22, re Licensing function (from timesheet information)	0.061
Proportion of Legal & Democratic services central support recharge applicable to Licensing function	0.113
One-off 2021/22 Licencing budget reduction re Covid19 effect	(0.048)
Revised Licensing net budget 2021/22	0.006

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	(0.687)	(0.704)	0.017	Spend on the apprenticeship levy is higher than budget due to increased pay costs, relating in the main to previous years pay awards and the increase in EY staff numbers. Budget adjustments to be processed to rectify this issue. The corporate employee slippage target is currently projecting a surplus of £120k.
Property Costs	1.329	1.358	(0.029)	Savings target on the water budget across the Council taken into Other Services, with compensating savings in the Services budget. This will be allocated at the year end once savings known in the same way as was done in 2020/21.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.903	1.950	(0.047)	Various savings and deficit projected currently within a few areas of supplies & services.
Third Party Payments	7.876	7.876	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.526)	(0.326)	(0.200)	Estimated loss of income within the Interest on Revenue Balances budget, due to the reduced income rates currently being experienced.
Net Expenditure	9.895	10.154	(0.259)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	9.895	10.154	(0.259)	

Facilities Management	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.259	0.178	0.081	Current slippage within employee costs due to some vacant posts, recruitment is either underway or pending.
Property Costs	1.825	1.823	0.002	
Transport Costs	0.095	0.073	0.022	Projected savings in mileage due to agile working and the use of MStems for meetings.
Supplies & Services	0.481	0.423	0.058	Projected savings across a number of supplies & services codes with the main ones being office consumables and the purchase of furniture all due to the reduced use of buildings.
Third Party Payments	0.012	0.015	(0.003)	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.268)	(0.237)	(0.031)	Reduced income from Housing Revenue Account due to the reduced use of FM buildings, these recharges are being reviewed.
Net Expenditure	2.404	2.275	0.129	
Less Employee Costs Projected Variance		(0.081)	0.081	
Revised Projected Variance Fav / (Adv)	2.404	2.356	0.048	

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	22.214	21.229	0.985	Employee slippage - turnover of staff in care mangement and difficulties in recruiting to certain posts (eg occupational therapy).
Property Costs	1.057	1.057	0.000	
Transport Costs	0.924	0.754	0.170	Mileage costs are lower than pre pandemic levels.
Supplies & Services	0.892	0.945	(0.053)	Minor variance.
Third Party Payments	56.374	58.482	(2.108)	Additional cost of provider support payments and increase home care costs above anticipated demogpahic levels.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(30.006)	(29.476)	(0.530)	Loss of income form service users.
Net Expenditure	51.455	52.991	(1.536)	

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	11.185	11.185	0.000	
Supervision & Management	8.598	8.450	0.148	Housing Management costs currently anticipated to be lower mainly as a result of staff slippage and delays with recruitment.
Repairs & Maintenance	9.477	9.480	(0.003)	
Loss of Rents	1.643	1.990	(0.347)	Loss of rents from void properties, voids are taking longer to process while planned and capital works are carried out.
Other Expenditure	0.624	0.623	0.001	
Net Expenditure	31.527	31.728	(0.201)	
Income				
Rents & Service Charges	(30.817)	(31.236)	0.419	Early indications are that Rental income is likely to be higher than initially estimated due to additional properties coming on stream.
Other Income	(0.285)	(0.285)	0.000	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(31.527)	(31.946)	0.419	
Net Expenditure	0.000	(0.218)	0.218	