

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	94.229	93.960	0.269	The projected saving is mainly due to lower than anticipated permanent teacher salary costs within Secondary. There is also minor employee slippage within the Support Team (Virtual School / Music Tuition) and Business Unit as a result of vacant posts. 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
Property Costs	13.917	13.780	0.137	Savings mainly due to Arbroath HS Toilets Upgrade works (£0.150m) which are unlikely to happen in 21/22. The spend is now planned for 22/23 and will be the subject of a 100% carry forward request. This is partially offset by a deficit on ground maintenance charges as a result of budgets not being uplifted to contain 21/22 price increase.
Transport Costs	3.740	3.753	(0.013)	Mainly due to increased leasing and vehicle running costs.
Supplies & Services	13.896	11.756	2.140	The projected underspends mainly relate to Pupil Equity Funding (provided for academic year £1.025m) and Devolved School Management budget (0.415m). These underspends will be carried forward into financial year 2022/23. School meals are also expected to be below budget (£0.249m) due to lower than anticipated uptake within Secondary schools. This is offset by reduced school meals income (see below). There is also a saving relating to the new schools on-line payment system replacement project (£0.120m) which is now planned for 22/23 and will be the subject of a 100% carry forward request. There are further saving within the education resources (£0.124m) and miscellaneous supplies & services budgets. Note that it is assumed at this stage that payments relating to free school meals and hardship payments will be break even.
Third Party Payments	21.361	17.264	4.097	The projected saving is mainly due to an underspend on Early Year Expansion (£4.000m) 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)	(18.249)	(0.395)	This is mainly due to lower than budgeted school meals income (due to lower than expected uptake with Secondary schools) and reduced school lets income. Note that the costs associated with school lets are currently higher due to additional cleaning.
Net Expenditure	128.499	122.264	6.235	IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 22/23:- EARLY YEARS EXPANSION GRANT £4.000m, PUPIL EQUITY FUNDING £1.025m and DEVOLVED SCHOOL MANAGEMENT BUDGET £0.415m, THE REAL POSITION FOR THE EDUCATION & LIFELONG LEARNING DIRECTORATE IS AN UNDERSPEND OF £0.795m. THIS POSITION WILL BE FURTHER REDUCED BY 100% CARRY FORWARD REQUESTS FOR COMMITTED PROJECTS.
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	128.499	122.264	6.235	

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	15.570	14.787	0.783	Slippage: Planning £0.312m, Vibrant Comms. £0.172m, Economic Development £0.090m and Environmental Mgmt. £0.204m. Planning have had a number of resignations, recruitment process ongoing but is taking longer compounded by poor number of applications. Vibrant Communities have had a number of vacancies and recruitment process has resulted in posts being vacant for longer periods. Difficulties recruiting temp seasonal employees in Parks and also did not recruit all temps due to need to have restricted numbers in cabs. Economic Developments slippage relates to secondment vacancies and recruitment issues.
Property Costs	1.757	1.706	0.051	Insignificant as % of total budget (3%).
Transport Costs	4.591	4.790	(0.199)	Primarily - Fleet: deficit projected of £0.135m 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 £0.070m fully negated by additional direct vehicle costs £0.166m due to a large repair bill received by Waste in July for several RCV's.
Supplies & Services	9.140	9.150	(0.010)	NOTE: MEB Waste incineration £334k over due to an increase in people working from home and therefore more household waste., co mingle contract £324k under this is due to a price decrease in the tonnage price at the 6th monthly review, was £84 per tonne
Third Party Payments	23.566	23.510	0.056	Ringfenced Private Landlord Registers £0.069m carry forward requiring further carry over to 2022/23.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.139	1.139	0.000	
Income	(31.196)	(31.663)	0.467	Primarily: Planning applications budget over-achievement £0.285m. 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 £0.115m and garden waste £0.087m. Additional Private Landlord Registers requiring carrt forward to 2022/23 £0.095m. Offset by Burial Ground income deficit
Net Expenditure	24.567	23.419	1.148	
Less Employee Costs Projected Variance			(0.783)	
Revised Projected Variance Fav / (Adv)	24.567	24.202	0.365	

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	12.027	11.459	0.568	This is due to employee slippage within Children & Families and the Business Unit as a result of vacant posts (some new posts were created and are in the process of being appointed) and salary costs recharged to Criminal Justice Services. There is also employee slippage within the underspend that relates to Looked After Children Attainment Challenge Funding (£0.216m).
Property Costs	0.452	0.452	0.000	This mainly relates to expected savings on planned maintenance costs.
Transport Costs	0.438	0.409	0.029	Underspend mainly due to savings on car mileage and volunteer mileage.
Supplies & Services	0.453	0.499	(0.046)	Mainly due to increased costs in respect of inter-agency fees between local authorities.
Third Party Payments	9.287	9.594	(0.307)	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. A further 2 children have been given placements since the last monitoring. There is also underspend relating to grant funded expenditure (Attainment Challenge Funding £0.060m) 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)	(1.953)	0.008	Higher than budgeted respite care income from other local authority.
Net Expenditure	20.712	20.460	0.252	
Less Employee Costs Projected Variance			0.352	
Revised Projected Variance Fav / (Adv)	20.712	20.812	(0.100)	

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	6.318	0.595	Slippage within; Roads £0.375m due to vacancies & recruitment issues, Assets £0.165m 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 £0.055m.
Property Costs	0.737	0.737	0.000	
Transport Costs	0.198	0.198	0.000	
Supplies & Services	0.781	0.738	0.043	Dredging budget 2021/22 £0.138m, spend to date £0.095m, underspend of £0.043m to be requested to be carried over to 2022/23, to augment 2022/23 base dredging budget of £0.046m.
Third Party Payments	15.182	14.982	0.200	A92 traffic volume still lower than pre covid levels relating in savings contract payments (£0.200m).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.113	0.113	0.000	
Income	(5.242)	(4.675)	(0.567)	Anticipated shortfall fee income: Roads £0.375m, Assets £0.165m and capital projects £0.027 due to employee shortages (see employee costs) and therefore loss of fee earning posts.
Net Expenditure	18.682	18.411	0.271	
Less Employee Costs Projected Variance			(0.028)	
Revised Projected Variance Fav / (Adv)	18.682	18.439	0.243	

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	3.080	2.966	0.114	Slippage within Strategic Policy & Partnership £0.063m, Risk, Resilience & Safety £0.025m and Change/Strategic Commissioning £0.026m all relating to secondment, vacancies and acting up
Property Costs	1.182	1.182	0.000	Note: ANGUSlive 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	8.179	8.065	0.114	
Less Employee Costs Projected Variance			(0.114)	
Revised Projected Variance Fav / (Adv)	8.179	8.179	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	7.565	7.235	0.330	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. A number of the vacant posts are in the process of being filled.
Property Costs	0.047	0.046	0.001	Minor saving on cleaning costs for data centres.
Transport Costs	0.026	0.011	0.015	This is due to expected minor savings on mileage allowances.
Supplies & Services	1.933	1.911	0.022	A saving is currently being projected due to anticipated savings on IT software maintenance (Resourcelink development and procurement of Payroll/HR system), BT line rentals and document scanning costs. These are partially offset by a projected overspend on additional O365 costs in respect of AHSCP. This relates to a budget issue for 21/22 which was rejected however it is now highly likely that DE & IT will need to contain these costs.
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)	(1.924)	(0.002)	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	7.645	7.279	0.366	
Less Employee Costs Projected Variance		(0.330)	0.330	
Revised Projected Variance Fav / (Adv)	7.645	7.609	0.036	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Finance				
Employee Costs	4.479	4.229	0.250	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 £0.017m. Slippage within Revenues & Benefits of £0.171m due to vacancies and ongoing recruitment with some posts held as potential savings options of £0.029m. Finance are projecting slippage of £0.080m 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	0.310	0.019	Primarily :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	3.245	0.335	
Less Employee Costs Projected Variance			0.297	
Revised Projected Variance Fav / (Adv)	3.580	3.542	0.038	

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	2.974	0.439	Primarily: Democratic Services & Executive Support slippage (£0.040m), for 2022/23 budget being utilised for savings and part cost of new post, Legal Services had two ongoing vacancies due to ongoing service review but in last few months increased to seven due to employee departures (recruitment ongoing but has left significant operational challenges); slippage Team 1 (£0.116m) & slippage Team 2 (£0.117m) and Procurement: slippage (£0.145m) (several posts recently becoming vacant).
Property Costs	0.034	0.031	0.003	Insignificant £ amount of variance.
Transport Costs	0.043	0.021	0.022	Members travel allowances reduction.
Supplies & Services	0.304	0.275	0.029	Aggregate Digital Reproduction Unit savings various headings.
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)	(0.398)	0.010	Registrars additional £0.054m (one off budget reduction of £0.064 due to Covid-19 effect has been less than anticipated due to marriage and civil ceremonies recommencing), legal fees additional. £0.006m and less; Procurement recharge reduction £0.025m, DRU anticipated income reduction compared to budget
Net Expenditure	3.500	2.997	0.503	
Less Employee Costs Projected Variance		(0.414)	0.414	
Revised Projected Variance Fav / (Adv)	3.500	3.411	0.089	

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	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.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.000	0.000	0.000	
Supplies & Services	0.022	0.021	0.001	Insignificant £ amount of variance
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 currently looks achievable, based on 3 years average (2020/21, 2019/20, 2018/19) income % at same time of
Net Expenditure	(0.120)	(0.121)	0.001	
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	(0.120)	(0.121)	0.001	

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 Licensing 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	(0.653)	(0.975)	0.322	Spend on the apprenticeship levy is higher than budget (£0.119m) 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 £415k.
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	
Supplies & Services	1.903	2.001	(0.098)	Deficit currently projected within a few areas of supplies & services.
Third Party Payments	7.876	7.877	(0.001)	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.526)	(0.362)	(0.164)	Estimated loss of income within the Interest on Revenue Balances budget, due to the reduced income rates currently being experienced.
Net Expenditure	9.929	9.899	0.030	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	9.929	9.899	0.030	

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	0.169	0.090	Current slippage within employee costs due to some vacant posts, recruitment is either underway or pending.
Property Costs	1.825	1.537	0.288	Projected savings relate to electricity, gas, metred water and waste and cleaning as a result of buildings being closed due to COVID-19 as well as savings within rates.
Transport Costs	0.095	0.077	0.018	Projected savings in mileage due to agile working and the use of MStteams for meetings.
Supplies & Services	0.481	0.396	0.085	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	0.016	(0.004)	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.268)	(0.253)	(0.015)	Reduced income from Housing Revenue Account due to the reduced use of FM buildings, these recharges are being reviewed.
Net Expenditure	2.404	1.942	0.462	
Less Employee Costs Projected Variance			(0.090)	
Revised Projected Variance Fav / (Adv)	2.404	2.032	0.372	

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	22.396	21.204	1.192	Employee slippage - turnover of staff in care mangement and difficulties in recruiting to certain posts (eg occupational therapy).
Property Costs	1.057	1.086	(0.029)	
Transport Costs	0.924	0.734	0.190	Mileage costs are lower than pre pandemic levels.
Supplies & Services	0.892	0.945	(0.053)	Minor variance.
Third Party Payments	56.648	60.598	(3.950)	Additional cost of provider support payments and increase home care costs above anticipated demogrpahic levels.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(30.473)	(29.919)	(0.554)	Loss of income form service users.
Net Expenditure	51.444	54.648	(3.204)	

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	11.051	0.134	Interest charges anticipated to be lower than budgeted due to current estimated borrowing requirements being lower than estimated at budget setting.
Supervision & Management	8.598	8.455	0.143	Housing Management costs currently anticipated to be lower mainly as a result of employee slippage and delays with recruitment.
Repairs & Maintenance	9.477	8.648	0.829	As the unplanned repair contracts were competitively priced in what is currently an uncertain global environment, contingency funds were put in place to cover the potential risks of Covid impacting on the sector. Fortunately, these have not needed to be used. Some contractors are also experiencing supply and staff retention challenges and this is resulting in lower than anticipated repairs expenditure in some areas. However, any slippage is retained within the HRA and will be used to increase Capital from current revenue (CFCR) and thereby reduce borrowing for
Loss of Rents	1.643	2.152	(0.509)	Loss of rents from void properties, voids are taking longer to process while planned and capital works are carried out, and as a result of global supply issues and staff retention challenges for contractors.
Other Expenditure	0.624	0.623	0.001	
Net Expenditure	31.527	30.929	0.598	
Income				
Rents & Service Charges	(30.817)	(31.327)	0.510	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)	(0.283)	(0.002)	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(31.527)	(32.035)	0.508	
Net Expenditure	0.000	(1.106)	1.106	