

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	93.698	0.531	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. The outturn also assumes an underspend on Education Recovery monies allocated to school clusters. Please note this assumes that the grant monies to be received from Scottish Government for additional teachers and other school staff will be fully utilised.
Property Costs	13.857	13.783	0.074	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 (£0.057m) as a result of budgets not being uplifted to contain 21/22 price increase.
Transport Costs	3.740	3.801	(0.061)	This is due to a deficit on school transport and increased leasing and vehicle running costs within Transport Trading account.
Supplies & Services	13.960	11.101	2.859	The projected underspend mainly relates to Pupil Equity Funding (provided for academic year £1.030m) and Devolved School Management budget (0.890m). These underspends will be carried forward into financial year 2022/23. School meals are also expected to below budget due to lower than anticipated uptake within Secondary schools. This is offset by reduced school meals income (see below). There is also an underspend 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 savings within the education resources (£0.064m) and miscellaneous supplies & services budgets. These are partially offset by a deficit relating to increased payments in respect of a minor school clothing grants due to an increase in demand as a result of the pandemic. 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	17.140	4.221	The projected underspend is mainly due to an underspend on Early Year Expansion (£4.000m) carried forward grant monies. There is also an underspend on new school counsellors funding (£0.350m) due to difficulties in recruiting staff, however this will be subject to a 100% carried forward request at year end. These underspends are partially offset by higher than budgeted unitary charge payments and increased payments to other local authorities for pupil placements such as Kingspark.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(18.644)	(18.109)	(0.535)	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. There is also increased Mental Health & Wellbeing grant monies however this needs to be carried forward into next financial year.
Net Expenditure	128.503	121.414	7.089	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 £1.030m, DEVOLVED SCHOOL MANAGEMENT BUDGET £0.890m, EDUCATION RECOVERY CLUSTERS ALLOCATION £0.200, AND MENTAL HEALTH & WELLBEING GRANT MONIES £0.110m, THE REAL POSITION FOR THE EDUCATION & LIFELONG LEARNING DIRECTORATE IS AN UNDERSPEND OF £0.859m. 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)	128.503	121.414	7.089	

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	14.897	0.673	Employee slippage: Planning & Sust Growth £0.355m, Other Housing £0.005, Vibrant Comms. £0.167m and Environmental Mgmt. £0.146m. Planning have had a number of resignations, recruitment process ongoing but is taking longer compounded by low 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 vehicles. Economic Development's slippage relates to secondment, vacancies and recruitment issues.
Property Costs	1.737	1.753	(0.016)	Insignificant as % of total budget (3%).
Transport Costs	4.586	4.942	(0.356)	Primarily - Fleet & Parks: deficit £0.225m & £0.110m respectively, being additional: hire of vehicles for COVID distancing and maintenance costs. Waste: fuel saving £0.044m, fully negated by direct vehicle costs deficit £0.108m. Savings various services mileage £0.043m
Supplies & Services	9.130	9.303	(0.173)	Waste: various budget savings (£0.040) plus MEB Waste incineration £0.274m over due to an increase in people working from home and therefore more household waste., co mingle (£0.324m) under this is due to a price decrease per tonnage at the 6th monthly review, was £84 per tonne now £6. Parks additional contract purchases £0.275 fully rechargeable.
Third Party Payments	23.546	23.536	0.010	Ringfenced Private Landlord Registers £0.069m carry forward requiring further carry over to 2022/23. Private Sector Housing Grant underspend requiring carry forward £0.100m. Various savings within Ec. Dev/Vibrant Comms and Waste £0.090m. Offset by deficit in Parks re rechargeable contract works £0.253m
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.139	1.139	0.000	
Income	(31.141)	(32.336)	1.195	Primarily: Planning applications budget over-achievement £0.409m. Plus Waste income budget over-achievement: sale of recyclate £0.133m, garden waste £0.087m. Additional, Private Landlord Registers income requiring carry forward to 2022/23 £0.025m. Net additional Parks contracts/Burials Grds income £0.603m.
Net Expenditure	24.567	23.234	1.333	
Less Employee Costs Projected Variance			(0.673)	
Revised Projected Variance Fav / (Adv)	24.567	23.907	0.660	

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	12.159	11.567	0.592	Employee slippage as a result of vacant posts and salary costs recharged to Criminal Justice Services. The vacant posts are in the process of being filled. There is also employee slippage relating to Looked After Children Attainment Challenge funding which will require to be carried forward into next financial year (£0.216m).
Property Costs	0.421	0.421	0.000	No significant variances identified at this stage.
Transport Costs	0.401	0.354	0.047	Mainly due to savings on car mileage and volunteer mileage. This is partially offset by additional non-employee transport costs incurred by the Fostering team.
Supplies & Services	0.455	0.438	0.017	Minor savings on service specific materials and subsistence
Third Party Payments	9.367	9.597	(0.230)	This is mainly due to increased external residential schools costs as a result of additional young people requiring placements. The projection is based on current placements at current rates. This is partly offset by an underspend relating to grant funded expenditure (Looked After Children Attainment Challenge Funding) which will require to be carried forward into next financial year (£0.060m).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.086)	(2.094)	0.008	Higher than budgeted respite care income from other local authority.
Net Expenditure	20.717	20.283	0.434	
Less Employee Costs Projected Variance			0.376	
Revised Projected Variance Fav / (Adv)	20.717	20.659	0.058	

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	6.268	0.645	Slippage within; Roads £0.350m due to vacancies & recruitment issues, Assets: Mtce./HRA/Energy/Capital Projects teams £0.295m due to vacancies, ongoing recruitment, secondment, maternity leave and some posts not filled re potential savings options. Slippage in Roads & Assets: Mtce/HRA areas having a significant impact on achieving income targets.
Property Costs	0.737	0.737	0.000	
Transport Costs	0.198	0.194	0.004	Insignificant % as budget amount
Supplies & Services	0.790	0.747	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	15.173	15.238	(0.065)	A92 traffic volume still lower than pre covid levels resulting in anticipated savings on contract payments (£0.200m). Offset by projected increase in salt and vehicle maintenance costs re winter maintenance (£0.265m)
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.113	0.113	0.000	
Income	(5.242)	(4.680)	(0.562)	Anticipated shortfall fee income: Roads £0.350m, Assets: Mtce./HRA/Capital Projects teams £0.213m due to employee shortages (see employee costs) and therefore loss of fee earning posts.
Net Expenditure	18.682	18.617	0.065	
Less Employee Costs Projected Variance			0.082	
Revised Projected Variance Fav / (Adv)	18.682	18.699	(0.017)	

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	2.888	0.192	Slippage within Directorate £0.032, Strategic Policy & Partnership £0.069m, Risk, Resilience & Safety £0.065m (including C19 budget uplift training £0.025) and Change/Strategic Commissioning £0.026m all relating to secondment, vacancies and acting up arrangements.
Property Costs	1.182	1.182	0.000	Note: ANGUSlive properties projected on budget but are continually being monitored and reviewed with Property Asset colleagues.
Transport Costs	0.058	0.058	0.000	
Supplies & Services	0.270	0.246	0.024	Big Strategy funding will require to be carried forward to 22/23.
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	7.963	0.216	
Less Employee Costs Projected Variance		(0.192)	0.192	
Revised Projected Variance Fav / (Adv)	8.179	8.155	0.024	

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	7.527	7.130	0.397	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	0.017	0.012	0.005	Saving expected on mileage allowances, mainly due to home working.
Supplies & Services	1.980	1.893	0.087	Mainly due to savings within the IT software licences/maintenance budget (Resourcelink development and procurement of Payroll/HR system)
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
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	7.157	0.488	
Less Employee Costs Projected Variance		(0.397)	0.397	
Revised Projected Variance Fav / (Adv)	7.645	7.554	0.091	

	(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	4.519	4.153	0.366	Slippage within Welfare Rights £0.031m & Revenues & Benefits of £0.187m due to vacancies and ongoing recruitment with some posts held as potential savings options of £0.029m. Finance are projecting slippage of £0.119m due to vacancies & recruitment ongoing.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.027	0.007	0.020	Savings projected on mileage allowances across Finance due to agile/home working.
Supplies & Services	0.329	0.338	(0.009)	Primarily, deficit projected within bank charges and IT software purchases, partially offset savings in valuers fees.
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	(1.324)	(1.452)	0.128	Revs & Bens: Additional income from HRA recharge for rent arrears team costs £0.052m, DWP £0.047m and Housing Benefit Subsidy £0.011m. Welfare Rights additional income c. £0.017m
Net Expenditure	3.580	3.075	0.505	
Less Employee Costs Projected Variance				
		(0.366)	0.366	
Revised Projected Variance Fav / (Adv)	3.580	3.441	0.139	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Legal & Democratic				
Employee Costs	3.413	2.959	0.454	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 £0.119m and Procurement: slippage £0.151m (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	0.157	0.147	This reduction in budgeted expenditure comprises a number of elements as follows: - Aggregate DRU savings £0.029m across various headings; Misc Supplies & Services underspend in Legal of £0.073m (£0.036m carried forward from 2020/21 and pending request to carry forward £0.037m from 2021/22 into 2022/23 to use for potential Legal trainee post); and underspend of c.£0.045m on COVID-19 budget uplift consultancy work (for external legal support on children's permanence cases) due to internal resource issues in Children's Services in progressing cases to be ready to get legal support/case load lead times - pending request to carry forward from 2021/22 into 2022/23, it is expected that this funding will be required in 2022/23 when outstanding cases will be progressed.
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 £0.064m 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 (£0.025m)
Net Expenditure	3.500	2.864	0.636	
Less Employee Costs Projected Variance			0.429	
Revised Projected Variance Fav / (Adv)	3.500	3.293	0.207	

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)	(0.283)	0.031	Potential saving based on current actual position plus past three years average income Dec - March.
Net Expenditure	(0.120)	(0.152)	0.032	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	(0.120)	(0.152)	0.032	

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)	(1.172)	0.519	Spend on the apprenticeship levy is higher than budget (£0.114m) 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. A 100% carry forward request for £0.026m for election expenses is no longer required. The corporate employee slippage target is currently projecting a surplus of £607k.
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	1.899	1.449	0.450	Projected saving on budget uplifted for the Local Government Elections of which £200k will be subject of a 100% carry forward as required in 2022/23.
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	9.925	9.185	0.740	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	9.925	9.185	0.740	

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	0.174	0.085	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	0.076	0.019	Projected savings in mileage due to agile working and the use of MStems for meetings.
Supplies & Services	0.481	0.371	0.110	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	0.013	(0.001)	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.268)	(0.252)	(0.016)	Reduced income from Housing Revenue Account due to the reduced use of FM buildings, these recharges are being reviewed.
Net Expenditure	2.404	1.919	0.485	
Less Employee Costs Projected Variance		(0.085)	0.085	
Revised Projected Variance Fav / (Adv)	2.404	2.004	0.400	

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	22.457	21.182	1.275	Employee slippage - turnover of staff in care mangement and difficulties in recruiting to certain posts (eg occupational therapy).
Property Costs	1.138	1.178	(0.040)	
Transport Costs	0.871	0.714	0.157	Mileage costs are lower than pre pandemic levels.
Supplies & Services	0.900	1.020	(0.120)	Minor variance.
Third Party Payments	56.396	60.818	(4.422)	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	(30.971)	(30.773)	(0.198)	Loss of income from service users.
Net Expenditure	50.791	54.139	(3.348)	

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	8.184	0.414	Housing Management costs currently anticipated to be lower mainly as a result of employee slippage and delays with recruitment.
Repairs & Maintenance	9.477	8.749	0.728	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 Capital works.
Loss of Rents	1.643	2.159	(0.516)	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	0.618	0.006	
Net Expenditure	31.527	30.761	0.766	
Income				
Rents & Service Charges	(30.849)	(31.358)	0.509	Early indications are that Rental income is likely to be higher than initially estimated due to additional properties coming on stream.
Other Income	(0.253)	(0.249)	(0.004)	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(31.527)	(32.032)	0.505	
Net Expenditure	0.000	(1.271)	1.271	