

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	93.529	0.700	The projected saving is mainly due to lower than anticipated permanent teacher salary costs within Secondary. There is also minor staff 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 or carried forward into financial year 22/23.
Property Costs	13.857	13.637	0.220	Underspend mainly due to Arbroath HS Toilets Upgrade works 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. There is also an expected underspend on the additional cleans within schools being carried out by Tayside Contracts. These savings are partially offset by overspends on ground maintenance and cleaning charges as a result of budgets not being uplifted to contain 21/22 price increase as yet.
Transport Costs	3.740	3.851	(0.111)	This is due to an overspend on school transport and increased leasing and vehicle running costs within Transport Trading account.
Supplies & Services	13.960	10.801	3.159	The projected underspends mainly relate to Pupil Equity Funding (provided for academic year £1.057m) and Devolved School Management budget (1.119m). 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. 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 underspends within the education resources and miscellaneous supplies & services budgets. These are partially offset by an minor overspend relating to increased payments in respect of a 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 and fully funded by COVID grant monies.
Third Party Payments	21.361	16.723	4.638	The projected saving is mainly due to an underspend on Early Year Expansion carried forward grant monies. Included within this underspend is grant monies relating to Early Years Pilot Deferral Scheme and Scottish Milk and Healthy Snacks Scheme. There is also an underspend on new school counsellors funding however this will require to be carried forward into next financial year. These underspends are partially offset 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)	(18.568)	(0.076)	This is mainly due to reduced school lets income. Note costs associated with school lets are currently higher due to additional cleaning requirements. The budgeted school meals income is also significantly below budget due to P4/P5 receiving free school meals and lower than expected uptake with Secondary schools however this predominantly offset by applicable grant monies from Scottish Government. There is increased Mental Health & Wellbeing grant monies however this needs to be carried forward into next financial year.
Net Expenditure	128.503	119.973	8.530	PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 22/23:- EARLY YEARS EXPANSION GRANT £4.500m, PUPIL EQUITY FUNDING £1.057m, DEVOLVED SCHOOL MANAGEMENT BUDGET £1.119m, EDUCATION RECOVERY CLUSTERS ALLOCATION £0.300 and 100% CARRY FORWARD REQUESTS FOR COMMITTED PROJECTS £0.568m. THEREFORE THE REAL UNDERSPEND POSITION FOR THE EDUCATION & LIFELONG LEARNING DIRECTORATE IS AN UNDERSPEND OF £0.986m.
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	128.503	119.973	8.530	

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	14.889	0.681	Employee slippage: Planning & Sust Growth £0.406m, Other Housing £0.005, Vibrant Comms. £0.133m and Environmental Mgmt. £0.137m. Planning (P & SG) 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 (P & SG) slippage relates to recruitment vacancies and recruitment issues
Property Costs	1.749	1.855	(0.106)	Overspend predominantly due to planned maintenance expenditure greater than budget
Transport Costs	4.585	4.886	(0.301)	Primarily - Fleet & Parks: deficit £0.217m & £0.095m respectively, being additional: hire of vehicles for COVID distancing and maintenance costs. Waste: fuel saving £0.120m, fully negated by direct vehicle costs deficit £0.148m. Savings various services mileage £0.038m
Supplies & Services	9.644	9.498	0.146	Waste: various budgets £0.038 savings plus MEB Waste incineration £0.277m over due to an increase in people working from home and therefor more household waste., co mingle £0.335m under this is due to a price decrease in the tonnage price at the 6th monthly review, was £84 per tonne now £6. Economic Development savings on Covid 19 uplift re Sectors £0.046m, requiring carry forward to 22/23
Third Party Payments	23.571	23.326	0.245	Ringfenced Private Landlord Registers £0.069m carry forward requiring further carry over to 2022/23. Private Sector Housing Grant underspend requiring carry forward £0.109m. Various savings within Economic Development and Waste £0.064m.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.139	1.139	0.000	
Income	(31.590)	(32.404)	0.814	Primarily: Planning applications budget over-achievement £0.303m. Plus net Waste income budget over-achievement: e.g. sale of recycle & garden waste £0.172m. Additional, Private Landlord Registers income requiring carry forward to 2022/23 £0.025m. Net additional Parks contracts/Burials Grds income £0.320m
Net Expenditure	24.668	23.189	1.479	
Less Employee Costs Projected Variance		(0.681)	0.681	
Revised Projected Variance Fav / (Adv)	24.668	23.870	0.798	

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	11.698	0.461	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.
Property Costs	0.423	0.438	(0.015)	This is mainly to minor overspends on rates and property improvement costs.
Transport Costs	0.401	0.358	0.043	Underspend mainly due to savings on car mileage and volunteer mileage. This is partially offset by additional non-staff transport costs incurred by the Fostering team.
Supplies & Services	0.455	0.427	0.028	Mainly due to increased costs in respect of inter-agency fees between local authorities.
Third Party Payments	9.365	9.172	0.193	The underspend mainly relates to grant funded expenditure (Looked After Children Attainment Challenge Funding) which will require to be carried forward into next financial year. This is partially offset by increased residential schools charges as a result of additional young people being given placements. The projection is based on current placements at current rates.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.086)	(2.520)	0.434	This mainly relates to Mental Health and Wellbeing grant monies and Corra funding. It is intended that circa £300k will be carried forward into financial year 22/23 as pre-paid grant monies. There was also higher than budgeted respite care income from other local authority.
Net Expenditure	20.717	19.573	1.144	
Less Employee Costs Projected Variance			0.461	
Revised Projected Variance Fav / (Adv)	20.717	20.034	0.683	CHILDREN, FAMILIES & JUSTICE ARE INTENDING TO CARRY FORWARD THE FOLLOWING PRE-PAID GRANT MONIES INTO FINANCIAL YEAR 22/23 :- LOOKED AFTER CHILDREN (£316k), MENTAL HEALTH & WELL-BEING (£200k) and CORRA Funding (£100k). PLEASE NOTE THAT THESE GRANT MONIES ARE CURRENTLY INCLUDED IN THE OVERALL UNDERSPEND POSITION

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	6.963	6.299	0.664	Slippage within; Roads £0.300m due to vacancies & recruitment issues, Assets: Mtce./HRA/Energy/Capital Projects teams £0.364m 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 non achieving income targets.
Property Costs	0.737	0.737	0.000	
Transport Costs	0.195	0.182	0.013	Insignificant % as budget amount
Supplies & Services	0.806	0.749	0.057	Primarily: 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	15.143	15.208	(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	(5.292)	(4.359)	(0.933)	Anticipated shortfall: Decriminalised Parking Enforcement £0.065m plus fee income: Roads £0.275m, Assets: Mtce./HRA/Capital Projects teams £0.593m due to employee shortages (see employee costs) and therefore loss of fee earning posts. Re. Assets: Mtce/HRA/Capital Projects estimated fee figures have taken into account slippage in the staffing levels for 2021/22 however based on the slippage and the workload available the level of fee income is not sustainable in the future and will require a detailed review.
Net Expenditure	18.665	18.929	(0.264)	
Less Employee Costs Projected Variance			0.054	
Revised Projected Variance Fav / (Adv)	18.665	18.983	(0.318)	

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	3.113	2.890	0.223	Slippage within Directorate £0.032, Strategic Policy & Partnership £0.104m, Risk, Resilience & Safety £0.065m (including C19 budget uplift training £0.025) and Change/Strategic Commissioning £0.022m all relating to secondment, vacancies and acting up arrangements.
Property Costs	1.202	1.202	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	Bia Data 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 Charaes & Financing	0.000	0.000	0.000	
Income	(0.392)	(0.392)	0.000	
Net Expenditure	8.232	7.985	0.247	
Less Employee Costs Projected Variance		(0.223)	0.223	
Revised Projected Variance Fav / (Adv)	8.232	8.208	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	7.532	7.078	0.454	This is mainly due to staff slippage within DE & IT and Business Support Unit as a result of vacant posts due to staff leaving and recruitment issues. A number of the vacant posts are in the process of being filled
Property Costs	0.047	0.049	(0.002)	Higher than budgeted rates charges relating to Data Centres
Transport Costs	0.017	0.012	0.005	Underspend expected on mileage allowances
Supplies & Services	1.975	1.868	0.107	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	(1.909)	(1.907)	(0.002)	The inherited budget issues with regards the Housing Revenue Accounts recharge income is in the process of being addressed
Net Expenditure	7.662	7.100	0.562	
Less Employee Costs Projected Variance		(0.454)	0.454	
Revised Projected Variance Fav / (Adv)	7.662	7.554	0.108	

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	4.539	4.142	0.397	Slippage within Welfare Rights £0.017m & Revenues & Benefits of £0.194m due to vacancies and ongoing recruitment, in addition some posts being held as potential savings options of £0.029m. Finance are projecting slippage of £0.157m due to vacancies & ongoing recruitment.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.027	0.004	0.023	Savings projected on mileage allowances across all Finance Directorate due to agile/home working.
Supplies & Services	0.329	0.333	(0.004)	Primarily, deficit projected within bank charges and IT hardware purchases, partially offset by 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	3.600	3.056	0.544	
Less Employee Costs Projected Variance			0.397	
Revised Projected Variance Fav / (Adv)	3.600	3.453	0.147	

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	3.406	2.935	0.471	Primarily: Democratic Services & Executive Support slippage £0.034m (for 2022/23 budget being utilised for savings and part cost of potential new post). Member Services £0.014m & Registrars £0.026m slippage respectively. Legal Services has five current vacancies due to ongoing Service Review and staff departures, resulting in significant operational challenges. Recruitment is currently ongoing; slippage Team 1 £0.124m (less £0.016m slippage allocated to Licensing) & slippage Team 2 £0.127m and Procurement: slippage £0.166m (several posts recently becoming vacant).
Property Costs	0.034	0.031	0.003	Insignificant £ amount of variance.
Transport Costs	0.043	0.016	0.027	Members travel allowances reduction.
Supplies & Services	0.311	0.174	0.137	This reduction in budgeted expenditure comprises a number of elements as follows: - Aggregate DRU savings £0.019m across various headings; Misc Supplies & Services underspend in Legal of £0.073m (£0.036m carried forward from 2020/21 and £0.037m base budget 2021/22) pending request to carry forward £0.073m 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 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	0.080	0.014	Saving Tayside Procurement Consortium payment
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.388)	(0.399)	0.011	Registrars additional £0.046m (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. £0.015m and less; Procurement recharge reduction (£0.025m), DRU anticipated income reduction compared to budget (£0.025m)
Net Expenditure	3.500	2.837	0.663	
Less Employee Costs Projected Variance		(0.446)	0.446	
Revised Projected Variance Fav / (Adv)	3.500	3.283	0.217	

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	0.075	0.016	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)	(0.294)	0.042	Potential saving based on current actual position plus past three years average income Feb - March.
Net Expenditure	(0.120)	(0.179)	0.059	
Less Employee Costs Projected Variance			0.016	
Revised Projected Variance Fav / (Adv)	(0.120)	(0.163)	0.043	

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	(0.714)	(1.491)	0.777	Spend on the apprenticeship levy is higher than budget (£0.076m) due to increased pay costs, relating in the main to previous years pay awards and COVID temporary employee 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 £827k.
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	1.938	1.488	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 and provision for additional burdens.
Third Party Payments	7.876	7.883	(0.007)	N/A
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.499)	(0.299)	(0.200)	Estimated loss of income within the Interest on Revenue Balances budget, due to the reduced income rates currently being experienced and additional income
Net Expenditure	9.930	8.939	0.991	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	9.930	8.939	0.991	

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	0.172	0.087	Current slippage within employee costs due to some vacant posts, recruitment is either underway or pending.
Property Costs	1.821	1.532	0.289	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	0.132	(0.037)	Deficit of 56k offset against Transport Scotland funding. Projected savings in mileage due to agile working and the use of MStems for meetings.
Supplies & Services	0.485	0.381	0.104	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)	(0.384)	0.116	Income from Transport Scotland 132k which was not in previous outturn partly offset with transports costs. Reduced income from Housing Revenue Account due to the reduced use of FM buildings, these recharges are being reviewed.
Net Expenditure	2.404	1.846	0.558	
Less Employee Costs Projected Variance			0.087	
Revised Projected Variance Fav / (Adv)	2.404	1.933	0.471	

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	22.373	21.001	1.372	Employee slippage - turnover of staff in care mangement and difficulties in recruiting to certain posts (eg occupational therapy).
Property Costs	1.138	1.169	(0.031)	
Transport Costs	0.871	0.726	0.145	Mileage costs are lower than pre pandemic levels.
Supplies & Services	0.900	0.954	(0.054)	Minor variance.
Third Party Payments	56.481	58.004	(1.523)	Additional cost of provider support payments.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(30.992)	(30.833)	(0.159)	Loss of income from service users.
Net Expenditure	50.771	51.021	(0.250)	

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	8.082	0.516	Housing Management costs currently anticipated to be lower mainly as a result of employee slippage and funds being held to allow for the results of a review into the way services are provided for customers.
Repairs & Maintenance	9.477	8.610	0.867	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	2.186	(0.543)	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	0.584	0.040	
Net Expenditure	31.527	30.513	1.014	
Income				
Rents & Service Charges	(30.849)	(31.367)	0.518	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)	(0.247)	(0.006)	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(31.527)	(32.039)	0.512	
Net Expenditure	0.000	(1.526)	1.526	