

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Education & Lifelong Learning				
Employee Costs	97.428	96.150	1.278	Delay in employing staff relating to the 2nd tranche of additional funding (£1.198m). Slippage in vacancies in instrumental Music Service; Business Unit (£0.139m). Offset by additional Covid hours carried out in Primary schools. (£0.059m)
Property Costs	12.652	14.179	(1.527)	Projected increased energy costs over budget (£1.314m) due to national energy price issue and budget deficits projected on non-domestic rates (£0.085m); contract cleaning in Secondary (£0.046m); outdoor and accessible access (£0.044m) and additional covid cleaning in schools April - July higher than 21/22 carry forward (£0.038m)
Transport Costs	3.758	3.712	0.046	Primarily the result of minor underspend projected on school transport costs.
Supplies & Services	14.092	12.059	2.033	£1.510m of the projection relates to Pupil Equity Funding (PEF) (£0.605m) as this funding is provided on an academic year basis and Devolved School Management (DSM) (£0.905m). The DSM element includes £0.150k delayed spend on the project to refurbish Arbroath High School toilets. The PEF and DSM underspends will be carried forward into financial year 2023/24. £0.518m of underspend relates to school meals resulting from lower than anticipated take up of school meals - this element though is largely offset by an associated reduction in income.
Third Party Payments	21.763	17.689	4.074	This includes Early Years funding to be carried forward (£3.893m). Also includes benefit received from PPP insurance benchmarking exercise £0.107m and £.093m PPP performance deductions . Offset by an additional placement in Kingspark (£0.019m)
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(18.356)	(17.342)	(1.014)	Lower than anticipated school meals income mainly due to roll out of Free School Meals initiative however the loss of income is offset by applicable grant monies from Scottish Government (to be received as redetermination). School meals uptake within Secondary schools is also lower than anticipated. The reduced income is offset against the cost underspend narrated above.
Net Expenditure	131.337	126.447	4.890	PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 23/24:- PUPIL EQUITY FUNDING £0.605m, DEVOLVED SCHOOL MANAGEMENT BUDGET £0.905m. EARLY YEARS CARRY FORWARD £3.893m. THEREFORE THE NET UNDERSPEND POSITION FOR THE EDUCATION & LIFELONG LEARNING DIRECTORATE IS AN OVERSPEND OF £0.513m.
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	131.337	126.447	4.890	

Infrastructure & Environment	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	17.258	16.267	0.991	Slippage within; Roads £0.358m and Assets: Mtce. / HRA / Energy / Capital Projects teams £0.353m all due to vacancies and ongoing recruitment issues. This slippage has a significant impact on not achieving of fee income targets. Remaining slippage c. £0.250m within Waste and Parks direct result of post vacancies
Property Costs	2.166	2.181	(0.015)	Insignificant value variance
Transport Costs	4.570	4.614	(0.044)	Insignificant variance as % of budget, resulting from multiple budgets within Environmental Services (Waste, Parks, Burial Grds and Fleet) service.
Supplies & Services	8.781	8.563	0.218	Primarily waste being: Co Mingle (recyclate) gate fee anticipating a saving of £0.307m due to a reduction in the contract price, this is reviewed quarterly. MEB Waste incineration anticipated to be over budget by £0.049m due to current tonnage projections and waste Disposal costs deficit c. £0.037m
Third Party Payments	15.623	15.699	(0.076)	Primarily deficit with Roads maintenance payments
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.201	1.201	0.000	n/a
Income	(12.730)	(14.834)	2.104	Primarily Waste being: £2.600m unbudgeted income anticipated from MEB incineration plant contract due to current energy prices. However, this is partially offset by the loss of fee income generation resulting from post vacancies within Roads (£0.215m) and Assets/Capital Projects (£0.330m). In addition, within Waste there is additional income generation relating to recyclates sale, green bin collection and electricity sales c. £0.400m. Furthermore, the aforementioned is offset by deficits within: Fleet c. £0.175m being a rechargeable income budget issue which needs realignment, Roads on street parking infringement income c. £0.090m and Roads Statutory Duties income c. £0.050m
Net Expenditure	36.869	33.691	3.178	
Less Employee Costs Projected Variance			(0.446)	
Revised Projected Variance Fav / (Adv)	36.869	34.137	2.732	

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	12.755	12.198	0.557	Employee slippage as a result of vacant posts and portion of specific salary costs attributed to and recharged to s27 grant allocation.
Property Costs	0.392	0.392	0.000	
Transport Costs	0.361	0.387	(0.026)	Increase in mileage claims
Supplies & Services	0.381	0.333	0.048	Savings on service specific materials (£37k identified as budget saving from 23/24)
Third Party Payments	9.695	12.828	(3.133)	This is mainly due to increased external residential placement charges as a result of additional young people in placements (£2.961m). There is overspend in the External Fostering budget offset by slippage in internal fostering budget, net £0.470m overspend. Continuing Care £0.108m overspend. Within Horizon, increased accommodation costs (£0.032m) offset with slippage in Self Directed Support and Options 2/3 within the disabilities team (£0.104m). All projections are based on current placements at current rates. Ring-fenced grants to be carried forward (£0.320m).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.014)	(2.014)	0.000	
Net Expenditure	21.570	24.124	(2.554)	Children, Families and Justice Directorate plan to Carry Forward the following pre-paid, ring-fenced grant monies into financial year 23/24 :- Looked After Children (£250k), Mental Health and Wellbeing (£35k) and CORRA Funding (£35k). Please note that these Grant Monies are currently included as part of the overall position
Less Employee Costs Projected Variance		(0.557)	0.557	
Revised Projected Variance Fav / (Adv)	21.570	24.681	(3.111)	

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	8.396	7.943	0.453	This is mainly due to employee slippage within the Business Support Unit as a result of vacant posts due to employees leaving and recruitment issues.
Property Costs	0.047	0.047	0.000	No significant variances identified at this stage
Transport Costs	0.016	0.017	(0.001)	No significant variances identified at this stage
Supplies & Services	1.555	1.691	(0.136)	Unbudgeted one off scanning costs within Financial Processing Team and increased software licencing costs within DE&IT
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	(1.908)	(1.912)	0.004	The inherited budget issues with regards the Housing Revenue Accounts recharge income is in the process of being addressed
Net Expenditure	8.106	7.786	0.320	
Less Employee Costs Projected Variance			0.453	
Revised Projected Variance Fav / (Adv)	8.106	8.239	(0.133)	

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	2.291	2.148	0.143	Employee budget slippage due to: hold on filling several posts, maternity leave savings and several posts being currently vacant as substantive postholders on secondment.
Property Costs	1.120	1.393	(0.273)	Deficit on energy budget relating to ANGUSlive client properties
Transport Costs	0.049	0.049	0.000	n/a
Supplies & Services	0.325	0.301	0.024	carry forward Big Data Strategy not required
Third Party Payments	4.020	3.970	0.050	Culture & Leisure Trust saving - offsets lost income from HRA
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.427)	(0.422)	(0.005)	Culture & Leisure Trust HRA recharge underachievement offset additional income from Refugee SG grant & DCC contributions
Net Expenditure	7.378	7.439	(0.061)	
Less Employee Costs Projected Variance			0.143	
Revised Projected Variance Fav / (Adv)	7.378	7.582	(0.204)	

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	6.149	5.706	0.443	Primarily Vibrant Communities c. £0.100m (review pending) and Planning c. £0.250m (issues with recruitment re national shortage of Planning officers). Smaller slippage levels within economic Development (Eco Dev) and Environmental Health / Trading Standards (ECP)
Property Costs	0.388	0.395	(0.007)	Insignificant value variance
Transport Costs	0.089	0.081	0.008	Insignificant value variance
Supplies & Services	0.813	0.781	0.032	Primarily savings across several headings within Environmental Health and Trading Standards
Third Party Payments	19.740	19.652	0.088	Primarily within Other Housing being savings in Private Landlord registrations c. £0.090m - this will be subject to potential carry forward request at year end.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.100	0.100	0.000	n/a
Income	(21.525)	(21.362)	(0.163)	Within Other Housing being over achievement of income from Private Landlord Registrations c. £0.055m - this will be the subject of a potential carry forward request at year end. However, this additional money is fully offset by income shortfalls c. £0.025 each in Eco Dev, Planning, Vibrant Communities and ECP. Further income shortfall c. £0.100m within Other Housing relating to Housing Benefits.
Net Expenditure	5.754	5.353	0.401	
Less Employee Costs Projected Variance		(0.443)	0.443	
Revised Projected Variance Fav / (Adv)	5.754	5.796	(0.042)	

	(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	4.562	4.228	0.334	Slippage within Welfare Rights (WR) £0.042 & Revenues & Benefits £0.134m and Finance £0.158m primarily due to ongoing vacancies & recruitment issues.
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.021	0.010	0.011	Mileage allowance savings
Supplies & Services	0.362	0.350	0.012	Various over/under spends across several budget headings
Third Party Payments	0.029	0.029	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	(1.393)	(1.482)	0.089	Primarily being several additional rechargeable income streams, received within WR and Revenues & Benefits
Net Expenditure	3.581	3.135	0.446	
Less Employee Costs Projected Variance			0.334	
Revised Projected Variance Fav / (Adv)	3.581	3.469	0.112	

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	3.537	3.184	0.353	Slippage arising from vacancies and ongoing recruitment across numerous functions within Directorate, being: Democratic Services, Elections & Support Services, Registrars, Digital Reprographic Unit (DRU), Procurement & Commissioning, and Legal Services Teams 1 & 2.
Property Costs	0.034	0.037	(0.003)	Insignificant value variance
Transport Costs	0.044	0.034	0.010	Savings primarily within Members travel allowances
Supplies & Services	0.226	0.190	0.036	Savings across several S&S budgets within DRU
Third Party Payments	0.094	0.094	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	(0.449)	(0.391)	(0.058)	Deficit primarily due to DRU anticipated income reduction.
Net Expenditure	3.486	3.148	0.338	
Less Employee Costs Projected Variance		(0.353)	0.353	
Revised Projected Variance Fav / (Adv)	3.486	3.501	(0.015)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Licensing: Taxi, Civic. Liquor & Other				
Employee Costs	0.083	0.079	0.004	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	n/a
Transport Costs	0.000	0.000	0.000	n/a
Supplies & Services	0.022	0.022	0.000	n/a
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.019	0.019	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.300)	(0.281)	(0.019)	Outturn based on 2022/23 actuals to date and pro rata to 2021/22 income % at same time of year.
Net Expenditure	(0.176)	(0.161)	(0.015)	
Less Employee Costs Projected Variance		(0.004)	0.004	
Revised Projected Variance Fav / (Adv)	(0.176)	(0.157)	(0.019)	

MEMORANDUM INFORMATION

Per above	(0.176)	(0.161)
Business Support direct staff costs budget 2022/23, re Licensing function (from timesheet information)	0.072	0.072
Proportion of Legal & Democratic Services central support recharge applicable to Licensing function	0.113	0.113
Revised estimated Licensing net expenditure/(income) 2022/23	0.009	0.024
	Budget	Outturn

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	0.266	0.228	0.038	Current slippage within employee costs due to vacant posts that have not been filled as a result of the Facilities Management Team being under review.
Property Costs	1.62	1.82	(0.200)	Deficit mainly relates to electricity and gas. Savings within rates.
Transport Costs	0.034	0.052	(0.018)	Deficit of £0.020 offset against Transport Scotland funding. Projected savings in mileage due to agile working and the use of MS teams for meetings.
Supplies & Services	0.381	0.338	0.043	Projected savings across a number of supplies & services codes with the main ones being office consumables, the purchase of furniture and BT telephone calls all due to the reduced use of buildings. Deficit showing against postages.
Third Party Payments	0.012	0.013	(0.001)	Insignificant value variance
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.269)	(0.290)	0.021	Income from Transport Scotland £0.076 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	2.044	2.161	(0.117)	
Less Employee Costs Projected Variance			0.038	
Revised Projected Variance Fav / (Adv)	2.044	2.199	(0.155)	

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	(1.116)	(1.528)	0.412	We are currently projecting additional employee slippage against the corporate target of £2.163 million.
Property Costs	1.033	1.012	0.021	N/A
Transport Costs	0.000	0.000	0.000	N/A
Supplies & Services	2.102	2.104	(0.002)	N/A
Third Party Payments	2.091	2.091	0.000	Insignificant variance value
Support Costs	0.000	0.000	0.000	N/A
Capital Charges & Financing	0.000	0.000	0.000	N/A
Income	(0.374)	(1.579)	1.205	Currently projecting additional income from employees purchasing additional annual leave and Interest on Revenue Balances
Net Expenditure	10.736	9.100	1.636	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	10.736	9.100	1.636	

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	24.128	23.456	0.672	Employee slippage - as with other areas issues with recruitment and retention
Property Costs	1.301	1.293	0.008	minor variance
Transport Costs	0.861	0.760	0.101	Reduced travel costs as a result of agile working
Supplies & Services	0.967	0.926	0.041	minor variance
Third Party Payments	68.818	66.361	2.457	Underspend as a result of unmet need in home care commissioned services.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(30.644)	(30.121)	(0.523)	Reduced income from service users
Net Expenditure	65.431	62.675	2.756	

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	10.073	9.260	0.813	Projected underspend as a result of implementing the Loans Fund review agreed as part of the 22/23 Council Tax setting process.
Supervision & Management	8.874	8.466	0.408	Housing Management costs currently anticipated to be lower than budget despite absorbing the significant impact of the pay award (circa £0.350 m) which has been offset mainly as a result of staff slippage.
Repairs & Maintenance	10.475	10.845	(0.370)	Projected overspend as repairs work gets back on track and backlogs built up during the pandemic are being cleared.
Loss of Rents	2.050	2.383	(0.333)	Loss of rents from void properties, voids are taking longer to process because of problems with utility companies clearing debt on meters and also whilst planned maintenance work is carried out.
Other Expenditure	0.624	0.617	0.007	Insignificant variance as % of budget
Net Expenditure	32.096	31.571	0.525	
Income				
Rents & Service Charges	(31.422)	(31.092)	(0.330)	Rent levels are projecting to be under target as a result of delays in bringing new build properties on stream compared to expectations when the budget was set.
Other Income	(0.249)	(0.239)	(0.010)	Insignificant variance as % of budget
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(32.096)	(31.756)	(0.340)	
Net Expenditure	0.000	(0.185)	0.185	