

<b>Education &amp; Lifelong Learning</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	99.339	96.822	2.517	Delay in employing staff relating to the 2nd tranche of additional Scottish Government funding (£1.4m). Slippage in vacancies in instrumental Music Service; Business Unit (£0.107m) being offset by additional Covid hours carried out in Primary schools (£0.059m). Also, savings being generated due to the three day strike action (£0.750m).
Property Costs	12.652	14.135	(1.483)	Projected deficit due to increased energy costs over budget (£1.314m) due to national energy price issue. Also, budget deficits projected on non-domestic rates (£0.092m), contract cleaning in secondary schools (£0.046m) and additional covid cleaning in schools April - July being higher than the 21/22 carry forward for this (£0.038m).
Transport Costs	3.763	3.803	(0.040)	Increase in Additional Support Needs transport costs
Supplies & Services	14.013	11.682	2.331	£1.908m of the projected saving relates to Pupil Equity Funding (PEF) (£0.505m) due to this funding being provided on an academic year basis and Devolved School Management (DSM) (£1.403m). The DSM surplus is in the main due to delayed spend on 2 x toilet upgrades; technical department upgrade; three mini buses and chromebooks. The PEF and DSM surpluses will be carried forward into financial year 2023/24. £0.281m of saving 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. The balance relates to resources which have not been spent due to delay in projects.
Third Party Payments	20.987	16.733	4.254	This includes Early Years funding to be carried forward (£4.010m). Also includes benefit received from PPP insurance benchmarking exercise and PPP performance deductions (£0.272m), being offset by an additional placement in Kingspark school (£0.019m)
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(18.226)	(17.008)	(1.218)	Lower than anticipated school meals income mainly due to roll out of Free School Meals initiative. The loss of income is offset by applicable grant monies from Scottish Government. School meals uptake within Secondary schools is also lower than anticipated. The reduced income is offset against the reduced costs narrated above.
<b>Net Expenditure</b>	<b>132.528</b>	<b>126.167</b>	<b>6.361</b>	<b>PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 23/24:- PUPIL EQUITY FUNDING £0.505m, DEVOLVED SCHOOL MANAGEMENT BUDGET £1.403m. EARLY YEARS CARRY FORWARD £4.010m. THEREFORE THE NET UNDERSPEND POSITION FOR THE EDUCATION &amp; LIFELONG LEARNING DIRECTORATE IS AN OVERSPEND OF £0.443m.</b>
<b>Less Employee Costs Projected Variance</b>		(0.750)	0.750	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>132.528</b>	<b>126.917</b>	<b>5.611</b>	

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	18.551	17.400	1.151	Slippage within; Roads £0.365m and Assets: Mtce. / HRA / Energy / Capital Projects teams £0.427m all due to vacancies and ongoing recruitment issues. This slippage has a significant impact on non-achieving of fee income targets. Remaining slippage of £0.340m within Waste and Parks direct result of post vacancies
Property Costs	2.316	2.354	(0.038)	Insignificant value variance
Transport Costs	4.570	4.731	(0.161)	Relatively insignificant variance as % of budget, resulting from multiple budget headings within Roads, Environmental Services (Waste, Burial Grounds, Fleet and Parks) service. Main area of deficit is within fuel costs
Supplies & Services	8.739	8.751	(0.012)	Insignificant value variance
Third Party Payments	15.553	15.762	(0.209)	Primarily deficit on Roads maintenance and winter costs
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.201	1.201	0.000	n/a
Income	(12.855)	(14.013)	1.158	Primarily Waste being: £2.145m unbudgeted income anticipated from MEB incineration plant contract due to current energy prices. In addition, within Waste there is additional income generation relating to recyclates sale, green bin collection and electricity sales £0.300m. However, this is offset by the loss of fee income generation resulting from post vacancies within Roads (£0.375m) and Assets/Capital Projects (£0.562m) as well as deficits within: £0.175m Fleet being a rechargeable income budget issue, Roads on street parking infringement income, bus contract rechargeable income, and Roads Statutory Duties income received shortfall £0.200m
<b>Net Expenditure</b>	<b>38.075</b>	<b>36.186</b>	<b>1.889</b>	
<b>Less Employee Costs Projected Variance</b>			0.214	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>38.075</b>	<b>36.400</b>	<b>1.675</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Children, Families &amp; Justice</b>				
Employee Costs	13.304	12.504	0.800	Employee slippage as a result of vacant posts and salary costs recharged to Criminal Justice Services.
Property Costs	0.392	0.392	0.000	
Transport Costs	0.361	0.406	(0.045)	Increase in mileage claims
Supplies & Services	0.470	0.424	0.046	Savings on service specific materials. (37k identified as saving 23/24)
Third Party Payments	9.731	12.694	(2.963)	This is mainly due to increased external residential placement charges £3.037m as a result of additional young people in placements. There is a deficit in External Fostering offset by slippage in internal fostering providers (net £0.494m deficit). Continuing Care £0.126m overspend. Within Horizon there are increased accommodation costs - £0.022m offset with slippage in Self Directed Support and Options 2/3 within the disabilities team £0.111m. All projections are based on current placements at current rates. Ring-fenced grants to be carried forward £0.593m
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.979)	(2.001)	0.022	
<b>Net Expenditure</b>	<b>22.279</b>	<b>24.419</b>	<b>(2.140)</b>	<b>CHILDREN, FAMILIES &amp; JUSTICE INTEND TO CARRY FORWARD THE FOLLOWING PRE-PAID RING-FENCED GRANT MONIES INTO FINANCIAL YEAR 23/24 :- LOOKED AFTER CHILDREN (£0.275m), MENTAL HEALTH &amp; WELL-BEING (£0.165m) and CORRA Funding (£0.153m). PLEASE NOTE THAT THESE GRANT MONIES ARE CURRENTLY INCLUDED AS PART OF THE OVERALL POSITION (Third Party Payments)</b>
<b>Less Employee Costs Projected Variance</b>		(0.800)	0.800	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>22.279</b>	<b>25.219</b>	<b>(2.940)</b>	

<b>Human Resources, Digital Enablement, Information Technology &amp; Business Support</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	9.097	8.533	0.564	Mainly due to employee slippage within Business Support and HR as a result of employees leaving and recruitment issues creating long term vacancies. Assumptions in previous months about some vacancies being filled before year end look unlikely now and there has been pay award on those Vacancies. Therefore slippage has increased
Property Costs	0.047	0.046	0.001	No significant variances identified at this stage
Transport Costs	0.016	0.016	0.000	No significant variances identified at this stage
Supplies & Services	1.727	1.854	(0.127)	Overspend on IT software licences of £160k offset by underspends in other budget headings (eg. Telephony and Computer Maintenance)
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)	(1.908)	0.000	The inherited budget issues with regards the Housing Revenue Accounts recharge income is in the process of being addressed
<b>Net Expenditure</b>	<b>8.979</b>	<b>8.541</b>	<b>0.438</b>	
<b>Less Employee Costs Projected Variance</b>			0.564	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.979</b>	<b>9.105</b>	<b>(0.126)</b>	

<b>Strategic Policy, Transformation &amp; Public Sector Reform</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	2.383	2.220	0.163	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	1.501	(0.381)	Deficit on energy, unplanned maintenance and water budgets relating to ANGUSalive 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 and being returned to the General Fund Reserve.
Third Party Payments	4.578	4.542	0.036	Culture & Leisure Trust savings - offsets lost income from HRA recharge
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.427)	(0.441)	0.014	Culture & Leisure Trust HRA recharge underachievement offset by additional income from Refugee Scottish Government grant (employee cost contribution) & new income from Dundee City Council, a contribution for currently shared Audit Service Lead.
<b>Net Expenditure</b>	<b>8.028</b>	<b>8.172</b>	<b>(0.144)</b>	
<b>Less Employee Costs Projected Variance</b>			<b>(0.163)</b>	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.028</b>	<b>8.335</b>	<b>(0.307)</b>	

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	6.322	5.783	0.539	Primarily slippage in Vibrant Communities (£0.138m) and Planning (£0.267m) related to national shortage of Planning Officers. Smaller slippage levels within Economic Development (£0.092m) and Environmental Health / Trading Standards (£0.044m)
Property Costs	0.388	0.387	0.001	Insignificant value variance
Transport Costs	0.085	0.078	0.007	Insignificant value variance
Supplies & Services	0.825	0.769	0.056	Primarily savings across several headings within Environmental Health and Trading Standards
Third Party Payments	19.740	19.511	0.229	Primarily within Other Housing being savings in Private Landlord Registrations (PLR) due to reduced spend on relative to income carry forwards which was received from landlords to cover relevant expenditure, ie team costs (£0.092m) and within Planning Private Sector Housing Grant £0.109m. Aids and adaptations is experiencing a back log of works to private housing clients, works previously delayed due to C19 around access issues, plus ongoing issues regarding enabling and obtaining contractors. Both of which will be subject to carry forward 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	(21.522)	(21.793)	0.271	Projected savings within Other Housing on Private Landlord Registrations income (£0.055m) which will be subject to a carry forward request as part of the year end and also additional building warrant income within Planning (£0.200m). This additional income is however being offset by other income shortfalls within Economic Development property rentals; Vibrant Communities rechargeable cost contributions and ECP pest control and property rentals, (£0.095m). Also a projected shortfall in Housing Benefit income due to changes in Welfare Reform (£0.096m). There is also unutilised grant income through the Syrian, Afghan and Humanitarian schemes which will be carry forward into 2023/24 (£0.230m).
<b>Net Expenditure</b>	<b>5.938</b>	<b>4.835</b>	<b>1.103</b>	
Less Employee Costs Projected Variance		(0.539)	0.539	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>5.938</b>	<b>5.374</b>	<b>0.564</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Finance</b>				
Employee Costs	4.851	4.427	0.424	Slippage within Welfare Rights (WR) (£0.055m), Revenues & Benefits (£0.179m) and Finance (£0.188m) primarily due to ongoing vacancies & recruitment issues
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.021	0.008	0.013	Mileage allowance savings
Supplies & Services	0.365	0.357	0.008	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	(1.428)	(1.503)	0.075	Primarily being several additional rechargeable income streams, received within WR and Revenues & Benefits
<b>Net Expenditure</b>	<b>3.838</b>	<b>3.318</b>	<b>0.520</b>	
<b>Less Employee Costs Projected Variance</b>			0.424	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>3.838</b>	<b>3.742</b>	<b>0.096</b>	

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	3.688	3.255	0.433	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	0.034	0.000	n/a
Transport Costs	0.044	0.033	0.011	Savings primarily within Members travel allowances
Supplies & Services	0.226	0.196	0.030	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)	(0.392)	(0.057)	Deficit primarily due to DRU anticipated income reduction
<b>Net Expenditure</b>	<b>3.637</b>	<b>3.220</b>	<b>0.417</b>	
<b>Less Employee Costs Projected Variance</b>		(0.433)	0.433	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>3.637</b>	<b>3.653</b>	<b>(0.016)</b>	



	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Licensing: Taxi, Civic. Liquor &amp; Other</b>				
Employee Costs	0.083	0.076	0.007	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)	(0.291)	(0.009)	Outturn based on 2022/23 actuals to date and pro rata to 2021/22 income % at same time of year.
<b>Net Expenditure</b>	<b>(0.176)</b>	<b>(0.174)</b>	<b>(0.002)</b>	
<b>Less Employee Costs Projected Variance</b>			0.007	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>(0.176)</b>	<b>(0.167)</b>	<b>(0.009)</b>	

#### MEMORANDUM INFORMATION

Per above	(0.176)	(0.174)
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
<b>Revised estimated Licensing net expenditure/(income) 2022/23</b>	<b>0.009</b>	<b>0.011</b>
	<b>Budget</b>	<b>Outturn</b>

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	0.298	0.247	0.051	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	1.636	1.74	(0.104)	Deficit mainly relates to electricity / gas increased costs. There is also a deficit of £0.090 for work at Montrose Road, Forfar which is partly offset by income received from NHS for their contribution as they are currently using it as a vaccination centre. Savings within cleaning costs, planned maintenance and rates
Transport Costs	0.034	0.075	(0.041)	Deficit of £0.042 offset against Transport Scotland funding. Projected savings in mileage due to agile working and the use of MS teams for meetings
Supplies & Services	0.369	0.316	0.053	Projected savings across a number of supplies & services codes with the main ones being office consumables, the purchase of furniture, photocopying and BT telephone calls. These are due to the reduced use of buildings. Deficit showing against postages
Third Party Payments	0.016	0.014	0.002	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	(0.276)	(0.362)	0.086	Income from Transport Scotland £0.076 partly offset with transport costs. Income from NHS £0.071 for their contribution to the works at Montrose Road, Forfar which is offset against property costs. Reduced income from Housing Revenue Account due to the reduced use of FM buildings, these recharges are being reviewed
<b>Net Expenditure</b>	<b>2.077</b>	<b>2.030</b>	<b>0.047</b>	
<b>Less Employee Costs Projected Variance</b>			0.051	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.077</b>	<b>2.081</b>	<b>(0.004)</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Other Services</b>				
Employee Costs	(1.158)	(2.720)	1.562	We are currently projecting additional employee slippage of £1.586 million against the corporate target of £2.359 million. This is mainly due to recruitment issues experienced across the Council and £0.750 million is in relation to savings on teachers' salaries due to the current organised industrial action, previously taken and planned.
Property Costs	0.982	1.009	(0.027)	Insignificant variance value
Transport Costs	0.000	0.000	0.000	N/A
Supplies & Services	2.163	2.141	0.022	Insignificant variance value
Third Party Payments	9.036	9.076	(0.040)	Deficit due to a 12.5% increase in Audit Fees from Audit Scotland.
Support Costs	0.000	0.000	0.000	N/A
Capital Charges & Financing	0.000	0.000	0.000	N/A
Income	(0.306)	(1.293)	0.987	Currently projecting additional income from Interest on Revenue balances of £0.975 million due to the current increased interest rates being experienced across the Country.
<b>Net Expenditure</b>	<b>10.717</b>	<b>8.213</b>	<b>2.504</b>	
<b>Less Employee Costs Projected Variance</b>		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>10.717</b>	<b>8.213</b>	<b>2.504</b>	

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	24.213	23.292	0.921	Employee slippage - as with other areas issues with recruitment and retention
Property Costs	1.301	1.326	(0.025)	minor variance
Transport Costs	0.834	0.708	0.126	Reduced travel costs as a result of agile working
Supplies & Services	0.984	1.061	(0.077)	minor variance
Third Party Payments	68.897	64.937	3.960	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	(30.899)	(30.165)	(0.734)	Reduced income from service users
<b>Net Expenditure</b>	<b>65.330</b>	<b>61.159</b>	<b>4.171</b>	

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
<b>Expenditure</b>				
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	8.394	0.480	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	11.287	(0.812)	Projected overspend as repairs work gets back on track and backlogs built up during the pandemic are being cleared. Backlog also caused by previous supplier failure. Good progress has been made by the replacement supplier, however extra expenditure is being incurred this year as a result.
Loss of Rents	2.050	2.413	(0.363)	Loss of rents from void properties, changes of tenancy are taking longer to process for a number of reasons. There have been material supply and contractor staff shortages, although this is now improving. There has also been problems with utility companies clearing debt on meters. In addition, a number of properties have also been intentionally held vacant to help provide housing destinations for those in need of humanitarian need due to the war in Ukraine, and also whilst major upgrade works have been carried out.
Other Expenditure	0.624	0.622	0.002	Insignificant variance as % of budget
<b>Net Expenditure</b>	<b>32.096</b>	<b>31.976</b>	<b>0.120</b>	
<b>Income</b>				
Rents & Service Charges	(31.422)	(31.130)	(0.292)	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)	(0.306)	0.057	Insignificant variance as % of budget
Homelessness Funding	(0.425)	(0.425)	0.000	IORB income projected as being £60k higher than budget due to increased interest rates.
<b>Total Income</b>	<b>(32.096)</b>	<b>(31.861)</b>	<b>(0.235)</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>0.115</b>	<b>(0.115)</b>	