

Budget Savings Recommended for Approval 2023/24 to 2025/26

Appendix A

Other Services Savings Listed under Various Directors in the Finance & Change Plan

Directorate in Finance & Change Plan	Description of Saving	2023/24 Ongoing Saving £m	2024/25 Ongoing Saving £m	2025/26 Ongoing Saving £m	2023/24 Staff Impact FTE	2024/25 Staff Impact FTE	2025/26 Staff Impact FTE
Infrastructure & Environment	Centralise Property Maintenance - review and prioritise spend	0.100	0.000	0.000	0.0	0.0	0.0
Finance	Service Concessions Accounting Policy Change - this saving is the subject of a separate report for the budget setting meeting which provides full details and explanation for this saving.	2.900	0.000	0.000	0.0	0.0	0.0
Finance	Review of Support Service Recharges to Non-General Fund Services - the charges levied for support provided has been reviewed and can be increased in part to recognise the impact of pay inflation. This includes ensuring those services which are funded from ring-fenced grants bear a fair share of support costs	0.100	0.000	0.000	0.0	0.0	0.0
Finance	Increase budget for interest on revenue balances in Other Services. This budget is managed by the Finance service and the level of interest gained is determined by market rates and the activities of the Treasury Management team in their management of daily cashflows and their management of investments with counterparties. Rising interest rates for investments and the team's consistent outperforming of benchmark rates of return make this a suitable area to assume increased income.	0.075	0.000	0.000	0.0	0.0	0.0
Finance	Cash 2 - Further phase of online Payment Facilities - The aim of the proposal is to reduce the Council's costs from handling and processing cash by moving customers including internal services within the Council to alternative means of payment. The proposal may also consider passing on transaction costs currently incurred by the Council to customers.	0.025	0.000	0.000	0.0	0.0	0.0
HR, OD, DE, IT & BS	Additional Employee Slippage	0.250	0.000	0.000	0.0	0.0	0.0
	TOTAL SAVINGS	3.450	0.000	0.000	0.0	0.0	0.0

Budget Savings Recommended for Approval 2023/24 to 2025/26

Appendix B

Corporate Savings Listed under Various Directors in the Finance & Change Plan

Directorate in Finance & Change Plan	Description of Saving	2023/24 Ongoing Saving £m	2024/25 Ongoing Saving £m	2025/26 Ongoing Saving £m	2023/24 Staff Impact FTE	2024/25 Staff Impact FTE	2025/26 Staff Impact FTE
SPT&PSR	LEAN Reviews - LEAN activity supports business change and seeks to introduce more efficient and effective ways of working whilst focussing on the needs of service users and the citizens of Angus	0.035	0.035	0.000	0.0	0.0	0.0
SPT&PSR	Tayside Contracts - Improvement & Change Programme - a strategic review of the council and Tayside Contract's partnership arrangements	0.300	0.300	0.500	0.0	0.0	0.0
Finance	Purchase to Pay - this project involves the deployment of new functionality within the Council's corporate financial system to provide electronic workflows for ordering and the related invoices. This will facilitate automated scanning, processing and payment of supplier invoices. The savings will be in terms of the improved spend data that the new processes will give to improve the Council's Procurement activity	0.025	0.075	0.000	0.0	0.0	0.0
Corporate	Procurement & Commissioning Savings	0.050	0.050	0.000	0.00	0.0	0.0
HR, OD, DE, IT & BS	Collaboration/Organisational Design - opportunity to collaborate with other local authorities/partners to improve resilience and achieve economies of scale whilst still providing a service. Review of our organisational design to ensure that our staff resources are in areas that meet our service and customer needs	0.250	1.000	0.750	TBC	TBC	TBC
Infra & Env	Agile Phase 2 - complete this phase of changes to the Council's property estate	0.062	0.323	0.000	0.0	0.0	0.0
Infra & Env	Reduce heating temperature in Council properties by 2 degrees	0.500	0.000	0.000	0.0	0.0	0.0
Infra & Env	Agile Phase 3 - further review of property estate	0.000	0.375	0.000	0.0	0.0	0.0
	TOTAL SAVINGS	1.222	2.158	1.250	0.0	0.0	0.0

REVENUE BUDGET 2023/24**SERVICE:****OTHER SERVICES
SUMMARY**

Sept '22 Prices

	Final Budget @ Outturn Prices 2022/23 £m	Provisional Base Budget Submission (before Savings) 2023/24 £m	Finance & Change Plan Savings £m	Revised Base Budget Submission £m
Corporate Initiatives	0.022	0.022	-	0.022
Health and Safety at Work	0.002	0.002	-	0.002
Employee Assistance Programme	0.020	0.020	-	0.020
Corporate Equalities	0.002	0.002	-	0.002
Ordnance Survey Subscription	0.050	0.050	-	0.050
Long Service Award Scheme	0.002	0.002	-	0.002
Staff & Elected Member Training	0.304	0.284	-	0.284
Publications	-	0.026	-	0.026
Subscriptions & Memberships	-	0.082	-	0.082
Audit Fee	0.256	0.289	-	0.289
COSLA	0.073	0.073	-	0.073
Interest on Revenue Balances	(0.225)	(2.650)	(0.075)	(2.725)
Corporate & Democratic Core	0.007	0.007	-	0.007
Provision for Additional Burdens	0.300	0.300	-	0.300
NDR Discretionary Reliefs	0.070	0.070	-	0.070
Council Tax Reduction Scheme	5.462	5.750	-	5.750
Scottish Welfare Fund	0.613	0.613	-	0.613
Discretionary Housing Payments	0.726	0.796	-	0.796
Administration of Specific Funding Streams	0.220	0.051	-	0.051
Child bridging Payments	1.480	-	-	0.000
Cash Payment Transaction Costs	0.043	0.043	(0.025)	0.018
Purchase of Annual Leave (Employees)	(0.058)	(0.058)	-	(0.058)
SG Grant to be allocated	-	0.027	-	0.027
Service Concessions Accounting Policy Changes	-	-	(2.900)	(2.900)
Non-Domestic Rates Empty Property Relief	-	1.091	-	1.091
Electoral Registration	0.204	0.230	-	0.230
Council Election Expenses	0.026	-	-	0.000
Children's Panel	0.009	0.009	-	0.009
Scotland Excel	0.089	0.089	-	0.089
Upkeep of Clocks & War Memorials, etc.	0.048	0.048	-	0.048
Centralised Property Maintenance	0.739	0.739	(0.100)	0.639
Centralised Energy Management	0.026	0.026	-	0.026
Centralised Water Management	0.044	0.044	-	0.044
Salix Energy Efficiency Scheme Repayments	0.118	0.118	-	0.118
Feasibility Studies	0.025	0.025	-	0.025
CCTV - Angus Share of Costs (Gross)	0.070	0.070	-	0.070
Christmas Lighting	0.034	0.034	-	0.034
Citizens Advice Bureau	0.108	0.108	-	0.108
Tay Cities Deal - Project Mgmt Office Costs	0.045	0.051	-	0.051
Apprenticeship Levy	0.575	0.575	-	0.575
Scottish Wide Area Network	0.653	0.575	-	0.575
Employee Corporate Slippage	(2.109)	(2.350)	(0.250)	(2.600)
Centralised Pension Contributions	0.385	0.485	-	0.485
CSS Recharges to Non Gen Fund (HRA)	(0.724)	(0.724)	-	(0.724)
CSS Recharges to Non Gen Fund (Others - to be split out)	-	(0.031)	(0.100)	(0.131)
Net Expenditure - Other Services	9.734	7.013	(3.450)	3.563

REVENUE BUDGET 2023/24

SERVICE:

CORPORATE ITEMS
SUMMARY

Sept '22 Prices

	Final Budget @ Outturn Prices 2022/23 £m	Provisional Base Budget Submission (before Investments & Savings) 2023/24 £m	One Off Budget Investments £m	Finance & Change Budget Savings £m	Revised Base Budget Submission £m
Capital Financing Costs	10.958	11.038	-	-	11.038
Prior Year Pay Award Provision	6.715	1.394	-	-	1.394
Capital Grant Funding of 2022/23 Pay Award	-	(2.518)	-	-	(2.518)
Pay Award Provision 23/24	-	9.739	-	-	9.739
National Insurance Increase	1.438	0.000	-	-	0.000
Council Energy Costs	0.685	3.485	-	-	3.485
Earmarked Grants to be allocated	0.041	0.000	-	-	0.000
Change Programme Savings 2022/23 to be allocated	(2.410)	(0.697)	-	-	(0.697)
Non Employee Slippage	-	(0.250)	-	-	(0.250)
NDR Nursery Rates Relief	-	(0.050)	-	-	(0.050)
Provision for non pay inflation & other risks - Council & Partners	-	2.600	-	-	2.600
One Off Investments (per Appendix A of Report 57/23)	-	-	3.100	-	3.100
Lean Reviews (F&CP Saving)	-	0.000	-	(0.035)	(0.035)
Tayside Contracts - Improvement & Change Programme	-	0.000	-	(0.300)	(0.300)
Purchase to Pay	-	0.000	-	(0.025)	(0.025)
Corporate Procurement Savings	-	0.000	-	(0.050)	(0.050)
Collaboration / Organisational Design Savings	-	0.000	-	(0.250)	(0.250)
Agile Phase 2 - complete changes to property estates	-	0.000	-	(0.062)	(0.062)
Reduce heating temperature in Council properties saving	-	0.000	-	(0.500)	(0.500)
	17.427	24.741	3.100	(1.222)	26.619
Surplus Local Tax & MOD C. Tax income	(0.234)	(0.234)	-	-	(0.234)
Income from Long Term Empty Properties	(0.250)	(0.250)	-	-	(0.250)
Specific Grants Netted off With Services	15.010	14.462	-	-	14.462
NET EXPENDITURE	14.526	13.978		0.000	13.978