

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	106.917	107.334	(0.417)	Deficit due to Early Years (EY) pay award in 2022/23 (£0.600m) and 2023/24 estimate (£0.420m) with EY specific funding not sufficient to cover all of these costs. The 2022/23 element of the award can however be met from ELL overall staff slippage this financial year due to uncommitted earmarked savings in 2024/25. However this will not be possible in future years (£1.020m budget issue)
Property Costs	14.221	14.849	(0.628)	Deficit mainly on Rates budget of £0.563m due to rateable property revaluations. Ground maintenance costs (£0.065m) from increased charges from Parks
Transport Costs	4.051	4.051	0.000	Clearer position will be available in November once new August contracts and costs can be reviewed. Currently showing as no variance
Supplies & Services	13.033	12.020	1.013	£0.593m of the projected saving relates to Pupil Equity Funding (PEF) due to this funding being provided on an academic year basis and £0.420m Devolved School Management (DSM). This surplus will be carried forward into financial year 2024/25 DSM carry forward represents less than 1.0% of total devolved budgets in Primary and Secondary
Third Party Payments	20.706	20.142	0.564	Additional placements in Kingspark (£0.180m); and additional costs to other Local Authorities (£0.056m). Off set by £0.300m PPP performance reductions and insurance reductions; and £0.500m EY contribution to Monifieth High School project from prior year carry forward
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(19.690)	(19.880)	0.190	£0.010m reduction in school lets. £0.200m Ukrainian funding to be carried forward
Net Expenditure	139.238	138.516	0.722	PLEASE NOTE THAT THE FOLLOWING ITEMS ARE REQUIRED TO BE CARRIED FORWARD INTO FINANCIAL YEAR 24/25:- PUPIL EQUITY FUNDING £0.593m, DEVOLVED SCHOOL MANAGEMENT BUDGET £0.420m. EARLY YEARS £0.500m. UKRAINIAN FUNDING £0.200m.
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	139.238	138.516	0.722	

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	18.350	17.078	1.272	Staff slippage and recruitment delays across the directorate, compounded by high sickness absence levels in some services
Property Costs	2.289	2.203	0.086	Primarily underspends against rates and water (£0.116m) and energy (£0.017m), offset by additional cleaning costs at previously staffed toilets (£0.066m)
Transport Costs	4.524	4.338	0.186	Savings in direct fleet vehicle costs (£0.167m) and lower wholesale fuel prices (£0.155m). Offset by an overspend on vehicle hires to cover delayed vehicle delivery and vehicle unavailability while under repair (£0.145m)
Supplies & Services	8.236	9.046	(0.810)	MEB waste disposal costs higher than budget which has not been increased in recent years as budget issues have been covered by increased gainshare income (£0.654m) and increased ground maintenance materials and external contract costs due to inflation effects (£0.137m)
Third Party Payments	16.747	16.556	0.191	Primarily due to a projected underspend on local bus service contracts (£0.195m) which may reflect reduced wholesale fuel prices although this will require to be further reviewed and refined in future monitoring cycles
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.066	1.066	0.000	n/a
Income	(15.572)	(13.973)	(1.599)	Projected under recovery of fees in the Assets service reflecting vacancy levels (£0.720m), allied with a projected shortfall in the MEB gainshare income budget due to reduced wholesale energy prices (£0.694m) and a projected shortfall against target on grounds maintenance external contract work based on contract success to date (£0.225m)
Net Expenditure	35.640	36.314	(0.674)	
Less Employee Costs Projected Variance		(0.555)	0.555	Assets vacancies excluded (£0.717) to offset the resulting reduced fee income recharges
Revised Projected Variance Fav / (Adv)	35.640	36.869	(1.229)	

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	13.418	12.419	0.999	Employee slippage as a result of vacant posts, in particular Kinship and Carseburn Road
Property Costs	0.369	0.365	0.004	Savings from Carseburn Road due to closure as no longer required
Transport Costs	0.375	0.375	0.000	n/a
Supplies & Services	0.338	0.328	0.010	£0.010m reduction in spend on Improving Fostering Services
Third Party Payments	14.620	15.002	(0.382)	Continuing care (CC): 2 young people in residential placements under CC legislation (£0.337m). Offset by £0.138m reduction in costs in fostering/kinship and external placements (net £0.199m). Residential/Secure placements overspend £0.800m. Projections based on young people currently being accommodated. DCC out of hours service £0.016m increase due to high inflation in 22/23 and 23/24. Savings in Children with Disabilities payments: Out Reach and SDS £0.053m. Carry forward grants - LAC, Corra and Whole Family Wellbeing (£0.580m)
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.037)	(2.182)	0.145	£0.140m Unaccompanied Asylum Seekers funding to carry forward into 2024/25
Net Expenditure	27.083	26.307	0.776	CHILDREN, FAMILIES & JUSTICE INTEND TO CARRY FORWARD THE FOLLOWING PRE-PAID RING-FENCED GRANT MONIES INTO FINANCIAL YEAR 24/25 :- LOOKED AFTER CHILDREN (£0.100m), CORRA Funding (£0.080m), Whole Family Wellbeing (£0.400m) Unaccompanied Asylum Seekers (£0.140m) TOTAL £0.720m PLEASE NOTE THAT THESE GRANT MONIES ARE CURRENTLY INCLUDED AS PART OF THE OVERALL POSITION (Third Party Payments & Income)
Less Employee Costs Projected Variance		(0.999)	0.999	
Revised Projected Variance Fav / (Adv)	27.083	27.306	(0.223)	

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	8.826	8.290	0.536	High turnover of staff within Business Support and recruitment delays across the Directorate are creating under spends in staff budgets.
Property Costs	0.084	0.084	0.000	No significant variances identified at this stage
Transport Costs	0.009	0.009	0.000	No significant variances identified at this stage
Supplies & Services	1.620	1.783	(0.163)	Increased software licence are being projected mainly within DE & IT service area.
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	(1.852)	(1.852)	0.000	n/a
Net Expenditure	8.687	8.314	0.373	
Less Employee Costs Projected Variance			0.536	Adjusted for slippage in recharge posts.
Revised Projected Variance Fav / (Adv)	8.687	8.850	(0.163)	

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	2.419	2.202	0.217	Employee budget slippage due to several posts being currently vacant and substantive postholders on secondment.
Property Costs	1.199	1.199	0.000	n/a
Transport Costs	0.046	0.046	0.000	n/a
Supplies & Services	0.260	0.259	0.001	n/a
Third Party Payments	4.104	4.124	(0.020)	Internal Audit bought in Services
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.407)	(0.407)	0.000	
Net Expenditure	7.621	7.423	0.198	
Less Employee Costs Projected Variance			(0.217)	
Revised Projected Variance Fav / (Adv)	7.621	7.640	(0.019)	

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	5.771	5.417	0.354	Vacancies in posts across the directorate plus delays in recruitment to fill posts
Property Costs	0.377	0.373	0.004	Insignificant variance value
Transport Costs	0.067	0.046	0.021	Minor savings across the directorate in mileage and car leasing costs
Supplies & Services	0.885	0.797	0.088	Savings in: ECP Sampling Fees due to a change in provider and less samples being sent (£0.063m); Private Water supply grants due to lack of applications (£0.018m); purchase of IT software and equipment (£0.012m), with some offset for increased software licence costs (£0.012m)
Third Party Payments	19.023	18.958	0.065	Savings on Private Landlord Registration (PLR) service (£0.082m), partially offset by an overspend in Other Housing General (£0.017m) as a result of some of the Anti Social Behaviour budget saving being unavailable
Support Costs	0.073	0.073	0.000	n/a
Capital Charges & Financing	0.050	0.043	0.007	Insignificant variance value
Income	(20.787)	(20.782)	(0.005)	Shortfall in HB income recovery from the DWP (£0.072m), offset by an over recovery of PLR income (£0.025m) and additional planning applications income (£0.048m)
Net Expenditure	5.459	4.925	0.534	
Less Employee Costs Projected Variance		(0.354)	0.354	
Revised Projected Variance Fav / (Adv)	5.459	5.279	0.180	

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	4.808	4.566	0.242	Slippage within Welfare Rights (WR) £0.021m & Revenues & Benefits £0.136m and Finance £0.085m primarily due to ongoing vacancies & recruitment issues.
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.004	0.004	0.000	n/a
Supplies & Services	0.344	0.343	0.001	Minor Variance
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	(1.582)	(1.748)	0.166	Primarily being several additional income streams, received within WR and Revenues & Benefits.
Net Expenditure	3.603	3.194	0.409	
Less Employee Costs Projected Variance		(0.242)	0.242	
Revised Projected Variance Fav / (Adv)	3.603	3.436	0.167	

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	3.792	3.434	0.358	Slippage arising from vacancies and ongoing recruitment issues across all areas of the Directorate.
Property Costs	0.032	0.033	(0.001)	n/a
Transport Costs	0.039	0.013	0.026	Savings primarily within Members Services, Provost's car no longer required.
Supplies & Services	0.166	0.147	0.019	Projected saving on printing costs within the Digital Reprographic Unit.
Third Party Payments	0.012	0.012	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	(0.494)	(0.378)	(0.116)	Deficit primarily due to reduction in anticipated income within the Digital Reprographic Unit, £0.105m and Registrars £0.011m.
Net Expenditure	3.547	3.261	0.286	
Less Employee Costs Projected Variance			0.358	
Revised Projected Variance Fav / (Adv)	3.547	3.619	(0.072)	

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	0.074	0.070	0.004	Note: this budget is for 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 (Human Resources, OD, Digital Enablement, IT & Business Support Directorate) 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	(0.305)	(0.311)	0.006	Outturn based on 2023/24 actuals to date and pro rata to 2022/23 income % at same time of year.
Net Expenditure	(0.190)	(0.200)	0.010	
Less Employee Costs Projected Variance		(0.004)	0.004	
Revised Projected Variance Fav / (Adv)	(0.190)	(0.196)	0.006	-3.2%

MEMORANDUM INFORMATION

Per above	(0.190)	(0.200)
Business Support direct staff costs budget 2023/24, re Licensing function (from timesheet information)	0.084	0.078
Proportion of Legal & Democratic Services central support recharge applicable to Licensing function	0.118	0.112
Revised estimated Licensing net expenditure/(income) 2023/24	0.012	(0.010)
	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	0.287	0.210	0.077	Slippage within employee costs due to vacant posts that have been held as a result of the Facilities Management team being under a pending service review.
Property Costs	1.694	1.514	0.180	Savings are being identified withing cleaning £0.078m due to contracts now cancelled for properties that are now empty. Savings within rates £0.079m, a temporary budget issue was agreed as part of the 2023/24 budget setting process of £0.080m for back dated rates for Lunan Park, only £0.015m of this is now required.
Transport Costs	0.011	0.011	0.000	n/a
Supplies & Services	0.305	0.305	0.000	n/a
Third Party Payments	0.015	0.015	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	(0.269)	(0.299)	0.030	Projected additional income mainly due to charges for use of buildings.
Net Expenditure	2.043	1.756	0.287	
Less Employee Costs Projected Variance			0.077	
Revised Projected Variance Fav / (Adv)	2.043	1.833	0.210	

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	(1.580)	(2.072)	0.492	£0.492m additional employee slippage against the corporate target of £2.850m. This is mainly due to ongoing recruitment issues being experienced across the Council.
Property Costs	3.307	3.311	(0.004)	Minor Variance.
Transport Costs	0.000	0.000	0.000	n/a
Supplies & Services	1.840	1.840	0.000	n/a
Third Party Payments	8.481	8.481	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	(6.529)	(6.529)	0.000	There are a number of grants included within Other Services and it's too early in the year to determine if these will all be fully spent. There is a potential for grant carry forwards being required come year end.
Net Expenditure	5.519	5.031	0.488	
Less Employee Costs Projected Variance			0.000	
Revised Projected Variance Fav / (Adv)	5.519	5.031	0.488	

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	24.635	24.448	0.187	Employee slippage - as with other areas issues with recruitment and retention which is offset by trial of additional hours within ERT
Property Costs	1.174	1.225	(0.050)	Minor variance
Transport Costs	0.834	0.775	0.059	Minor variance
Supplies & Services	0.918	0.899	0.019	Minor variance
Third Party Payments	72.714	69.483	3.230	Underspend as a result of unmet need in home care commissioned services and reduced use of care home beds
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(31.632)	(31.560)	(0.072)	Minor variance
Net Expenditure	68.643	65.270	3.373	

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	8.249	7.912	0.337	The underspend is mainly due to the amount of new borrowing in 2022/23 being lower than anticipated having the positive impact of lower financing charges.
Supervision & Management	9.421	9.713	(0.292)	Mainly due to the impact of inflation in particular on energy has led to a projected overspend. Steps will be taken to review and realign budgets where possible to reduce the impact.
Repairs & Maintenance	11.702	11.702	0.000	This is a service priority area and issues with previous performance are being addressed. Although there remains some uncertainty around contractor performance and staff resources this is being monitored.
Loss of Rents	2.550	2.131	0.419	This is a service priority area, early indications show this to be an improving picture.
Other Expenditure	0.624	0.631	(0.007)	minor variance
Net Expenditure	32.546	32.089	0.457	
Income				
Rents & Service Charges	(32.278)	(32.463)	0.185	Early indications show a positive minor variation in the context of the projected rental income.
Other Income	(0.268)	(0.310)	0.042	Higher level of income expected due to Interest on Revenue Balances anticipated to be higher than budgeted. This is due to increased interest rates.
Total Income	(32.546)	(32.773)	0.227	
Net Expenditure	0.000	(0.684)	0.684	