Report 58/25 - Provisional Revenue & Capital Budgets 25-26 - Appendix 1

NET EXPENDITURE SUMMARY

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Final Base Budget 2024/25 £000	**Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25**	Budget Issues Recommended for Approval Ongoing	Budget Issues Recommended for Approval One Off	Change Plan Savings	Review of Charges (incl in Change Plan)	**Provisional 2025/26 Budget as per PBSG 22/01/25**	Permanent Virements	Further Adjustments	**Provisional 2025/26 Budget**
	£ million	£ million	£ million	£ million	£ million	£ million	**£ million**	£ million	£ million	**£ million**
DIRECTORATE										
Education & Lifelong Learning	**148.844**	**159.290**	0.978		(0.152)	(0.050)	**160.066**			**160.066**
Infrastructure & Environment	**39.492**	**40.024**	1.007	0.279	(0.403)	(0.260)	**40.647**	0.085	(2.300)	**38.432**
Children, Families & Justice	**28.235**	**27.334**	1.623	0.354			**29.311**		0.045	**29.356**
Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support	**9.433**	**10.067**	0.168		(0.050)		**10.185**			**10.185**
Legal, Governance & Change (including Management Fee to ANGUSalive)	**9.006**	**9.560**	0.202	0.140	(0.250)	(0.010)	**9.642**	(0.023)	0.038	**9.657**
Vibrant Communities & Sustainable Growth	**5.210**	**5.454**	0.158	0.030	(0.015)	(0.010)	**5.617**			**5.617**
Finance	**3.706**	**4.018**	0.036				**4.054**			**4.054**
Chief Executive	**1.742**	**1.798**					**1.798**			**1.798**
Other Services	**5.597**	**7.019**			(0.179)		**6.840**			**6.840**
DIRECTORATE SUB-TOTAL	**251.265**	**264.564**	**4.172**	**0.803**	**(1.049)**	**(0.330)**	**268.160**	**0.062**	**(2.217)**	**266.005**
Corporate Items										
Provision for Pay Award 2024/25	**5.871**	**0.000**					**0.000**			**0.000**
Provision for Pay Award 2025/26	**0.000**	**5.600**					**5.600**			**5.600**
Provision for Employers NI Increase	**0.000**	**0.000**					**0.000**		5.000	**5.000**
Provision for Employer NI Increase - AHSCP Share	**0.000**	**0.000**					**0.000**		0.357	**0.357**
Contingency for Budget Risks	**0.000**	**0.000**					**0.000**		1.448	**1.448**
Pension - Teachers increase	**0.000**	**0.000**					**0.000**			**0.000**
Non Employee Cost Slippage	**(0.300)**	**0.000**					**0.000**			**0.000**
Provision for non pay inflation & other risks	**2.893**	**0.000**					**0.000**			**0.000**
Corporate Change Programme Savings	**(1.048)**	**(1.464)**			(1.475)		**(2.939)**	(0.062)		**(3.001)**
Change Programme Savings - Unachievable in year	**0.000**	**0.911**					**0.911**			**0.911**
Other Inflation Risks	**0.000**	**0.000**					**0.000**			**0.000**
CORPORATE ITEMS SUB-TOTAL	**17.723**	**15.547**	**0.000**	**0.000**	**(1.475)**	**0.000**	**14.072**	**(0.062)**	**6.805**	**20.815**
Others										
Surplus Local Tax Income	**(0.234)**	**(0.234)**					**(0.234)**			**(0.234)**
Income from Long Term Empty Properties	**(0.500)**	**(0.500)**					**(0.500)**			**(0.500)**
Specific Grants Netted off With Services	**3.944**	**3.944**					**3.944**			**3.944**
OTHER SUB-TOTAL	**3.210**		**0.000**	**0.000**	**0.000**	**0.000**	**3.210**	**0.000**	**0.000**	**3.210**
Tayside Valuation Joint Board	**0.862**	**0.864**					**0.864**		0.067	**0.931**
Tayside Contracts (Net Surplus - Angus Share)	**(0.250)**	**(0.250)**					**(0.250)**			**(0.250)**
	0.612		**0.000**	**0.000**	**0.000**	**0.000**	**0.614**	**0.000**	**0.067**	**0.681**
Angus Health & Social Care Partnership	**75.322**	**78.640**					**78.640**			**78.640**
NET EXPENDITURE	**348.132**	**358.751**	**4.172**	**0.803**	**(2.524)**	**(0.330)**	**364.696**	**0.000**	**4.655**	**369.351**
General Revenue Grant	**(242.414)**	**(260.766)**					**(260.766)**			**(260.766)**
GRG Funding for NI Increase	**0.000**	**0.000**					**0.000**		(2.619)	**(2.619)**
GRG Funding for NI Increase - AHSCP Share	**0.000**	**0.000**					**0.000**		(0.357)	**(0.357)**
Council Tax Freeze Income	**(2.841)**	**0.000**					**0.000**			**0.000**
Non Domestic Rates Income	**(29.304)**	**(29.304)**					**(29.304)**			**(29.304)**
TOTAL FUNDING	**(278.503)**	**(294.014)**	**0.000**	**0.000**	**0.000**	**0.000**	**(294.014)**	**0.000**	**(2.976)**	**(296.990)**
NET EXPENDITURE TO BE MET FROM COUNCIL TAX / RESERVES										**72.361**