

**REPORT 67/ 25 APPENDIX 1 a - Administration Group - Provisional 2025/26 Revenue Budget**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Final Base Budget 2024/25 £000 £ million	Provisional 2025/26 Budget (pre BI's & Savings) as per PBSC 22/01/25 £ million	Budget Issues Recommended for Approval Ongoing £ million	Budget Issues Recommended for Approval One Off £ million	Change Plan Savings £ million	Review of Charges (incl in Change Plan) £ million	Provisional 2025/26 Budget as per PBSC 22/01/25 £ million	Permanent Virements £ million	Further Adjustments £ million	Provisional 2025/26 Budget £ million	Administration Group Proposals £ million	Administration Group Provisional 2025/26 Budget £ million
<b>DIRECTORATE</b>												
Education & Lifelong Learning	148.844	159.290	0.978		(0.152)	(0.050)	160.066			160.066	0.042	160.108
Infrastructure & Environment	39.492	40.024	1.007	0.279	(0.403)	(0.260)	40.647	0.085	(2.300)	38.432	0.466	38.898
Children, Families & Justice	28.235	27.334	1.623	0.354			29.311		0.045	29.356		29.356
Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support	9.433	10.067	0.168		(0.050)		10.185			10.185		10.185
Legal, Governance & Change (including Management Fee to ANGUSalve)	9.006	9.560	0.202	0.140	(0.250)	(0.010)	9.642	(0.023)	0.038	9.657		9.657
Vibrant Communities & Sustainable Growth	5.210	5.454	0.158	0.030	(0.015)	(0.010)	5.617			5.617	0.152	5.769
Finance	3.706	4.018	0.036				4.054			4.054		4.054
Chief Executive	1.742	1.798					1.798			1.798		1.798
Other Services	5.597	7.019			(0.179)		6.840			6.840	0.010	6.850
<b>DIRECTORATE SUB-TOTAL</b>	<b>251.265</b>	<b>264.564</b>	<b>4.172</b>	<b>0.803</b>	<b>(1.049)</b>	<b>(0.330)</b>	<b>268.160</b>	<b>0.062</b>	<b>(2.217)</b>	<b>266.005</b>	<b>0.670</b>	<b>266.675</b>
<b>Corporate Items</b>												
Capital Financing Costs	10.500	10.500					10.500			10.500	1.000	11.500
Provision for Pay Award 2024/25	5.871	0.000					0.000			0.000		0.000
Provision for Pay Award 2025/26	0.000	5.600					5.600			5.600		5.600
Provision for Employers NI Increase	0.000	0.000					0.000		5.000	5.000		5.000
Provision for Employer NI Increase - AHSCP Share	0.000	0.000					0.000		0.357	0.357		0.357
Contingency for Budget Risks	0.000	0.000					0.000		1.448	1.448		1.448
Pension - Employers Contribution Rate Decrease	(0.293)	0.000					0.000			0.000		0.000
Non Employee Cost Slippage	(0.300)	0.000					0.000			0.000		0.000
Provision for non pay inflation & other risks	2.893	0.000					0.000			0.000		0.000
Corporate Change Programme Savings	(1.048)	(1.464)			(1.475)		(2.939)	(0.062)		(3.001)	0.450	(2.551)
Change Programme Savings - Unachievable in year	0.000	0.911					0.911			0.911		0.911
Tay Cities Deal Fund	0.100	0.000					0.000			0.000		0.000
<b>CORPORATE ITEMS SUB-TOTAL</b>	<b>17.723</b>	<b>15.547</b>	<b>0.000</b>	<b>0.000</b>	<b>(1.475)</b>	<b>0.000</b>	<b>14.072</b>	<b>(0.062)</b>	<b>6.805</b>	<b>20.815</b>	<b>1.450</b>	<b>22.265</b>
<b>Others</b>												
Surplus Local Tax Income	(0.234)	(0.234)					(0.234)			(0.234)		(0.234)
Income from Long Term Empty Properties	(0.500)	(0.500)					(0.500)			(0.500)		(0.500)
Specific Grants Netted off With Services	3.944	3.944					3.944			3.944		3.944
<b>OTHER SUB-TOTAL</b>	<b>3.210</b>	<b></b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>3.210</b>	<b>0.000</b>	<b>0.000</b>	<b>3.210</b>	<b>0.000</b>	<b>3.210</b>
Tayside Valuation Joint Board	0.862	0.864					0.864		0.067	0.931		0.931
Tayside Contracts (Net Surplus - Angus Share)	(0.250)	(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	0.000	0.681
Angus Health & Social Care Partnership	75.322	78.640					78.640			78.640		78.640
<b>NET EXPENDITURE</b>	<b>348.132</b>	<b>358.751</b>	<b>4.172</b>	<b>0.803</b>	<b>(2.524)</b>	<b>(0.330)</b>	<b>364.696</b>	<b>0.000</b>	<b>4.655</b>	<b>369.351</b>	<b>2.120</b>	<b>371.471</b>
<b>General Revenue Grant</b>	<b>(242.414)</b>	<b>(260.766)</b>					<b>(260.766)</b>			<b>(260.766)</b>		<b>(260.766)</b>
<b>GRG Funding for NI Increase</b>	<b>0.000</b>	<b>0.000</b>					<b>0.000</b>		<b>(2.619)</b>	<b>(2.619)</b>		<b>(2.619)</b>
<b>GRG Funding for NI Increase - AHSCP Share</b>	<b>0.000</b>	<b>0.000</b>					<b>0.000</b>		<b>(0.357)</b>	<b>(0.357)</b>		<b>(0.357)</b>
<b>Council Tax Freeze Income</b>	<b>(2.841)</b>	<b>0.000</b>					<b>0.000</b>			<b>0.000</b>		<b>0.000</b>
<b>Non Domestic Rates Income</b>	<b>(29.304)</b>	<b>(29.304)</b>					<b>(29.304)</b>			<b>(29.304)</b>		<b>(29.304)</b>
<b>Specific Grants</b>	<b>(3.944)</b>	<b>(3.944)</b>					<b>(3.944)</b>			<b>(3.944)</b>		<b>(3.944)</b>
<b>TOTAL FUNDING</b>	<b>(278.503)</b>	<b>(294.014)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(294.014)</b>	<b>0.000</b>	<b>(2.976)</b>	<b>(296.990)</b>	<b>0.000</b>	<b>(296.990)</b>
<b>NET EXPENDITURE TO BE MET FROM COUNCIL TAX / RESERVES</b>										<b>72.361</b>	<b>2.120</b>	<b>74.481</b>