

Chief Executive's Unit	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m
Staff Costs	5.534	5.210	0.324
Property Costs	0.641	0.639	0.002
Transport Costs	0.146	0.148	(0.002)
Supplies & Services	1.336	1.323	0.013
Third Party Payments	0.633	0.655	(0.022)
Support Costs	0.000	0.000	0.000
Financing Charges	0.032	0.032	0.000
Income	(1.896)	(1.937)	0.041
Net Expenditure	6.426	6.070	0.356

Executive Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.614	1.456	0.158	Staff slippage due to vacant posts.
Property Costs	0.116	0.113	0.003	Minor variance
Transport Costs	0.061	0.058	0.003	Minor variance
Supplies & Services	0.126	0.128	(0.002)	Minor variance
Third Party Payments	0.056	0.056	0.000	N/A
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(0.123)	(0.130)	0.007	Recovery of expenses for Angus Council's elected member representation on Valuation Board for 2015/16 and 2016/17.
Net Expenditure	1.850	1.681	0.169	

Economic Development	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.304	1.329	(0.025)	Slippage target of £22k and unbudgeted Skills Advisor post, partly compensated by part year vacancies/maternity leave.
Property Costs	0.407	0.404	0.003	Minor variance
Transport Costs	0.020	0.019	0.001	Minor variance
Supplies & Services	0.579	0.555	0.024	Minor variance
Third Party Payments	0.307	0.328	(0.021)	Unbudgeted expenditure on the Employability Fund Project £21k.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.032	0.032	0.000	N/A
Income	(1.459)	(1.493)	0.034	£26k to be credited from suspense code to fund staff post, other minor £8k
Net Expenditure	1.190	1.174	0.016	

Strategic Policy & Transformation	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	2.616	2.425	0.191	Staff slippage due to vacant posts.
Property Costs	0.118	0.122	(0.004)	Minor variance
Transport Costs	0.065	0.071	(0.006)	Minor variance
Supplies & Services	0.631	0.640	(0.009)	Minor variance
Third Party Payments	0.270	0.271	(0.001)	Minor variance
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(0.314)	(0.314)	0.000	N/A
Net Expenditure	3.386	3.215	0.171	

People	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m
Staff Costs	87.250	86.601	0.649
Property Costs	11.996	12.283	(0.287)
Transport Costs	3.891	3.890	0.001
Supplies & Services	13.130	13.102	0.028
Third Party Payments	20.840	21.675	(0.835)
Support Costs	0.048	0.048	0.000
Financing Charges	0.000	0.000	0.000
Income	(8.806)	(9.368)	0.562
Net Expenditure	128.349	128.231	0.118

Schools & Learning	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	65.833	65.301	0.532	Anticipated underspend mainly due to staff slippage within primary and secondary teachers and secondary LG. Also savings on music instructors and visiting teachers
Property Costs	11.286	11.545	(0.259)	Projected overspend mainly due to increased rates charges (£0.278m) which is marginally reduced by minor underspends within property costs.
Transport Costs	3.257	3.259	(0.002)	
Supplies & Services	10.428	10.337	0.091	Underspend anticipated on school meals at this stage
Third Party Payments	11.310	11.311	(0.001)	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(5.609)	(5.692)	0.083	Projected additional income relates to increased paid school meals
Net Expenditure	96.505	96.061	0.444	Please note that overall projected underspend includes DSM underspend of £0.270 million which is earmarked for schools use

Children & Young People Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	15.197	15.349	(0.152)	Expected overspend mainly due to additional grant funded posts within Early Years which is partially offset by savings within CJS as a result of vacant posts
Property Costs	0.451	0.475	(0.024)	Anticipated overspend due to additional costs relating to Panmure Centre
Transport Costs	0.531	0.530	0.001	
Supplies & Services	0.740	0.722	0.018	Projected underspend mainly relates to agile savings within CFS
Third Party Payments	9.240	10.028	(0.788)	Projected overspend due to significant increase in residential placements, fostering and kinship costs
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.794)	(2.273)	0.479	Income is expected to be higher than budget due to additional grant funding within Early Years relating to 1,140 hours childcare
Net Expenditure	24.365	24.831	(0.466)	

Quality & Performance	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	2.288	2.076	0.212	The projected underspend is mainly due to staff slippage resulting from vacancies within PMI, Governance and Contracts sections
Property Costs	0.173	0.177	(0.004)	
Transport Costs	0.062	0.063	(0.001)	
Supplies & Services	1.068	1.070	(0.002)	
Third Party Payments	0.290	0.336	(0.046)	Projected overspend mainly due to increased annual software licensing costs and unbudgeted direct payment services
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(0.137)	(0.143)	0.006	
Net Expenditure	3.744	3.579	0.165	

HR, IT, OD & Comms	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	3.932	3.875	0.057	Staff slippage, vacant posts.
Property Costs	0.086	0.086	0.000	N/A
Transport Costs	0.041	0.038	0.003	Minor variances
Supplies & Services	0.894	0.973	(0.079)	Projected overspend on software support costs within IT and Payroll. These will be reviewed and monitored closely through the year.
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.048	0.048	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.266)	(1.260)	(0.006)	Minor variances
Net Expenditure	3.735	3.760	(0.025)	

Adult Services (IJB)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	21.846	22.134	(0.288)	Projected overspend on Help to Live at Home redundancy costs of £0.850 million, of which £0.600 million has been offset from earmarked monies in the General Fund Balance as agreed as part of the 2017/18 budget setting process and reported to Council in June 2017, report 234/17 refers.
Property Costs	1.245	1.354	(0.109)	Recharge issue for use of facility shared by Older People and Physical Disability services - yet to be resolved
Transport Costs	1.293	1.094	0.199	Projected underspend due to internal efforts to reduce transport costs
Supplies & Services	1.128	1.120	0.008	
Third Party Payments	43.747	44.212	(0.465)	Due to unanticipated increase in the high-cost Learning Disability care packages for two patients transitioned into the Learning Disability service
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(25.296)	(25.788)	0.492	£0.582m 2016-17 surplus
Net Expenditure	43.963	44.126	(0.163)	

Place	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m
Staff Costs	27.954	26.597	1.357
Property Costs	4.421	4.378	0.043
Transport Costs	4.549	4.450	0.099
Supplies & Services	7.848	7.680	0.168
Third Party Payments	51.169	51.213	(0.044)
Support Costs	0.060	0.060	0.000
Financing Charges	1.884	1.884	0.000
Income	(48.325)	(47.781)	(0.544)
Net Expenditure	49.560	48.481	1.079

Directorate, Bus Support & Resilience	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.775	1.697	0.078	Slippage Business Support (£84k)
Property Costs	0.447	0.447	0.000	N/A
Transport Costs	(0.020)	(0.016)	(0.004)	Minor Variances
Supplies & Services	0.105	0.105	0.000	N/A
Third Party Payments	0.002	0.008	(0.006)	Minor Variances
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.039)	(1.039)	0.000	N/A
Net Expenditure	1.270	1.202	0.068	

Housing, Regulatory & Protective Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	12.895	12.602	0.293	Slippage: Env. Health (£41k), Planning (£129k) & Waste (£96k)
Property Costs	1.311	1.296	0.015	Minor Variance
Transport Costs	4.215	4.150	0.065	Waste: Vehicle recharges reduction
Supplies & Services	5.338	5.208	0.130	waste disposal costs reduction
Third Party Payments	28.876	28.891	(0.015)	Minor Variance
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	1.784	1.784	0.000	N/A
Income	(36.457)	(36.399)	(0.058)	Waste; recycle & electricity generation - non achievement of budget
Net Expenditure	17.962	17.532	0.430	

Services to Communities	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	0.046	0.046	0.000	N/A
Property Costs	1.508	1.509	(0.001)	Minor Variances
Transport Costs	0.076	0.082	(0.006)	Minor Variances
Supplies & Services	0.120	0.127	(0.007)	Minor Variances
Third Party Payments	4.312	4.301	0.011	Minor Variances
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(0.911)	(0.914)	0.003	Minor Variances
Net Expenditure	5.151	5.151	0.000	

Technical & Property Services

	(1) Revised Net Budget	(2) Projected Outturn	(3) (2) - (1) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	6.129	5.442	0.687	Slipage: Roads (£220k), Transport (£60k) & Property (£407k) including (£100k) HRA element (see note income)
Property Costs	0.565	0.568	(0.003)	Minor Variance
Transport Costs	0.203	0.194	0.009	Minor Variance
Supplies & Services	0.964	0.950	0.014	Minor Variance
Third Party Payments	17.858	17.898	(0.040)	Roads A92 Unitary Charge overspend
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.100	0.100	0.000	N/A
Income	(7.512)	(7.061)	(0.451)	Roads capital / R&R fee recharge income (£325k), reduced fee income received from HRA to Property Services (£100k) these are both due to the reduced capital plan expenditure.
Net Expenditure	18.307	18.091	0.216	

Corporate Finance

	(1) Revised Net Budget	(2) Projected Outturn	(3) (2) - (1) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	5.070	4.782	0.288	Staff Slipage, vacant posts being held vacant while awaiting the pending reviews.
Property Costs	0.118	0.081	0.037	Welfare Rights, no charge for Ravenswood
Transport Costs	0.057	0.022	0.035	Minor Variances
Supplies & Services	0.795	0.812	(0.017)	Slight over spend anticipated on support costs, although work has been done to clarify all spend in this area.
Third Party Payments	0.109	0.110	(0.001)	Minor Variances
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.371)	(1.356)	(0.015)	Reduction in actual Council Tax and Housing Benefit Admin Grant compared to budget.
Net Expenditure	4.778	4.451	0.327	

Legal & Democratic Services

	(1) Revised Net Budget	(2) Projected Outturn	(3) (2) - (1) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	2.039	2.028	0.011	Minor staff slippage
Property Costs	0.472	0.477	(0.005)	Minor variances
Transport Costs	0.018	0.018	0.000	N/A
Supplies & Services	0.526	0.478	0.048	There are a number of areas within supplies & services projecting minor underspends which contribute to the total underspend.
Third Party Payments	0.012	0.005	0.007	Minor Variances
Support Costs	0.060	0.060	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.035)	(1.012)	(0.023)	Reduced income from Legal Fees & Property Enquiries
Net Expenditure	2.092	2.054	0.038	

Other Services

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (2) - (1) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	2.691	2.695	(0.004)	Minor variances
Property Costs	1.381	1.381	0.000	N/A
Transport Costs	0.000	0.000	0.000	N/A
Supplies & Services	2.831	2.835	(0.004)	Minor variances
Third Party Payments	7.870	7.890	(0.020)	Minor variances
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.640)	(1.595)	(0.045)	Discretionary Housing Grant Debtor not received.
Net Expenditure	13.133	13.206	(0.073)	

HRA

	(1) Revised Net Budget	(2) Projected Outturn	(3) (2) - (1) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Expenditure				
Financing Charges	10.102	10.102	0.000	
Supervision & Management	8.191	8.054	0.137	Staff slippage due to delays in recruitment of vacant posts
Repairs & Maintenance	7.397	7.397	0.000	
Loss of Rents	1.052	1.052	0.000	
Other Expenditure	0.679	0.679	0.000	
Protected Tenants	0.054	0.054	0.000	
Cont to Survive & Thrive	0.000	0.000	0.000	
Total Expenditure	27.475	27.338	0.137	
Income				
Rents & Service Charges	(26.458)	(26.458)	0.000	
Other Income	(0.215)	(0.215)	0.000	
External Funding Sources	0.000	0.000	0.000	
Homelessness Funding	(0.802)	(0.802)	0.000	
Total Income	(27.475)	(27.475)	0.000	
Net Expenditure	0.000	(0.137)	0.137	