

Chief Executive's Unit	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	5.680	5.291	0.389
Property Costs	0.644	0.627	0.017
Transport Costs	0.218	0.180	0.038
Supplies & Services	1.241	1.186	0.055
Third Party Payments	0.660	0.672	(0.012)
Support Costs	0.000	0.000	0.000
Financing Charges	0.032	0.032	0.000
Income	(1.922)	(1.940)	0.018
<b>Net Expenditure</b>	<b>6.553</b>	<b>6.048</b>	<b>0.505</b>

Executive Support	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.625	1.465	0.160	Staff slippage due to vacant posts.
Property Costs	0.116	0.106	0.010	Mainly due to lower rates charge than budget.
Transport Costs	0.061	0.058	0.003	Minor variance
Supplies & Services	0.126	0.130	(0.004)	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.
<b>Net Expenditure</b>	<b>1.861</b>	<b>1.685</b>	<b>0.176</b>	

Economic Development	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.345	1.337	0.008	Staff budget uplifted by £25k to reflect funding for Skills Advisor post. Corresponding income budget uplifted per below. Other minor variances £8k.
Property Costs	0.406	0.392	0.014	Projection for general building repairs reduced by £13k based on costs through to date. Other minor variances £2k.
Transport Costs	0.019	0.018	0.001	N/A
Supplies & Services	0.579	0.529	0.050	Projection for Business Angus reduced by £10k and for Sectors by £13k based on Manager information. Other minor variances £3k.
Third Party Payments	0.307	0.325	(0.018)	Minor variances
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.032	0.032	0.000	N/A
Income	(1.486)	(1.495)	0.009	Income budget uplifted by £25k to reflect funding for Skills Advisor post. Funding to come from Employability Framework suspense code. Other minor variances £8k.
<b>Net Expenditure</b>	<b>1.202</b>	<b>1.138</b>	<b>0.064</b>	

Strategic Policy & Transformation	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.958	1.855	0.103	Staff slippage due to vacant posts.
Property Costs	0.118	0.118	0.000	N/A
Transport Costs	0.061	0.052	0.009	Minor variances
Supplies & Services	0.334	0.318	0.016	£15k Scottish Veterans carry forward will not be spent.
Third Party Payments	0.297	0.291	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	(0.313)	(0.315)	0.002	Minor variances
<b>Net Expenditure</b>	<b>2.455</b>	<b>2.319</b>	<b>0.136</b>	

Change Programme	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	0.752	0.634	0.118	Staff slippage due to vacant posts.
Property Costs	0.004	0.011	(0.007)	Minor variance
Transport Costs	0.077	0.052	0.025	Variance due to slippage on excess mileage budget
Supplies & Services	0.202	0.209	(0.007)	Minor variance
Third Party Payments	0.000	0.000	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	0.000	0.000	0.000	N/A
<b>Net Expenditure</b>	<b>1.035</b>	<b>0.906</b>	<b>0.129</b>	

People	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	87.498	86.513	0.985
Property Costs	12.170	12.570	(0.400)
Transport Costs	4.346	4.331	0.015
Supplies & Services	14.017	13.742	0.275
Third Party Payments	20.921	21.693	(0.772)
Support Costs	0.000	0.000	0.000
Financing Charges	0.000	0.000	0.000
Income	(8.806)	(9.278)	0.472
<b>Net Expenditure</b>	<b>130.146</b>	<b>129.571</b>	<b>0.575</b>

Schools & Learning	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	65.653	64.907	0.746	Anticipated underspend mainly due to staff slippage within primary, secondary and addition support needs teachers and secondary support staff. Also savings on music instructors and visiting teachers
Property Costs	11.453	11.804	(0.351)	Projected overspend mainly due to increased rates charges which is marginally reduced by minor underspends within property costs
Transport Costs	3.576	3.573	0.003	Minor variance
Supplies & Services	11.252	11.101	0.151	Underspend anticipated on school meals at this stage
Third Party Payments	11.310	11.374	(0.064)	Potential overspend on service level agreement with Angus Alive however dialogue is currently on-going to resolve the situation
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(5.609)	(5.578)	(0.031)	Projected additional income relates to increased paid school meals
<b>Net Expenditure</b>	<b>97.635</b>	<b>97.181</b>	<b>0.454</b>	<b>Please note that overall projected underspend includes Devolved School Management underspend of £0.245 million which is earmarked for schools use</b>

Children & Young People Services	(1) Revised Net Budget	(2) Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	15.435	15.400	0.035	Expected underspend mainly due to establishment changes and staff slippage within Children & Families unit. Additional grant funded posts within Early Years are likely to be filled later than
Property Costs	0.458	0.505	(0.047)	Anticipated overspend due to additional costs relating to Panmure Centre
Transport Costs	0.526	0.530	(0.004)	Minor variance
Supplies & Services	0.722	0.790	(0.068)	Projected overspend mainly relates to miscellaneous supplies & services within Early Years and Criminal Justice Services
Third Party Payments	9.327	10.022	(0.695)	Projected overspend due to significant increase in residential placements, fostering and kinship costs
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.794)	(2.303)	0.509	Income is expected to be higher than budget due to additional grant funding within Early Years relating to 1,140 hours childcare
<b>Net Expenditure</b>	<b>24.674</b>	<b>24.944</b>	<b>(0.270)</b>	

Quality & Performance	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	2.367	2.295	0.072	The projected underspend is mainly due to staff slippage resulting from vacancies within Performance, Governance and Contracts sections
Property Costs	0.173	0.174	(0.001)	Minor Variance
Transport Costs	0.203	0.201	0.002	Minor Variance
Supplies & Services	1.069	0.774	0.295	Underspends mainly relate to agile delivery and 100% carry forwards
Third Party Payments	0.284	0.297	(0.013)	Projected overspend mainly due to increased annual software licensing costs and unbudgeted direct payment services
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(0.137)	(0.137)	0.000	N/A
<b>Net Expenditure</b>	<b>3.959</b>	<b>3.604</b>	<b>0.355</b>	

Human Resources, Information Technology, Organisational Development & Communications	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	4.043	3.911	0.132	Staff slippage, vacant posts and funding from Change Programme for certain temporary posts.
Property Costs	0.086	0.087	(0.001)	N/A
Transport Costs	0.041	0.027	0.014	Minor variances
Supplies & Services	0.974	1.077	(0.103)	Projected overspend on software support costs within Information Technology and Payroll. These will be reviewed and monitored closely through the year.
Third Party Payments	0.000	0.000	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	(1.266)	(1.260)	(0.006)	Minor variances
<b>Net Expenditure</b>	<b>3.878</b>	<b>3.842</b>	<b>0.036</b>	

**Adult Services  
(Integrated Joint  
Board)**

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	22.899	23.427	(0.528)	Costs of redundancy for Help to Live at Home programme are contained here, which is off set by additional budget received from Angus Council
Property Costs	1.288	1.278	0.011	Costs in line with budget and will continue to be reviewed in light of property rationalisation
Transport Costs	1.307	1.044	0.263	Projected underspend due to internal efforts to reduce transport costs - lease costs will continue to be monitored closely
Supplies & Services	1.154	0.860	0.294	Reduction in projected consumables and office purchases spend within community care and residential care
Third Party Payments	44.677	44.374	0.304	Budget uplift in regards to prior year underspend now actioned - this is to be offset by additional income budget. Projected underspend relates to lower than budgeted home care costs however these costs will continue to be monitored closely as in some instances invoices are not being submitted timeously
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(26.848)	(26.591)	(0.256)	Budget uplift in regards to prior year underspend now actioned - this is to be offset by budget uplift in third party payments
<b>Net Expenditure</b>	<b>44.478</b>	<b>44.390</b>	<b>0.088</b>	

Place	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	28.180	26.945	1.235
Property Costs	4.282	4.212	0.070
Transport Costs	4.627	4.499	0.128
Supplies & Services	7.790	7.610	0.180
Third Party Payments	51.438	51.450	(0.012)
Support Costs	0.012	0.012	0.000
Financing Charges	1.884	1.884	0.000
Income	(48.245)	(47.844)	(0.401)
<b>Net Expenditure</b>	<b>49.968</b>	<b>48.768</b>	<b>1.200</b>

Directorate, Business Support & Resilience	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.789	1.737	0.052	Slippage Business Support
Property Costs	0.466	0.466	0.000	N/A
Transport Costs	(0.017)	(0.014)	(0.003)	Minor Variances
Supplies & Services	0.105	0.107	(0.002)	Minor Variances
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)	(0.987)	(0.052)	South Links Caravan Park fee income anticipated to be lower than budgeted based on current levels of rent to date
<b>Net Expenditure</b>	<b>1.306</b>	<b>1.317</b>	<b>(0.011)</b>	

Housing, Regulatory & Protective Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	13.110	12.806	0.304	Slippage: Environmental Health £109k, Planning £141k, Waste £121k and Parks (£85k)
Property Costs	1.311	1.276	0.035	Minor Variance
Transport Costs	4.215	4.119	0.096	Waste: Vehicle recharges reduction
Supplies & Services	5.338	5.203	0.135	Waste disposal costs reduction
Third Party Payments	29.027	29.036	(0.009)	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)	(36.455)	(0.002)	Minor Variance
<b>Net Expenditure</b>	<b>18.328</b>	<b>17.769</b>	<b>0.559</b>	

Services to Communities	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	0.046	0.043	0.003	Minor Variances
Property Costs	1.488	1.492	(0.004)	Minor Variances
Transport Costs	0.082	0.086	(0.004)	Minor Variances
Supplies & Services	0.122	0.125	(0.003)	Minor Variances
Third Party Payments	4.430	4.423	0.007	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)	(0.912)	0.001	Minor Variances
<b>Net Expenditure</b>	<b>5.257</b>	<b>5.257</b>	<b>(0.000)</b>	

Technical & Property Services	(1) Revised Net Budget  £m	(2) Projected Outturn  £m	(3) (1) - (2) Projected Variance  Fav / (Adv) £m	Main Reason for Variance
Staff Costs	6.099	5.574	0.525	Staff slippage: Roads £220k, Transport £60k & Property £252k including £43k Housing Revenue Account element (see note income)
Property Costs	0.498	0.498	0.000	N/A
Transport Costs	0.272	0.263	0.009	Minor Variance
Supplies & Services	0.964	0.943	0.021	Minor Variance
Third Party Payments	17.858	17.862	(0.004)	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	(7.432)	(7.091)	(0.341)	Roads capital / Renewal & Repair fee recharge income (£325k), reduced fee income received from Housing Revenue Account to Property Services (£46k) these are both due to the reduced capital plan expenditure.
<b>Net Expenditure</b>	<b>18.359</b>	<b>18.149</b>	<b>0.210</b>	

Corporate Finance	(1) Revised Net Budget  £m	(2) Projected Outturn  £m	(3) (1) - (2) Projected Variance  Fav / (Adv) £m	Main Reason for Variance
Staff Costs	5.067	4.786	0.281	Staff Slippage, vacant posts being held vacant while awaiting the pending reviews.
Property Costs	0.038	0.003	0.035	Welfare Rights, no charge for Ravenswood
Transport Costs	0.057	0.025	0.032	Budgeted leased cars have been returned and also a projected reduction in car allowance claims, based on actuals to date.
Supplies & Services	0.735	0.726	0.009	Minor Variances
Third Party Payments	0.109	0.109	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	(1.371)	(1.390)	0.019	Reduction in actual Council Tax and Housing Benefit Admin Grant compared to budget, offset by additional income received from the Department of Work and Pension for additional resource costs to deal with new system implementation.
<b>Net Expenditure</b>	<b>4.635</b>	<b>4.259</b>	<b>0.376</b>	

Legal & Democratic Services	(1) Revised Net Budget  £m	(2) Projected Outturn  £m	(3) (1) - (2) Projected Variance  Fav / (Adv) £m	Main Reason for Variance
Staff Costs	2.069	1.999	0.070	Minor staff slippage
Property Costs	0.481	0.477	0.004	Minor variances
Transport Costs	0.018	0.020	(0.002)	Minor variances
Supplies & Services	0.526	0.506	0.020	There are a number of areas within supplies & services projecting minor underspends which contribute to the total underspend.
Third Party Payments	0.012	0.012	0.000	Minor Variances
Support Costs	0.012	0.012	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.035)	(1.009)	(0.026)	Reduced income from Legal Fees & Property Enquiries
<b>Net Expenditure</b>	<b>2.083</b>	<b>2.017</b>	<b>0.066</b>	

Other Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.490	1.489	0.001	Minor variance.
Property Costs	1.387	1.387	0.000	N/A
Transport Costs	0.000	0.000	0.000	N/A
Supplies & Services	2.691	2.543	0.148	Less than budgeted spend on elections and closed-circuit television.
Third Party Payments	7.883	7.969	(0.086)	Anticipated overspend on Discretionary housing payments.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.652)	(1.675)	0.023	Additional income being received from Corporate Properties.
<b>Net Expenditure</b>	<b>11.799</b>	<b>11.713</b>	<b>0.086</b>	



Housing Revenue Account	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
<b>Expenditure</b>				
Financing Charges	10.102	10.102	0.000	
Supervision & Management	7.891	7.610	0.281	Staff slippage due to delays in recruitment of vacant posts
Repairs & Maintenance	7.697	7.701	(0.004)	
Loss of Rents	1.087	1.091	(0.004)	
Other Expenditure	0.679	0.541	0.138	Property insurance costs lower than expected
Protected Tenants	0.019	0.000	0.019	
Cont to Survive & Thrive	0.000	0.000	0.000	
<b>Total Expenditure</b>	<b>27.475</b>	<b>27.045</b>	<b>0.430</b>	
<b>Income</b>				
Rents & Service Charges	(26.458)	(26.460)	0.002	
Other Income	(0.215)	(0.215)	0.000	
External Funding Sources	0.000	0.000	0.000	
Homelessness Funding	(0.802)	(0.772)	(0.030)	
<b>Total Income</b>	<b>(27.475)</b>	<b>(27.447)</b>	<b>(0.028)</b>	
<b>Net Expenditure</b>	<b>(0.000)</b>	<b>(0.402)</b>	<b>0.402</b>	