

Chief Executive's Unit	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	5.683	5.307	0.376
Property Costs	0.713	0.679	0.034
Transport Costs	0.217	0.147	0.070
Supplies & Services	1.224	1.080	0.144
Third Party Payments	0.641	0.596	0.045
Support Costs	0.000	0.000	0.000
Financing Charges	0.032	0.032	0.000
Income	(1.903)	(1.848)	(0.055)
Net Expenditure	6.607	5.993	0.614

Executive Support	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	1.625	1.463	0.162	Staff slippage due to vacant posts.
Property Costs	0.116	0.096	0.020	Mainly due to lower rates charge than budget.
Transport Costs	0.061	0.044	0.017	Projected underspend in members car allowance and car lease.
Supplies & Services	0.126	0.085	0.041	Projected underspend in telephones, miscellaneous supplies and services and 12k of underspend relates to carry forward not anticipated to be used.
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	(0.124)	(0.130)	0.006	Recovery of expenses for Angus Council's elected member representation on Valuation Board for 2015/16 and 2016/17.
Net Expenditure	1.860	1.614	0.246	

Economic Development	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	1.345	1.325	0.020	Vacancies and maternity leave.
Property Costs	0.406	0.399	0.007	Building general repairs projected underspend of £12k, other minor variances.
Transport Costs	0.019	0.019	0.000	N/A
Supplies & Services	0.579	0.498	0.081	Underspends projected in Borjomi Project - £29k, Business Angus - £17k, the carryforward monies for the VOOM programme - £25k and Food and Drink (Sectors) - £9k. Other minor variances.
Third Party Payments	0.307	0.283	0.024	Underspends projected in Leader projects - £36k and Outside Bodies (Visit Angus) - £15k. These are partially offset by an overspend projected in the Employability Project - £24k and other 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)	(1.421)	(0.065)	Under-recovery of income projected for the Leader Programme - £44k, Borjomi Project - £25k. Other compensating variances - £4k.
Net Expenditure	1.202	1.135	0.067	

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	1.961	1.888	0.073	Staff slippage due to vacant posts.
Property Costs	0.118	0.111	0.007	Mainly due to lower rates than budget.
Transport Costs	0.060	0.032	0.028	Projected underspend in car allowance claims and direct vehicle costs for mini buses that Community Planning no longer have.
Supplies & Services	0.316	0.287	0.029	There are a number of areas projecting minor underspends but the main area is miscellaneous supplies and services. 2k relates to the Apprentices carry forward.
Third Party Payments	0.278	0.257	0.021	There are a number of areas within third party payments projecting minor underspends which contribute to the total underspend.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(0.293)	(0.297)	0.004	Minor variance
Net Expenditure	2.440	2.278	0.162	

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	0.631	0.121	Staff slippage due to vacant posts.
Property Costs	0.073	0.073	0.000	N/A
Transport Costs	0.077	0.052	0.025	Variance due to slippage on excess mileage budget
Supplies & Services	0.203	0.210	(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
Net Expenditure	1.105	0.966	0.139	

People	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	87.579	86.612	0.967
Property Costs	12.338	12.493	(0.155)
Transport Costs	4.207	4.193	0.014
Supplies & Services	14.081	13.455	0.626
Third Party Payments	20.907	21.629	(0.722)
Support Costs	0.000	0.000	0.000
Financing Charges	0.000	0.000	0.000
Income	(8.584)	(8.555)	(0.029)
Net Expenditure	130.528	129.827	0.701

Schools & Learning	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	65.813	64.931	0.882	Anticipated underspend mainly due to staff slippage within primary, secondary, music instructors and visiting teachers. Also further staff slippage within Additional Support Needs due to difficulties with recruitment.
Property Costs	11.583	11.696	(0.113)	This is mainly due to projected overspends on rates charges, ground maintenance and unplanned property maintenance. These are partially offset by savings on facility management charges.
Transport Costs	3.576	3.575	0.001	Minor variance
Supplies & Services	11.377	11.013	0.364	Underspend anticipated on school meals at this stage
Third Party Payments	11.310	11.359	(0.049)	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	(5.437)	(5.342)	(0.095)	Income lower than expected due to reduced grant income with Schools & Learning Development unit.
Net Expenditure	98.222	97.232	0.990	Please note that overall projected underspend includes Devolved School Management underspend of £0.260 million which is earmarked for schools use

Children & Young People Services	(1) Revised Net Budget	(2) Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	15.377	15.410	(0.033)	Increased staff costs within Criminal Justice and Children & Young People Business Unit.
Property Costs	0.496	0.474	0.022	Savings on cleaning charges and energy costs within Children & Families unit. This is partially offset by additional costs within Early Years unit in respect of the Brunton block and Dens Road, Arbroath.
Transport Costs	0.526	0.532	(0.006)	Minor variance
Supplies & Services	0.660	0.614	0.046	Savings on miscellaneous supplies & services within Early Years and general office expenses Children & Families.
Third Party Payments	9.314	9.992	(0.678)	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	(1.744)	(1.804)	0.060	Income is expected to be higher than budget due to additional grant funding within Early Years and Children & Families.
Net Expenditure	24.629	25.218	(0.589)	

Quality & Performance	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	2.346	2.364	(0.018)	Non-achievement of slippage targets.
Property Costs	0.173	0.236	(0.063)	Mainly due to increased costs in respect of St Margarets House
Transport Costs	0.064	0.061	0.003	Minor Variance
Supplies & Services	1.070	0.749	0.321	Agile delivery and 100% carry forwards
Third Party Payments	0.283	0.278	0.005	Minor Variance
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(0.137)	(0.149)	0.012	Minor Variance
Net Expenditure	3.799	3.539	0.260	

Human Resources, Information Technology, Organisational Development & Communications	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	4.043	3.907	0.136	Staff slippage, vacant posts and funding from Change Programme for certain temporary posts.
Property Costs	0.086	0.087	(0.001)	Minor variances
Transport Costs	0.041	0.025	0.016	Minor variances
Supplies & Services	0.974	1.079	(0.105)	Additional 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
Net Expenditure	3.878	3.838	0.040	

**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	22.609	22.685	(0.076)	Costs of redundancy for Help to Live at Home programme are contained here however this is offset in the current projections by the early achievement of future year savings c£450k.
Property Costs	1.261	1.344	(0.083)	Additional property works carried out in residential provision.
Transport Costs	1.307	1.143	0.164	Internal efforts to reduce transport costs - lease costs will continue to be monitored closely.
Supplies & Services	1.152	1.126	0.026	Lower consumables spend within community care and residential care is the main reason for this variance.
Third Party Payments	45.236	44.202	1.034	In the main this relates to ring fenced monies which are not required in the current financial year and it would be intended to create a specific reserve to support future change programme initiatives.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(26.795)	(26.888)	0.093	Income projections are predicting higher than anticipated recovery levels - this will continue to be closely monitored as receipt of income can be unpredictable.
Net Expenditure	44.770	43.612	1.158	

Place	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	28,215	26,526	1,689
Property Costs	4,254	4,294	(0.040)
Transport Costs	4,624	4,315	0.309
Supplies & Services	7,797	8,794	(0.997)
Third Party Payments	51,436	51,508	(0.072)
Support Costs	0.012	0.012	0.000
Financing Charges	1,884	1,884	0.000
Income	(48,275)	(47,963)	(0.312)
Net Expenditure	49,947	49,370	0.577

Directorate, Business Support & Resilience	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	1,789	1,726	0.063	Slippage Business Support
Property Costs	0.464	0.456	0.008	Minor Variances
Transport Costs	(0.017)	(0.017)	0.000	Minor Variances
Supplies & Services	0.105	0.101	0.004	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)	(0,986)	(0,053)	South Links Caravan Park fee income anticipated to be lower than budgeted based on current levels of rent to date
Net Expenditure	1,304	1,288	0,016	

Housing, Regulatory & Protective Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	13,110	12,488	0,622	Slippage: Environmental Health £110k, Planning £260k, Public Protection & Enforcement £80k, Waste £180k and Parks (£20k)
Property Costs	1,311	1,387	(0,076)	Recycling centres & Cairnie Loan depot additional works costs
Transport Costs	4,215	3,940	0,275	Waste: Vehicle recharges reduction from Tayside Contracts
Supplies & Services	5,338	6,417	(1,079)	New residual waste contract commencement
Third Party Payments	29,027	29,063	(0,036)	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)	(36,806)	0,349	Additional: Parks & Gardens, Burial Grounds & Car Parking income
Net Expenditure	18,328	18,273	0,055	

Services to Communities	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	0,046	0,043	0,003	Minor Variances
Property Costs	1,457	1,470	(0,013)	Minor Variances
Transport Costs	0,082	0,086	(0,004)	Minor Variances
Supplies & Services	0,122	0,116	0,006	Minor Variances
Third Party Payments	4,391	4,383	0,008	Minor Variances
Support Costs	0,000	0,000	0,000	N/A
Financing Charges	0,000	0,000	0,000	N/A
Income	(0,912)	(0,612)	(0,300)	Housing Revenue Account recharge income anticipated to be lower than budget (based on mid year transaction data).
Net Expenditure	5,186	5,486	(0,300)	

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	6.121	5.492	0.629	Staff slippage: Roads £275k, Transport £50k & Property £300k including £55k Housing Revenue Account element (see note income)
Property Costs	0.513	0.494	0.019	Minor Variance
Transport Costs	0.272	0.266	0.006	Minor Variance
Supplies & Services	0.964	0.946	0.018	Minor Variance
Third Party Payments	17.895	17.933	(0.038)	Roads A92 Unitary Charge overspend £40k due to increased traffic volumes, Winter Maintenance anticipated overspend £100k, offset by street lighting energy underspend of £100k
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.100	0.100	0.000	N/A
Income	(7.454)	(7.138)	(0.316)	Roads capital / Renewal & Repair reduced fee recharge income (£330k), reduced fee income received from Housing Revenue Account to Property Services (£55k) these are both due to the reduced capital plan expenditure, offset by additional income Arbroath Harbour £70k
Net Expenditure	18.411	18.093	0.318	

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	5.080	4.760	0.320	Staff Slippage, vacant posts being held vacant while awaiting the pending reviews.
Property Costs	0.028	0.005	0.023	Welfare Rights, no charge for Ravenswood
Transport Costs	0.054	0.025	0.029	Budgeted leased cars have been returned and also a projected reduction in car allowance claims, based on actuals to date.
Supplies & Services	0.742	0.720	0.022	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	(1.378)	(1.401)	0.023	Reduction in actual Council Tax and Housing Benefit Administration 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.
Net Expenditure	4.635	4.218	0.417	

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	2.017	0.052	Minor staff slippage
Property Costs	0.481	0.482	(0.001)	Minor variances
Transport Costs	0.018	0.015	0.003	Minor variances
Supplies & Services	0.526	0.494	0.032	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)	(1.020)	(0.015)	Reduced income from Legal Fees & Property Enquiries
Net Expenditure	2.083	2.012	0.071	

Other Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.206	1.237	(0.031)	Minor variance.
Property Costs	1.372	1.384	(0.012)	Minor variance.
Transport Costs	0.000	0.000	0.000	N/A
Supplies & Services	2.677	2.531	0.146	Less than budgeted spend on elections and closed-circuit television.
Third Party Payments	7.883	7.955	(0.072)	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)	(1.699)	0.047	Additional income being received from Corporate Properties.
Net Expenditure	11.486	11.408	0.078	

Housing Revenue Account	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Expenditure				
Financing Charges	10.102	9.971	0.131	Lower borrowing costs
Supervision & Management	7.880	7.465	0.415	Staff slippage due to delays in recruitment of vacant posts
Repairs & Maintenance	7.697	7.974	(0.277)	Additional rewiring costs and rechargeable repairs write offs
Loss of Rents	1.087	1.069	0.018	
Other Expenditure	0.679	0.541	0.138	Property insurance costs lower than expected
Protected Tenants	0.000	0.000	0.000	N/A
Cont to Survive & Thrive	0.000	0.000	0.000	N/A
Total Expenditure	27.445	27.020	0.425	
Income				
Rents & Service Charges	(26.458)	(26.607)	0.149	Rental income anticipated to be greater than budgeted
Other Income	(0.215)	(0.219)	0.004	Minor Variances
External Funding Sources	0.000	0.000	0.000	N/A
Homelessness Funding	(0.772)	(0.725)	(0.047)	No contribution from People required offset by lower expenditure within Supervision & Management
Total Income	(27.445)	(27.551)	0.106	
Net Expenditure	(0.000)	(0.531)	0.531	