

Chief Executive's Unit	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m
Staff Costs	5.683	5.287	0.396
Property Costs	0.705	0.681	0.024
Transport Costs	0.192	0.133	0.059
Supplies & Services	1.167	1.034	0.133
Third Party Payments	0.684	0.690	(0.006)
Support Costs	0.000	0.000	0.000
Financing Charges	0.046	0.056	(0.010)
Income	(1.903)	(1.906)	0.003
Net Expenditure	6.574	5.975	0.599

Executive Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.625	1.458	0.167	Staff slippage due to vacant posts.
Property Costs	0.116	0.099	0.018	Mainly due to lower rates charge than budget.
Transport Costs	0.061	0.040	0.021	Projected underspend in members car allowance and car lease.
Supplies & Services	0.126	0.087	0.039	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)	(0.136)	0.012	Main reason due to recovery of expenses for Angus Council's elected member representation on Valuation Board for 2015/16 and 2016/17.
Net Expenditure	1.860	1.604	0.257	

Economic Development	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.342	1.324	0.018	Vacancies and maternity leave.
Property Costs	0.406	0.400	0.006	Minor Variances
Transport Costs	0.019	0.017	0.002	Minor Variances
Supplies & Services	0.484	0.405	0.079	Underspends projected in Borjomi Project - £29k, Business Angus - £18k, the carryforward monies for the VOOM programme - £28k and Food and Drink (Sectors) - £10k. Other minor underspends. These are partially offset by an overspend in consultancy fees £23k.
Third Party Payments	0.341	0.362	(0.021)	Overspends projected in Leader projects - £34k and Employability Fund - £12k. These are partially offset by an underspend in Outside Bodies (Visit Scotland) - £20k and other minor variances.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.046	0.056	(0.010)	£10k unbudgeted revenue funding for capital projects.
Income	(1.486)	(1.468)	(0.018)	Under-recovery of income projected for the Rents Industrial Units - £34k, Borjomi Project - £27k. This is partially offset by an over-recovery of income from Leader Projects £28k and other small variances.
Net Expenditure	1.152	1.096	0.056	

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	1.964	1.879	0.085	Staff slippage due to vacant posts.
Property Costs	0.118	0.117	0.001	Minor variance
Transport Costs	0.060	0.034	0.026	Projected underspend in car allowance claims and direct vehicle costs for mini buses that Community Planning no longer have.
Supplies & Services	0.354	0.326	0.028	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	0.287	0.272	0.015	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)	(0.302)	0.009	Minor variance
Net Expenditure	2.490	2.326	0.164	

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	0.626	0.126	Staff slippage due to vacant posts.
Property Costs	0.065	0.065	0.000	N/A
Transport Costs	0.052	0.042	0.010	Variance due to slippage on excess mileage budget
Supplies & Services	0.203	0.216	(0.013)	Minor variances
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	1.072	0.949	0.123	

People	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	87.579	86.381	1.198
Property Costs	12.331	12.472	(0.141)
Transport Costs	4.207	4.203	0.004
Supplies & Services	14.081	13.767	0.314
Third Party Payments	20.907	21.734	(0.827)
Support Costs	0.000	0.000	0.000
Financing Charges	0.000	0.000	0.000
Income	(8.584)	(8.687)	0.103
Net Expenditure	130.521	129.870	0.651

Schools & Learning NON-DEVOLVED BUDGET	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	11.729	10.983	0.746	Anticipated underspend mainly due to staff slippage within secondary teachers, music instructors and visiting teachers. Also further staff slippage within Additional Support Needs due to difficulties with recruitment. Includes a budget saving of £175k to be offered on a permanent basis from 2018-19.
Property Costs	1.924	2.101	(0.177)	This is mainly due to projected overspends on rates charges, ground maintenance and unplanned property maintenance. These are partially offset by an underspend on facility management charges.
Transport Costs	3.547	3.546	0.001	N/A
Supplies & Services	7.927	7.785	0.142	Anticipated unspent Pupil Equity Fund income will be prepaid to 2018-19. Underspend anticipated on school meals at this stage. Includes a £30k agile saving to be taken from Additional Support Needs budget
Third Party Payments	10.759	10.766	(0.007)	N/A
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(5.437)	(5.469)	0.032	Anticipated unspent Pupil Equity Fund and other grant income will be prepaid to 2018-19. Income higher than expected due to unbudgeted grant income with Additional Support Needs.
Net Expenditure	30.449	29.712	0.737	

Schools & Learning DEVOLVED BUDGET	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	54.084	53.834	0.250	
Property Costs	9.652	9.652	0.000	
Transport Costs	0.029	0.029	(0.000)	
Supplies & Services	3.450	3.310	0.140	
Third Party Payments	0.551	0.551	0.000	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	0.000	0.000	0.000	
Net Expenditure	67.766	67.376	0.390	Please see appendix D for breakdown of Devolved School Management underspend

Children & Young People Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	15.377	15.345	0.032	Lower than anticipated staff costs within Children & Families unit mainly due delays in filling vacancies.
Property Costs	0.496	0.476	0.020	Saving on cleaning charges, energy and maintenance 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	0.543	(0.017)	Expected overspend on car allowances.
Supplies & Services	0.660	0.619	0.041	Savings on miscellaneous supplies & services within Early Years and general office expenses Children & Families.
Third Party Payments	9.314	10.139	(0.825)	Combined increase in residential, 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)	(1.811)	0.067	The projected full year income includes unbudgeted additional funding of £450k for the Early Years 1140 hours expansion, which will not be utilised within 2017-18 and will therefore be prepaid to 2018-19. Income is expected to be higher than budget due to additional interagency fees within Children & Families unit.
Net Expenditure	24.629	25.311	(0.682)	

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	2.346	2.306	0.040	Savings have been achieved as a result of ongoing reviews.
Property Costs	0.173	0.182	(0.009)	Mainly due to increased rates and rates charges in relation to St Margarets House
Transport Costs	0.064	0.061	0.003	Minor Variance
Supplies & Services	1.070	0.944	0.126	Anticipated underspend on agile delivery 100% carry forward. Also the budget allocated for rural school broad has been committed however it is unlikely to be fully spent in 17/18. Although not yet formally approved it is anticipated that the committed balance will be approved and carried forward to 2018-19.
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)	(0.148)	0.011	Minor Variance
Net Expenditure	3.799	3.623	0.176	

Human Resources, Information Technology, Organisational Development & Communications	(1) Revised Net Budget	(4) Projected Outturn	(5) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	4.043	3.913	0.130	Staff slippage, vacant posts and funding from Change Programme for certain temporary posts.
Property Costs	0.086	0.061	0.025	Minor variances
Transport Costs	0.041	0.024	0.017	Minor variances
Supplies & Services	0.974	1.109	(0.135)	Additional software support costs within Information Technology and Payroll. These will be reviewed and monitored closely for the remainder of 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)	(1.259)	(0.007)	Minor variances
Net Expenditure	3.878	3.848	0.030	

**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	21.898	22.254	(0.356)	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	1.262	1.296	(0.034)	Additional property works carried out in residential provision.
Transport Costs	1.267	1.016	0.251	Internal efforts to reduce transport costs - lease costs will continue to be monitored closely.
Supplies & Services	1.135	0.954	0.181	Lower consumables spend within community care and residential care is the main reason for this variance.
Third Party Payments	45.458	44.082	1.376	In the main this relates to ring fenced monies which are not required in the current financial year and it is intended to create a specific reserve to support future change programme initiatives. there has also been a slight reduction in projected cost within the Disabilities teams and Direct Payments in Older People.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(26.852)	(26.557)	(0.295)	Projected income levels from residential placements have reduced in line with profile of receipts to date - this will continue to be closely monitored as receipt of income can be unpredictable.
Net Expenditure	44.168	43.045	1.123	

Place	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	28.192	26.574	1.618
Property Costs	4.254	4.234	0.020
Transport Costs	4.649	4.282	0.367
Supplies & Services	7.794	8.919	(1.125)
Third Party Payments	51.339	51.768	(0.429)
Support Costs	0.012	0.012	0.000
Financing Charges	1.884	1.884	0.000
Income	(48.146)	(47.839)	(0.307)
Net Expenditure	49.978	49.834	0.144

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	1.723	0.066	Slippage Business Support
Property Costs	0.464	0.406	0.058	Minor Variances
Transport Costs	0.008	0.006	0.002	Minor Variances
Supplies & Services	0.131	0.131	0.000	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	(1.102)	(1.050)	(0.052)	South Links Caravan Park fee income anticipated to be lower than budgeted based on current levels of rent to date
Net Expenditure	1.292	1.224	0.068	

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	12.545	0.565	Slippage: Environmental Health £110k, Planning £260k, Public Protection & Enforcement £85k, Waste £150k and Parks (£25k)
Property Costs	1.311	1.350	(0.039)	Recycling centres & Cairnie Loan depot additional works costs
Transport Costs	4.215	3.879	0.336	Waste: Vehicle recharges reduction from Tayside Contracts
Supplies & Services	5.338	6.513	(1.175)	New residual waste contract commencement
Third Party Payments	29.027	29.017	0.010	Minor Variance
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	1.784	1.784	0.000	N/A
Income	(36.447)	(36.826)	0.379	Additional: Parks & Gardens, Burial Grounds & Car Parking income
Net Expenditure	18.338	18.262	0.076	

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	0.044	0.002	Minor Variances
Property Costs	1.457	1.502	(0.045)	Rates charges for former leisure facilities (Brechin / Lochside Leisure Centres and Forfar Swimming Pool) offset by projected underspends in corporate property budgets (mainly energy, based on Property monthly reports). NB Virement request to transfer budget from Provision for Additional Burdens to allow rates budgets to be reinstated to be considered by this committee.
Transport Costs	0.082	0.089	(0.007)	Minor Variances
Supplies & Services	0.122	0.115	0.007	Minor Variances
Third Party Payments	4.294	4.286	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	(0.770)	(0.484)	(0.286)	Housing Revenue Account recharge income anticipated to be lower than budget (based on mid year transaction data).
Net Expenditure	5.231	5.552	(0.321)	Net overspend contained within overall Place Directorate position

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	6.081	5.469	0.612	Staff slippage: Roads £240k, Transport £65k & Property £310k including £20k Housing Revenue Account element (see note income)
Property Costs	0.513	0.521	(0.008)	Minor Variance
Transport Costs	0.272	0.263	0.009	Minor Variance
Supplies & Services	0.964	0.955	0.009	Minor Variance
Third Party Payments	17.895	18.336	(0.441)	Roads A92 Unitary Charge overspend £40k due to increased traffic volumes, Winter Maintenance anticipated overspend £400k & bus contract overspend £45k, partially offset by street lighting energy underspend of £45k.
Support Costs	0.000	0.000	0.000	N/A
Financing Charges	0.100	0.100	0.000	N/A
Income	(7.414)	(7.118)	(0.296)	Roads capital / Renewal & Repair reduced fee recharge income (£480k), reduced fee income received from Housing Revenue Account to Property Services (£20k) these are both due to the reduced capital plan expenditure, offset by additional income Arbroath Harbour £70k and Property fee income
Net Expenditure	18.411	18.526	(0.115)	Net overspend contained within overall Place Directorate position

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	5.097	4.752	0.345	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	0.713	0.716	(0.003)	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)	(1.384)	0.006	Minor Variances
Net Expenditure	4.623	4.223	0.400	

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	2.041	0.028	Minor staff slippage
Property Costs	0.481	0.450	0.031	Minor variances
Transport Costs	0.018	0.020	(0.002)	Minor variances
Supplies & Services	0.526	0.489	0.037	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	N/A
Support Costs	0.012	0.012	0.000	N/A
Financing Charges	0.000	0.000	0.000	N/A
Income	(1.035)	(0.977)	(0.058)	Reduced income from Legal Fees, Property Fees and the anticipated income within the Digital Reprographics Unit is not materialising as previously expected. This area is being monitored closes.
Net Expenditure	2.083	2.047	0.036	

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	1.941	1.648	0.293	Balance of budgetted pay award not required.
Property Costs	1.372	1.385	(0.013)	Minor variance.
Transport Costs	0.000	0.000	0.000	N/A
Supplies & Services	2.677	1.498	1.179	Less than budgeted spend on elections, closed-circuit television and corporate records management carryforward, which has been approved as a carry forward into 2018/19.
Third Party Payments	7.147	7.147	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	(1.652)	(1.698)	0.046	Additional income on corporate properties.
Net Expenditure	11.485	9.980	1.505	

Housing Revenue Account	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Expenditure				
Financing Charges	10.102	9.971	0.131	Lower borrowing costs
Supervision & Management	7.880	7.379	0.501	Staff slippage due to delays in recruitment of vacant posts
Repairs & Maintenance	7.697	7.911	(0.214)	Additional rewiring costs and rechargeable repairs write offs
Loss of Rents	1.087	0.931	0.156	Improvement due to reduction of time that properties are vacant
Other Expenditure	0.679	0.541	0.138	Property insurance costs lower than expected
Protected Tenants	0.000	0.000	0.000	N/A
Conf to Survive & Thrive	0.000	0.000	0.000	N/A
Total Expenditure	27.445	26.733	0.712	
Income				
Rents & Service Charges	(26.458)	(26.610)	0.152	Rental income anticipated to be greater than budgeted
Other Income	(0.215)	(0.245)	0.030	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)	(27.580)	0.135	
Net Expenditure	(0.000)	(0.847)	0.847	