



2019/20

PROVISIONAL REVENUE BUDGET

(Including Budget Issues 2019/20)

Issued by the Place Directorate
(Finance & Legal)

ANGUS COUNCIL

PROVISIONAL REVENUE BUDGET 2019/20 (Including Budget Issues 2019/20)

TABLE OF CONTENTS

Summary Statement of Net Expenditure	1
Summary of Budget Issues	2
<u>Service Base Budgets & Budget Issues :-</u>	
<u>People:-</u>	
Budget Summary	4
Budget Issues	5-7
<u>Angus Health & Social Care Partnership (Adult Services):-</u>	
Budget Summary	9
<u>Place:-</u>	
Budget Summary	11
Budget Issues	12-13
<u>Strategic Policy, Transformation & Public Sector Reform:-</u>	
Budget Summary	15
Other Services	17
Facilities Management	19
Valuation Joint Board & Joint Arrangement (Tayside Contracts)	21

Angus Council Provisional Revenue Budget 2019/20
SUMMARY STATEMENT OF NET EXPENDITURE

	Final Budget 2018/19 £000 A	Provisional Base Budget 2019/20 £000 B	Budget Issues Ongoing £000 C	Budget Issues One-off £000 D	Review of Charges £000 E	Other Adjustments £000 F	Revised Provisional Base Budget 2019/20 £000 G
SERVICE							
PEOPLE							
People Directorate	788	766	0	0	0	0	766
Schools & Learning	105,064	105,308	314	0	0	1,642	107,264
Children, Families & Justice	18,214	18,248	251	0	0	0	18,499
Digital Enablement, IT, Human Resources & Business Support	3,722	3,283	80	56	0	0	3,419
PLACE							
Place Directorate	109	73	0	0	(4)	0	69
Business Support & Improvement	637	486	0	0	0	0	486
Communities	21,108	21,258	585	0	(89)	0	21,754
Infrastructure	17,643	17,499	47	0	(42)	0	17,504
Services to Communities	5,177	5,049	0	0	0	0	5,049
Finance & Legal	6,551	6,336	0	0	(12)	0	6,324
STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM							
Directorate	549	550	0	0	0	0	550
Strategic Policy & Economy	1,807	1,822	0	0	0	0	1,822
Governance & Change	308	371	0	0	0	0	371
Risk, Resilience & Safety	113	248	0	0	0	0	248
Internal Audit	305	273	0	0	0	0	273
OTHER SERVICES	10,298	9,696	0	0	0	0	9,696
FACILITIES MANAGEMENT	2,132	2,463	0	0	0	0	2,463
SUB-TOTAL	194,525	193,729	1,277	56	(147)	1,642	196,557
Tayside Valuation Joint Board	720	743	0	0	0	0	743
Corporate Items							
Surplus Local Tax Income	(200)	(200)	0	0	0	0	(200)
Income from Long Term Empty Properties	0	0	0	0	0	(250)	(250)
Rates Poundage Increase	153	153	0	0	0	0	153
Pay Award Provision 2018/19	2,884	2,295	0	0	0	0	2,295
Teachers Pay Award Provision 2018/19	1,432	1,720	0	0	0	0	1,720
Pay Award Provision 2019/20	0	2,174	0	0	0	0	2,174
Teachers Pay Award Provision 2019/20	0	1,729	0	0	0	0	1,729
Severance Costs	3,000	0	0	0	0	0	0
Energy Costs Budget Provision	0	420	0	0	0	0	420
Capital Financing Costs	13,841	13,198	0	0	0	0	13,198
Specific Grants Netted Off with Services	5,209	5,209	0	0	0	3,933	9,142
Earmarked Grants to be allocated	0	0	0	0	0	549	549
Change Programme Savings	(2,099)	(5,852)	0	0	0	0	(5,852)
OTHER SUB-TOTAL	24,220	20,846	0	0	0	4,232	25,078
Trading Organisations							
Tayside Contracts (Net Surplus - Angus Share)	(300)	(460)	0	0	0	0	(460)
	(300)	(460)	0	0	0	0	(460)
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	44,587	44,550	0	0	0	2,952	47,502
NET EXPENDITURE (Before Contributions to/(from) Funds & Balances)	263,752	259,408	1,277	56	(147)	8,826	269,420
Contribution to/(from) Balances	(5,558)	To be Determined					To be Determined
Contributions to / (from) Special Funds	0	To be Determined					To be Determined
TOTAL NET EXPENDITURE (Before Government Grant)	258,194	259,408	1,277	56	(147)	8,826	269,420

2019/20 SUMMARY OF BUDGET ISSUES RECOMMENDED FOR APPROVAL

<u>Directorate</u>	Budget Issues Ongoing £'000	Budget Issues One Off £'000	Total Budget Issues £'000
People	645	56	701
AHSCP(Adult Services)	0	0	0
Place	632	0	632
Strategic Policy, Transformation & Public Sector Reform	0	0	0
TOTAL BUDGET ISSUES	1,277	56	1,333

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

People Directorate

REVENUE BUDGET 2019/20
 DIRECTORATE:
 BUSINESS UNIT:
 SERVICE:

PEOPLE
 SUMMARY

Sept. '18 Prices

	<u>Final Budget @ Outturn Prices 2018/19 £'000</u>	<u>Adjustments to 2018/19 Budget £'000</u>	<u>Revised 2018/19 Budget £'000</u>	<u>Provisional Base Budget Submission (Before Budget Issues 2019/20 £'000</u>	<u>Budget Issues Ongoing £'000</u>	<u>Budget Issues One-Off £'000</u>	<u>Review of Charges £'000</u>	<u>Revised Base Budget Submission 2019/20 £'000</u>
Directorate	788	9	797	766	0	0	0	766
Schools & Learning	105,064	(39)	105,025	106,950	314	0	0	107,264
Children, Families & Justice	18,214	(26)	18,188	18,248	251	0	0	18,499
Digital Enablement, Information Technology, Human Resources & Business Support.	3,722	(170)	3,552	3,283	80	56	0	3,419
TOTAL PEOPLE	127,788	(226)	127,562	129,247	645	56	0	129,948

Strategic Directorate:- People

Budget Issues Recommended for Approval 2019/20

Schools & Learning

Budget Issue Ref.	Description of Budget Issue	2019/20 Ongoing £'000	2019/20 One-off £'000	2019/20 Total £'000	2019/20 Staff Impact FTE
SL-1	Impact of unitary charge for Ladyloan and Muirfield replacement (Report 207/16). £1,400k relates to 19/20 full year unitary charge. The unitary charge rises to £1,634k in future years. The Scottish Government contribution is £1,181k per annum, this budget issue is assuming Schools & Learning will receive the full budget uplift of £1,181k.	219	0	219	0.0
SL-2	New School Internet Connectivity (Report 187/17).	95	0	95	0.0
	TOTAL BUDGET ISSUES	314	0	314	0.0

Children, Families & Justice

Budget Issue Ref.	Description of Budget Issue	2019/20 Ongoing £'000	2019/20 One-off £'000	2019/20 Total £'000	2019/20 Staff Impact FTE
CF&J-1	Individual Packages of Care (Residential). To meet the increasingly complex needs of children with disabilities, the service has had to introduce additional staffing within our residential services.	68	0	68	0.0
CF&J-2	Night working allowances - residential. The Council needs to implement the COSLA agreed payments for night workers across all residential services. This will increase the costs of providing 24/7 services from 1 September 2018 and ongoing. There is a need to increase the budget to reflect full costs of residential worker allowances and it is anticipated that the service will meet the one off costs for back pay entitlement (circa 75k).	80	0	80	0.0
CF&J-3	Self Directed Support - Children with Disabilities. The spend on Self Directed Support (SDS) for 18/19 is projecting a £40k overspend. This is a growing area of need and packages can vary significantly in cost depending on assessed need. There are a number of packages of support in place for which there has been no budget. Spend on SDS is a legal requirement but also is a spend to save part of the budget. Failure to provide individual packages of care and support often leads to whole of childhood external placements at significant additional cost.	40	0	40	2.0
CF&J-4	Kinship Allowances - Due to continued increase in demand, at end of quarter 2 in 18/19, there is a projected £63k overspend within the financial year on Kinship Allowance. This follows the requirement to pay allowances to a wider range of individuals and at a rate equivalent to that paid to Foster Carers. monitoring this to consider whether the original Scottish Government allocation is adequate.	63	0	63	0.0
	TOTAL BUDGET ISSUES	251	0	251	2.0

Digital Enablement, IT, Human Resources & Business Support

Budget Issue Ref.	Description of Budget Issue	2019/20 Ongoing £'000	2019/20 One-off £'000	2019/20 Total £'000	2019/20 Staff Impact FTE
DE.IT.HR&BS 1	Resourcelink - annual cost for Software as a Service (Hosted) environment. This is an ongoing cost to move to the hosted environment which is not currently built in to our base budget . There are significant benefits of the move to hosted in terms of effectiveness of the system and the release of IT resources which are required to maintain the on-premise system.	0	56	56	0.0
DE.IT.HR&BS-2	Funding for maintenance of new phone system (previously R and R no longer available.	80	0	80	0.0
	TOTAL BUDGET ISSUES	80	56	136	0.0

Risks Affecting Delivery of Budget Proposals, including any impact on any risks identified in Corporate and/or Directorate Risk Register

The budget proposals have been considered from a risk perspective.

There are a number of risks that we will need to monitor and manage to achieve these proposals, as outlined in the table below:-

Budget Issue Ref.	Description of Risk	Likelihood 1 - 5	Impact 1 - 5	Score *	Further Treatment Required YES/NO
SL-1	Additional costs of unitary charge and associated rates increases. If this cannot be funded corporately the total reduction in staff costs to fund the pressures will be in the region of £1.5m.	3	4	12	NO
CF&J-1	The service is unable to continue to provide a bespoke residential service for individuals concerned and external placements need to be purchased. Likely sibling group would be separated and cost circa £1m per annum accessed as likely.	3	5	15	YES
CF&J-2	The service has to reduce staffing compliment across residential services to meet increased costs significantly increasing risk of service failure.	3	4	12	YES
CF&J-3	The service has to reduce staffing capacity or service elsewhere in the children with disability service to fund SDS. Increasing the risk that care needs will not be assessed nor reviewed in line with regulations. Alternatively reduce the availability of internally provided respite services which significantly increases the risk of high cost external care packages.	3	4	12	YES
CF&J-4	Service is unable to meet requirement to pay kinship carer allowances.	4	3	12	YES
DE.IT.HR&BS 1	This is an ongoing cost to move to the hosted environment which is not currently built in to our base budget . There are significant benefits of the move to hosted in terms of effectiveness of the system and the release of IT resources which are required to maintain the on-premise system.	5	5	10	NO
DE.IT.HR&BS-2	Telephony (schools and corp)stops working and impacts council operational business. Council reneges on contract already signed.	4	5	9	YES

	<u>Likelihood</u>	<u>Impact</u>
1	Very Low	Negligible
2	Low	Marginal
3	Low to High	Significant
4	High	Major
5	Very High	Critical

Definitions of the above categories are set out in the Council's Risk Management Guidance, which can be accessed via the following link:-

<http://intranet/CouncilInfo/Pages/CorporateManagement-RiskManagement.aspx>

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

Angus Health & Social Care Partnership (Adult Services)

REVENUE BUDGET 2019/20
 BUSINESS UNIT:
 SERVICE:

AHSCP (ADULT SERVICES)
 SUMMARY

Sept. '18 Prices

	<u>Final</u> <u>Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2018/19</u> <u>£'000</u>	<u>Adjustments</u> <u>to 2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Revised</u> <u>2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues</u> <u>2019/20</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Review of</u> <u>Charges</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2019/20</u> <u>£'000</u>
AHSCP (Adult Services)	44,587	(37)	44,550	47,502	0	0	0	47,502
TOTAL AHSCP (ADULT SERVICES)	44,587	(37)	44,550	47,502	0	0	0	47,502

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

Place Directorate

REVENUE BUDGET 2019/20
DIRECTORATE:
BUSINESS UNIT:
SERVICE:

PLACE
SUMMARY

Sept. '18 Prices

	<u>Final Budget @ Outturn Prices 2018/19 £'000</u>	<u>Adjustments to 2018/19 Budget £'000</u>	<u>Revised 2018/19 Budget £'000</u>	<u>Provisional Base Budget Submission (Before Budget Issues 2019/20 £'000</u>	<u>Budget Issues Ongoing £'000</u>	<u>Budget Issues One-Off £'000</u>	<u>Review of Charges £'000</u>	<u>Revised Base Budget Submission 2019/20 £'000</u>
Place Directorate	109	0	109	73	0	0	(4)	69
Business Support & Improvement	637	(202)	435	486	0	0	0	486
Communities	21,108	(122)	20,986	21,258	585	0	(89)	21,754
Infrastructure	17,643	(65)	17,578	17,499	47	0	(42)	17,504
Services to Communities	5,177	(8)	5,169	5,049	0	0	0	5,049
Finance & Legal	6,551	(53)	6,498	6,336	0	0	(12)	6,324
Resilience	113	(113)	0	0	0	0	0	0
TOTAL PLACE	51,338	(563)	50,775	50,701	632	0	(147)	51,186

Strategic Directorate:- Place

Budget Issues Recommended for Approval 2019/20

Communities

Budget Issue Ref.	Description of Budget Issue	2019/20 Ongoing £'000	2019/20 One-off £'000	2019/20 Total £'000	2019/20 Staff Impact FTE
Comm-1	Increased costs for disposal of residual waste - as outlined in Report 43/19 to the 7 February 2019 Angus Council meeting there is a need to correct an under provision in the Waste Services revenue budget arising from the new residual waste contract. On a gross basis this under provision is £460,000 but this is offset by estimated savings from changes to recycling centre provision (£160,000) which have been included in the Change Programme leaving a net £300,000 impact. It is proposed to uplift the gross budget by £360,000 taking £100,000 as a risk given that tonnage and gainshares under the contract are difficult to predict.	360	0	360	0.0
Comm-2	Increased costs for processing of co-mingled recycling and associated loss of income from sale of recyclables - as per Report 341/13 to Neighbourhood Services Committee, the introduction of the new kerbside recycling service was forecasted to lead to a net loss of income from sale of recyclables of £325k. This was to be balanced by a saving from diversion of waste (increased recycling) to landfill/DERL. However it was also based on receiving an income of £5/tonne for co-mingled recycling, but the actual cost is now £40/tonne - the change is due to drops in commodity prices for materials, stricter rules by China on import of waste into country and new industry codes of practice. Based on c11,000 tonnes/year of co-mingled recycling this equates to additional revenue pressure of £495k. Significant savings and increased income in other budgets in other areas have been used to address the variance, however there remains an estimated annual shortfall in budget of £225k. This relates to budgets for co-mingled gate fee and sale of paper, cardboard and steel and alu cans.	225	0	225	0.0
	TOTAL BUDGET ISSUES	585	0	585	0.0

Infrastructure Services

Budget Issue Ref.	Description of Budget Issue	2019/20 Ongoing £'000	2019/20 One-off £'000	2019/20 Total £'000	2019/20 Staff Impact FTE
INFR-1	A92 Unitary Charge contract payments 2019/20. In the past couple years the A92 contract payments have been over budget c. £40k pa. Even after allowing for agreed contract uplift of £171k in 2019/20 a budget shortfall of c. £47k is estimated given anticipated traffic volumes and RPI increase.	47	0	47	0.0
	TOTAL BUDGET ISSUES	47	0	47	0.0

Risks Affecting Delivery of Budget Proposals, including any impact on any risks identified in Corporate and/or Directorate Risk Register

The budget proposals have been considered from a risk perspective.

There are no risks that we will need to monitor and manage to deal with these issues;

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

Strategic Policy, Transformation & Public Sector Reform

REVENUE BUDGET 2019/20

DIRECTORATE:

STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM

BUSINESS UNIT:

SERVICE:

SUMMARY

Sept. '18 Prices

	<u>Final Budget @ Outturn Prices 2018/19 £'000</u>	<u>Adjustments to 2018/19 Budget £'000</u>	<u>Revised 2018/19 Budget £'000</u>	<u>Provisional Base Budget Submission (Before Budget Issues 2019/20 £'000</u>	<u>Budget Issues Ongoing £'000</u>	<u>Budget Issues One-Off £'000</u>	<u>Review of Charges £'000</u>	<u>Revised Base Budget Submission 2019/20 £'000</u>
Strategic Policy, Transformation & Public Sector Reform Directorate	549	0	549	550	0	0	0	550
Strategic Policy & Economy	1,807	9	1,816	1,822	0	0	0	1,822
Governance & Change	308	62	370	371	0	0	0	371
Risk, Resilience & Safety	0	249	249	248	0	0	0	248
Internal Audit	305	(33)	272	273	0	0	0	273
TOTAL STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM	2,969	287	3,256	3,264	0	0	0	3,264

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

Other Services

REVENUE BUDGET 2019/20
DIRECTORATE:
BUSINESS UNIT:
SERVICE:

VARIOUS
OTHER SERVICES

	<u>Final</u> <u>Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2018/19</u> <u>£'000</u>	<u>Adjustments</u> <u>to 2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Revised</u> <u>2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues</u> <u>2019/20</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Review of</u> <u>Charges</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2019/20</u> <u>£'000</u>
Corporate Initiatives	23	(3)	20	22				22
Angus Council Community Grants Scheme	51		51	51				51
Health and Safety at Work	8		8	8				8
Employee Assistance Programme	20		20	20				20
British Sign Language	11		11	11				11
Corporate Equalities	2		2	2				2
Ordnance Survey	63	(13)	50	50				50
Long Service Award Scheme	3	(1)	2	2				2
Staff & Elected Member Training	72		72	72				72
Audit Fee	240		240	240				240
COSLA	73		73	73				73
Interest on Revenue Balances	(350)		(350)	(350)				(350)
Corporate & Democratic Core	7	1	8	21				21
Provision for Additional Burdens	721	(221)	500	500				500
NDR Discretionary Reliefs	70		70	70				70
Council Tax Support	5,490		5,490	5,490				5,490
Scottish Welfare Fund	585		585	585				585
Discretionary Housing Payments	1,225		1,225	675				675
Cash Payment Transaction Costs	50		50	50				50
Purchase of Annual Leave (Employees)	(58)		(58)	(58)				(58)
Electoral Registration	182		182	182				182
Council Election Expenses	62	(36)	26	26				26
Children's Panel	43	(34)	9	9				9
Public Records (Scotland) Act	50	(50)	0	0				0
Scotland Excel	89		89	89				89
Upkeep of Clocks & War Memorials, etc.	47		47	47				47
Centralised Property Maintenance	705		705	705				705
Centralised Energy Management	163		163	163				163
Carbon Reduction Fund	407		407	407				407
Feasibility Studies	25		25	25				25
CCTV - Angus Share of Costs (Gross)	145	(50)	95	145				145
Christmas Lighting	34		34	34				34
Citizens Advice Bureau	108		108	108				108
Collaboration and Joint Working	100	(80)	20	20				20
Tay Cities Deal	0		0	100				100
Energy - increase in contracted rates for gas	121		121	121				121
Apprenticeship Levy	735	(200)	535	535				535
Scottish Wide Area Network	0	0	0	470				470
CSS Recharges to Non Gen Fund (HRA)	(1,024)		(1,024)	(1,024)				(1,024)
Net Expenditure - Other Services	10,298	(687)	9,611	9,696	0	0	0	9,696
Surplus Local Tax & MOD C. Tax income	(200)		(200)	(200)				(200)
Income from Long Term Empty Properties	0		0	(250)				(250)
Capital Financing Costs	13,841		13,841	13,198				13,198
Provision for Pay Award 18/19	2,884		2,884	2,295				2,295
Teachers Pay Award Provision 18/19	1,432		1,432	1,720				1,720
Provision for Pay Award 19/20	0		0	2,174				2,174
Teachers Pay Award Provision 19/20	0		0	1,729				1,729
Severance Costs	3,000		3,000	0				0
Energy Costs Budget Provision	0		0	420				420
Non Domestic Rate Poundage rate Increase	153		153	153				153
Specific Grants Netted off With Services	5,209		5,209	9,142				9,142
Earmarked Grants to be allocated	0		0	549				549
Change Programme Savings	(2,099)	1,434	(665)	(5,852)				(5,852)
Net Expenditure - Corporate Items	24,220	1,434	25,654	25,078	0	0	0	25,078

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

Facilities Management

REVENUE BUDGET 2019/20
 BUSINESS UNIT:
 SERVICE:

FACILITIES MANAGEMENT
 SUMMARY

Sept. '18 Prices

	<u>Final</u> <u>Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2018/19</u> <u>£'000</u>	<u>Adjustments</u> <u>to 2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Revised</u> <u>2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues</u> <u>2019/20</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Review of</u> <u>Charges</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2019/20</u> <u>£'000</u>
Facilities Management	2,132	(48)	2,084	2,463	0	0	0	2,463
TOTAL FACILITIES MANAGEMENT	2,132	(48)	2,084	2,463	0	0	0	2,463

**2019/20
Provisional Revenue Budget
(Including Budget Issues 2019/20)**

Valuation Joint Board & Joint Arrangement

REVENUE BUDGET 2019/20
 DIRECTORATE:
 BUSINESS UNIT:
 SERVICE:

VALUATION JOINT BOARD & JOINT ARRANGEMENT

	<u>Final</u> <u>Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2018/19</u> <u>£'000</u>	<u>Adjustments</u> <u>to 2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Revised</u> <u>2018/19</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues)</u> <u>2019/20</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Review of</u> <u>Charges</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2019/20</u> <u>£'000</u>
<u>Valuation Joint Board</u> Net Expenditure	720	0	720	743	0	0	0	743
<u>Tayside Contracts (Joint Arrangement)</u> Net Surplus (Angus Share)	(300)	0	(300)	(460)	0	0	0	(460)