

Schools & Learning	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	78.618	78.588	0.030	Currently projecting a minor saving on teachers salary costs within Secondary
Property Costs	11.470	11.845	(0.375)	Projected deficit due to insufficient budget to contain inflationary increases relating to rate charges, energy costs, ground maintenance and facilities management charges (mainly cleaning costs) within Primary and Secondary
Transport Costs	3.706	3.706	0.000	
Supplies & Services	9.881	9.881	0.000	
Third Party Payments	16.453	16.453	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(6.691)	(6.691)	0.000	There is likely that all of the Early Years grant income will not be spent, however an unknown proportion of it will need be used to augment to Early Year Expansion capital programme. It is difficult to predict the amount of grant which will be unspent therefore it has been made break even at this stage.
<b>Net Expenditure</b>	<b>113.437</b>	<b>113.782</b>	<b>(0.345)</b>	

Communities	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	13.947	13.846	0.101	Insignificant variance as % of budget
Property Costs	1.143	1.132	0.011	Minor variance
Transport Costs	4.375	4.490	(0.115)	WASTE: vehicle costs currently projecting a deficit of £110k; anticipated costs will be inline with last years position. Mileage allowance projecting a £11k deficit
Supplies & Services	8.145	8.325	(0.180)	GROUND MICE: Deficit of £105k within Project materials, Ext contracts £50k deficit, these are rechargeable. Saving of £21k within Maintenance Equipment. WASTE: Co - mingle recyclate £319k deficit due to increase in tender price. Hire of equipment £17 deficit, Misc supplies £25 deficit. MVV Environmental Baldovie Limited - new waste incineration contract saving of £250k. ENV, HEALTH & CONSUMER PROTECTION: Sampling Fees to public Analyst £47k saving
Third Party Payments	23.648	23.679	(0.031)	No significant variances at this stage
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.737	1.737	0.000	
Income	(31.754)	(31.506)	(0.248)	WASTE: Deficit in Recyclate income £101k. Deficit in Sale of electricity £40k due to Landfill not producing anymore. GRD MICE: Additional income £198k, reflective of additional contracts won to date. BURIAL GRDS: Burial Income deficit £120k. FLEET: deficit in income regarding ongoing depreciation budget issue £145k (similar to prior years)
<b>Net Expenditure</b>	<b>21.241</b>	<b>21.703</b>	<b>(0.462)</b>	

Children, Families & Justice	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	10.965	10.965	0.000	
Property Costs	0.376	0.376	0.000	
Transport Costs	0.522	0.522	0.000	
Supplies & Services	0.295	0.295	0.000	
Third Party Payments	8.515	8.515	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.781)	(1.781)	0.000	
<b>Net Expenditure</b>	<b>18.892</b>	<b>18.892</b>	<b>0.000</b>	

<b>Infrastructure</b>	<b>(1) Revised Net Budget £m</b>	<b>(2) Projected Outturn £m</b>	<b>(3) = (1) - (2) Projected Variance Fav / (Adv) £m</b>	<b>Main Reason for Projected Variance</b>
Employee Costs	6.638	6.445	0.193	ROADS: Slippage caused by vacancies £200k
Property Costs	0.203	0.203	0.000	
Transport Costs	0.204	0.207	(0.003)	Minor variance
Supplies & Services	0.707	0.722	(0.015)	Minor variance
Third Party Payments	16.253	16.253	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(6.819)	(6.435)	(0.384)	ROADS: Rds capital fee recharges deficit £200k and £200k shortfall on car parking income.
<b>Net Expenditure</b>	<b>17.186</b>	<b>17.395</b>	<b>(0.209)</b>	

Finance	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	4.825	4.725	0.100	Early identification of Savings to be offered up as future savings (£89k)
Property Costs	0.000	0.000	0.000	
Transport Costs	0.046	0.033	0.013	Early identification of Savings to be offered up as future savings (£11k)
Supplies & Services	0.503	0.501	0.002	Minor variance
Third Party Payments	0.111	0.111	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.321)	(1.326)	0.005	Minor variance
<b>Net Expenditure</b>	<b>4.164</b>	<b>4.044</b>	<b>0.120</b>	

Human Resources, Digital Enablement, Information Technology & Business Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.475	3.417	0.058	This is mainly due to employee slippage resulting from vacant posts / secondments at this stage
Property Costs	0.048	0.048	0.000	
Transport Costs	0.023	0.023	0.000	
Supplies & Services	0.853	0.853	0.000	
Third Party Payments	0.249	0.249	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.260)	(1.260)	0.000	
<b>Net Expenditure</b>	<b>3.388</b>	<b>3.330</b>	<b>0.058</b>	

Strategic Policy, Transformation & Public Sector Reform	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.699	3.609	0.090	Employee slippage due to vacancies within Organisational Development
Property Costs	0.337	0.384	(0.047)	Deficit on Economic Development building/plant general repairs £19k, property maintenance £14k, window cleaning £11k, electricity £6k
Transport Costs	0.029	0.019	0.010	Minor aggregated variances across Service
Supplies & Services	0.404	0.356	0.048	Various areas within Economic Development: Sectors projecting a total saving of £59k. This is partially offset by deficits in IT Software Licence/Maintenance £8k and subscriptions £7k.
Third Party Payments	0.690	0.659	0.031	Insignificant variance as % of budget
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.032	0.000	
Income	(1.830)	(1.825)	(0.005)	Insignificant variance as % of budget
<b>Net Expenditure</b>	<b>3.361</b>	<b>3.234</b>	<b>0.127</b>	

Legal & Democratic	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	2.924	2.873	0.051	Employee vacancies
Property Costs	0.071	0.067	0.004	Minor variance
Transport Costs	0.059	0.046	0.013	Hire/Leases car - £8k (2019/20 was paid in 2018/19 in error, and no adjustment made), Members mileage - £5k
Supplies & Services	0.266	0.227	0.039	Various savings. Most significant - misc supplies and services £10k, maintenance service specific equip - £7k, mobile phone rentals - £8k, BT One Bill - £7k. Other smaller savings offset by deficits on taxi testing and inspection fees £15k. 2018/19 fees were not accrued at the year end and were paid out of 2019/20.
Third Party Payments	0.012	0.012	0.000	
Support Costs	0.019	0.018	0.001	Minor variance
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.836)	(0.822)	(0.014)	Deficit in CSS recharge income £16k. Various other compensating variances.
<b>Net Expenditure</b>	<b>2.515</b>	<b>2.421</b>	<b>0.094</b>	



Other Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	(0.165)	0.585	(0.750)	Corporate staff slippage target to be offset against projected savings in services employee costs
Property Costs	1.017	1.021	(0.004)	Increased costs within Salix projects (£0.014m) but part of this is offset by income. Centralised Energy Management costs underspend £0.013m and increased costs within Corporate Properties (£0.003m) all offset by income.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.567	1.573	(0.006)	Minor Variances
Third Party Payments	7.430	7.380	0.050	No spend projected for grants to voluntary bodies £0.051m and minor overspend (£0.001m).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.451)	(0.464)	0.013	Additional income on Salix projects (£0.010m) and additional rent on Corporate Properties (£0.003m).
<b>Net Expenditure</b>	<b>9.398</b>	<b>10.095</b>	<b>(0.697)</b>	

Facilities Management	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.219	0.219	0.000	
Property Costs	1.786	1.786	0.000	
Transport Costs	0.036	0.036	0.000	
Supplies & Services	0.373	0.373	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.147)	(0.147)	0.000	
<b>Net Expenditure</b>	<b>2.267</b>	<b>2.267</b>	<b>0.000</b>	

Services to Communities (residual elements)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.016	0.016	0.000	
Property Costs	1.580	1.580	0.000	
Transport Costs	0.045	0.045	0.000	
Supplies & Services	0.115	0.115	0.000	
Third Party Payments	4.238	4.238	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.767)	(0.367)	(0.400)	Reduced charges to Housing Revenue Account
<b>Net Expenditure</b>	<b>5.227</b>	<b>5.627</b>	<b>(0.400)</b>	

People Directorate (residual elements)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.695	0.805	(0.110)	Projected deficit mainly due to employee slippage target within this budget heading which is unachievable. The slippage was inherited from the former Quality & Performance section.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.018	0.018	0.000	
Supplies & Services	0.010	0.010	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	0.000	0.000	0.000	
<b>Net Expenditure</b>	<b>0.723</b>	<b>0.833</b>	<b>(0.110)</b>	

Place Directorate & Business Support (residual elements)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	1.293	1.293	0.000	Business Support Review virement pending, no significant variances at this stage
Property Costs	0.154	0.154	0.000	
Transport Costs	(0.021)	(0.021)	0.000	
Supplies & Services	0.064	0.064	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.002	0.002	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.076)	(0.926)	(0.150)	Reduced South Links income & Housing Revenue Account recharge
<b>Net Expenditure</b>	<b>0.416</b>	<b>0.566</b>	<b>(0.150)</b>	

Angus Health and Social Care Partnership	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	20.671	19.987	0.684	Employee turnover has created a number of vacancies within care management teams and community based teams. This will continue to be monitored.
Property Costs	1.055	1.055	0.000	
Transport Costs	0.959	0.974	(0.015)	Minor variances
Supplies & Services	0.872	0.877	(0.005)	Minor variances
Third Party Payments	50.979	51.072	(0.093)	Savings in residential placements are offset by projected increased costs for home care. There are also a number of unmet savings targets which continue to be monitored.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(27.035)	(26.464)	(0.571)	Income from service users is difficult to predict and will continue to be closely monitored. Impact of introduction of free personal care for under 65s continues to be monitored and the impact on income will be reviewed in the coming months.
<b>Net Expenditure</b>	<b>47.501</b>	<b>47.501</b>	<b>0.000</b>	

Housing Revenue Account	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Expenditure</b>				
Financing Charges	11.389	11.389	0.000	
Supervision & Management	8.048	8.048	0.000	
Repairs & Maintenance	8.343	8.343	0.000	
Loss of Rents	0.959	0.959	0.000	
Other Expenditure	0.624	0.624	0.000	
<b>Net Expenditure</b>	<b>29.363</b>	<b>29.363</b>	<b>0.000</b>	
<b>Income</b>				
Rents & Service Charges	(28.709)	(28.709)	0.000	
Other Income	(0.229)	(0.229)	0.000	
Homelessness Funding	(0.425)	(0.425)	0.000	
<b>Total Income</b>	<b>(29.363)</b>	<b>(29.363)</b>	<b>0.000</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	