

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	79.841	79.816	0.025	Savings are anticipated on Secondary teachers and Primary LG salary costs. These are marginally reduced by increased salary costs relating to School & Pupil Support Assistants and unbudgeted severance costs.
Property Costs	11.740	11.974	(0.234)	Mainly due to insufficient budget to contain inflationary increases relating to rate charges, energy costs, ground maintenance and facilities management charges within Primary and Secondary.
Transport Costs	3.583	3.579	0.004	Reduced teachers car allowances.
Supplies & Services	11.607	11.531	0.076	Minor savings on educational resources, materials and miscellaneous supplies & services.
Third Party Payments	20.995	21.137	(0.142)	Increased expenditure in relation to other local authority placements and special school fees including Kingspark, Dundee.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(10.688)	(10.772)	0.084	Increased government grant and section 23 income which is partially offset by reduced school lets income. There is likely to be unspent Early Years grant income however an unknown proportion of it will be required to augment the Early Year Expansion capital programme. Any unspent grant income will be carried forward into financial year 2020/21.
Net Expenditure	117.078	117.265	(0.187)	
Less Employee Costs Projected Variance		(0.025)	0.025	
Revised Projected Variance Fav / (Adv)	117.078	117.290	(0.212)	

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	13.792	13.455	0.337	<u>Waste</u> : (£206k) slippage due to industrial action, vacancies and sickness absence, remainder savings <u>Planning &amp; Communities</u> : slippage on vacant posts.
Property Costs	1.145	1.125	0.020	No significant variances as % of total budget
Transport Costs	4.374	4.459	(0.085)	Primarily <u>Waste</u> : fuel £55k saving. Maintenance currently projecting a £117k deficit due to changes in shift pattern and maintenance schedules - this may improve as the financial year progresses. Remainder within <u>Ground Maintenance</u> : various budget headings.
Supplies & Services	8.133	8.261	(0.128)	<u>Waste</u> : dry mixed recycle £204k deficit due to increase (73%) in tender price, new contract commencing 01 09 19. Dundee incineration plant budget savings £250k due to reduction in household waste and additional income gain share. <u>Ground Maintenance</u> : project materials £105k deficit, external contracts £65k deficit, both rechargeable.
Third Party Payments	23.668	23.703	(0.035)	No significant variances as % of total budget
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.737	1.696	0.041	No significant variances as % of total budget
Income	(31.728)	(31.625)	(0.103)	<u>Waste</u> : recycle income below target £101k, sale of electricity £23k under target due to landfill not producing anymore, garden waste anticipated £46k over target, commercial waste anticipated £32k over target. <u>Burial Grounds</u> : income behind budget £45k based on trends so far this year. £20k saving taken off 19/20 should have been 20/21 so unachievable in 19/20. <u>Ground Maintenance</u> : additional £170k reflective of contracts won to date. <u>Fleet</u> : £150k deficit historical budget issue re depreciation.
<b>Net Expenditure</b>	<b>21.121</b>	<b>21.074</b>	<b>0.047</b>	
Less Employee Costs Projected Variance		(0.337)	0.337	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>21.121</b>	<b>21.411</b>	<b>(0.290)</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	10.717	10.464	0.253	This is due to staff slippage as a result of vacant posts partially offset by increased agency staff.
Property Costs	0.437	0.404	0.033	Mainly due to expected savings on planned maintenance and energy charges.
Transport Costs	0.529	0.493	0.036	Reduced vehicle leasing costs and mileage allowances.
Supplies & Services	0.415	0.427	(0.012)	Additional legal costs.
Third Party Payments	8.255	8.277	(0.022)	This is mainly due to increased residential school charges
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.915)	(1.924)	0.009	Increased contributions from other agencies
<b>Net Expenditure</b>	<b>18.438</b>	<b>18.141</b>	<b>0.297</b>	
Less Employee Costs Projected Variance		(0.253)	0.253	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>18.438</b>	<b>18.394</b>	<b>0.044</b>	

Infrastructure	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	6.652	6.282	0.370	Assets: Staff Slippage, £105k HRA and £40k Property. Roads: Slippage caused by vacancies £225k
Property Costs	0.203	0.203	0.000	No significant variances identified at this stage
Transport Costs	0.205	0.205	0.000	No significant variances identified at this stage
Supplies & Services	0.714	0.688	0.026	Arb Harb dredging budget saving £46k, to be requested for dredging use in 2020/21, when next dredging due, none 2019/20.
Third Party Payments	16.254	16.174	0.080	£80k saving lighting, due to refund of double payment made in 2018/19 by error.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.250	0.250	0.000	No significant variances identified at this stage
Income	(6.835)	(6.310)	(0.525)	Assets: HRA £105k + Property £20k staff - income reduction. Roads: Roads capital fee recharges under achievement (£200k) & car parking income shortfall (£200k)
Net Expenditure	17.443	17.492	(0.049)	
Less Employee Costs Projected Variance		(0.040)	0.040	
Revised Projected Variance Fav / (Adv)	17.443	17.532	(0.089)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Finance				
Employee Costs	4.827	4.739	0.088	Identified savings (£89k)
Property Costs	0.000	0.000	0.000	
Transport Costs	0.042	0.042	0.000	
Supplies & Services	0.549	0.549	0.000	
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	(1.362)	(1.362)	0.000	
Net Expenditure	4.167	4.079	0.088	
Less Employee Costs Projected Variance		(0.088)	0.088	
Revised Projected Variance Fav / (Adv)	4.167	4.167	0.000	

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	5.866	5.516	0.350	This is mainly due to vacant posts within the new Business Support Unit. It is anticipated that a number of these posts will be filled imminently. Information Technology also has staff slippage as a result of staff leaving and retirements.
Property Costs	0.048	0.047	0.001	
Transport Costs	0.023	0.031	(0.008)	Unbudgeted mileage allowances relating to Business Support Unit.
Supplies & Services	1.122	1.121	0.001	
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	(1.305)	(1.305)	0.000	
<b>Net Expenditure</b>	<b>6.003</b>	<b>5.659</b>	<b>0.344</b>	
Less Employee Costs Projected Variance		(0.350)	0.350	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>6.003</b>	<b>6.009</b>	<b>(0.006)</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	4.176	3.746	0.430	Slipage within Governance & Change £45k, Strategic Policy & Economy £340k and Risk, Resilince & Safety £45k
Property Costs	0.382	0.383	(0.001)	No significant variances identified at this stage
Transport Costs	0.026	0.025	0.001	No significant variances identified at this stage
Supplies & Services	0.733	0.727	0.006	No significant variances identified at this stage
Third Party Payments	1.667	1.638	0.029	No significant variances as % of total budget
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.032	0.000	
Income	(2.845)	(2.795)	(0.050)	No significant variances as % of total budget
<b>Net Expenditure</b>	<b>4.171</b>	<b>3.756</b>	<b>0.415</b>	
Less Employee Costs Projected Variance		(0.403)	0.403	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>4.171</b>	<b>4.159</b>	<b>0.012</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	2.987	2.837	0.150	Slippage on vacancies.
Property Costs	0.032	0.031	0.001	No significant variances at this time
Transport Costs	0.047	0.044	0.003	No significant variances at this time
Supplies & Services	0.263	0.311	(0.048)	Various deficits: photocopying/photocopier hire £29k, taxi testing and inspection fees £15k and Legal fees £14k. Various small savings (£10k) partially compensating.
Third Party Payments	0.012	0.012	0.000	
Support Costs	0.019	0.018	0.001	No significant variances at this time
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.871)	(0.821)	(0.050)	Under-recovery on - Digital Reproduction Unit recharges £79k, property enquiries £21k and CSS recharges £16k. Over-recovery of income in other areas partially compensates - legal fees (£20k), licensing income (£37k), registrars (£11k).
<b>Net Expenditure</b>	<b>2.489</b>	<b>2.432</b>	<b>0.057</b>	
Less Employee Costs Projected Variance		(0.150)	0.150	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.489</b>	<b>2.582</b>	<b>(0.093)</b>	



	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Other Services				
Employee Costs	(0.707)	(0.809)	0.102	N/A
Property Costs	1.042	1.042	0.000	
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.680	1.676	0.004	N/A
Third Party Payments	7.430	7.427	0.003	N/A
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.453)	(0.489)	0.036	Additional income from training and interest on revenue balances.
Net Expenditure	8.992	8.847	0.145	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	8.992	8.847	0.145	

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	0.223	0.177	0.046	Slippage due to a few vacant posts.
Property Costs	1.824	1.824	0.000	
Transport Costs	0.036	0.036	0.000	
Supplies & Services	0.425	0.425	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)	(0.212)	0.065	Prior 2 years draw down of deferred income for St Margaret's House following billing catch up
Net Expenditure	2.361	2.250	0.111	
Less Employee Costs Projected Variance		(0.046)	0.046	
Revised Projected Variance Fav / (Adv)	2.361	2.296	0.065	

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	1.623	1.615	0.008	Minor variances on property maintenance across a number of sites
Transport Costs	0.064	0.064	0.000	
Supplies & Services	0.117	0.117	0.000	
Third Party Payments	4.174	4.174	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.767)	(0.360)	(0.407)	Reduced recharges to Housing Revenue Account
<b>Net Expenditure</b>	<b>5.227</b>	<b>5.626</b>	<b>(0.399)</b>	
Less Employee Costs Projected Variance	0	0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>5.227</b>	<b>5.626</b>	<b>(0.399)</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	0.802	0.780	0.022	Mainly due to staff slippage as a result of vacant posts.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.002	0.002	0.000	
Supplies & Services	0.003	0.003	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>0.807</b>	<b>0.785</b>	<b>0.022</b>	
Less Employee Costs Projected Variance		(0.022)	0.022	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>0.807</b>	<b>0.807</b>	<b>0.000</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	0.701	0.701	0.000	
Property Costs	0.154	0.154	0.000	
Transport Costs	(0.008)	0.000	(0.008)	No significant variances identified at this stage
Supplies & Services	0.077	0.077	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.001	0.001	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.083)	(0.933)	(0.150)	Reduced South Links income £50k & HRA recharge £100k shortfall
<b>Net Expenditure</b>	<b>(0.158)</b>	<b>0.000</b>	<b>(0.158)</b>	
Less Employee Costs Projected Variance		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>(0.158)</b>	<b>0.000</b>	<b>(0.158)</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	20.685	19.807	0.878	Employee turnover has created a number of vacancies within care management teams and community based teams. This will continue to be monitored. Service redesign within supported accommodation has also contributed to this overall position.
Property Costs	1.055	1.057	(0.002)	minor variances
Transport Costs	0.959	0.996	(0.037)	minor variances
Supplies & Services	0.872	0.901	(0.029)	minor variances
Third Party Payments	50.868	50.597	0.271	Savings in residential placements are offset by projected increased costs for home care. Centrally held resources are being used to offset demographic and inflationary demands and these will continue to be monitored in the coming months.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(26.938)	(26.397)	(0.541)	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>46.961</b>	<b>0.540</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	8.031	7.889	0.142	Savings identified to manage anticipated deficit in repairs and maintenance
Repairs & Maintenance	8.443	8.588	(0.145)	Early indications of a deficit mainly due to change of tenancy and emergency repairs
Loss of Rents	0.959	0.959	0.000	
Other Expenditure	0.541	0.541	0.000	
<b>Net Expenditure</b>	<b>29.363</b>	<b>29.366</b>	<b>(0.003)</b>	
<b>Income</b>				
Rents & Service Charges	(28.709)	(28.712)	0.003	No significant variances identified at this stage
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>(29.366)</b>	<b>0.003</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	