

**Strategic Policy,
Transformation and
Public Sector Reform**

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	3.841	3.641	0.200
Property Costs	0.377	0.383	(0.006)
Transport Costs	0.029	0.036	(0.007)
Supplies & Services	0.681	0.766	(0.085)
Third Party Payments	0.687	0.627	0.060
Support Costs	0.000	0.000	0.000
Financing Charges	0.032	0.032	0.000
Income	(1.872)	(1.863)	(0.009)
Net Expenditure	3.775	3.622	0.153

Directorate

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	0.540	0.515	0.025	Service Leader post vacant for first 3 months of 18/19.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.004	0.005	(0.001)	Minor Variances
Supplies & Services	0.005	0.005	0.000	
Third Party Payments	0.000	0.000	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	0.549	0.525	0.024	

**Strategic Policy &
Economy**

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	2.077	1.938	0.139	Staff slippage due to vacant posts and delay in filling posts.
Property Costs	0.377	0.383	(0.006)	Minor Variances
Transport Costs	0.016	0.022	(0.006)	Minor Variances
Supplies & Services	0.376	0.460	(0.084)	£0.100m overspend projected for Sectors Golf due to the Open. Budgets to be re-aligned. Other minor variances.
Third Party Payments	0.663	0.603	0.060	Underspend in Outside Bodies Ec Dev. Budget to be transferred to supplies and services to help fund expenditure on Golf
Support Costs	0.000	0.000	0.000	
Financing Charges	0.032	0.032	0.000	
Income	(1.749)	(1.740)	(0.009)	Increased income from student placements within Assessment Centre area. Small under-recovery of income for Ec Dev. Budgets to be re-aligned.
Net Expenditure	1.792	1.698	0.094	

Governance & Change	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	1.003	0.970	0.033	Staff slippage due to vacant posts and delay in filling posts.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.006	0.006	0.000	
Supplies & Services	0.276	0.276	0.000	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(0.123)	(0.123)	0.000	
Net Expenditure	1.162	1.129	0.033	

Internal Audit	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	0.221	0.218	0.003	Minor Variances
Property Costs	0.000	0.000	0.000	
Transport Costs	0.003	0.003	0.000	
Supplies & Services	0.024	0.025	(0.001)	Minor Variances
Third Party Payments	0.024	0.024	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	0.272	0.270	0.002	

People	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m
Staff Costs	86.229	85.717	0.512
Property Costs	12.220	12.414	(0.194)
Transport Costs	4.242	3.975	0.267
Supplies & Services	10.972	10.847	0.125
Third Party Payments	23.850	23.940	(0.090)
Support Costs	0.000	0.000	0.000
Financing Charges	0.000	0.000	0.000
Income	(9.724)	(9.785)	0.061
Net Expenditure	127.789	127.108	0.681

Directorate	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	0.762	0.814	(0.052)	Projected overspend of £52k mainly due to a specific post that is to be deleted through the Management review and staff slippage target. This is partially offset by a saving resulting from a vacant post.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.018	0.005	0.013	Anticipated underspend on car allowances.
Supplies & Services	0.010	0.008	0.002	Likely underspend on miscellaneous supplies & services.
Third Party Payments	0.000	0.000	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	0.790	0.827	(0.037)	

Schools & Learning	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	71.513	71.089	0.424	This mainly due to projected underspend on teachers salary costs within Early Years, Secondary and Additional Support Needs. There are also minor underspends anticipated on visiting teachers and early year practitioners.
Property Costs	11.749	11.943	(0.194)	Overspend due to higher than budgeted rates charges. The allocated rates budget has been unable to contain inflationary increases over the last 3 years
Transport Costs	3.681	3.477	0.204	Expected underspend on school transport costs.
Supplies & Services	9.532	9.395	0.137	Anticipated underspend on school meals.
Third Party Payments	15.268	15.348	(0.080)	Higher than budgeted charges from Angus Alive for use of sport centres.
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(6.681)	(6.742)	0.061	Increased income relating to school meals.
Net Expenditure	105.062	104.510	0.552	

Children Families & Justice	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	10.358	10.281	0.077	Projected underspend at this stage is mainly due to a vacant post and Agile savings required for 19/20. This could be needed for back pay at Brambles depending on the outcome of a dispute relating to a night shift supplement.
Property Costs	0.387	0.387	0.000	
Transport Costs	0.508	0.458	0.050	Mainly volunteers mileage
Supplies & Services	0.340	0.338	0.002	Miscellaneous Supplies & Services
Third Party Payments	8.363	8.373	(0.010)	Other Establishments
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.778)	(1.778)	0.000	
Net Expenditure	18.178	18.059	0.119	

Digital Enablement, Information Technology, Human Resources & Business Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(5) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	3.596	3.533	0.063	Staff slippage, due to vacant posts not currently being filled.
Property Costs	0.084	0.084	0.000	
Transport Costs	0.035	0.035	0.000	
Supplies & Services	1.090	1.106	(0.016)	Overspend on computer licenses
Third Party Payments	0.219	0.219	0.000	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.265)	(1.265)	0.000	
Net Expenditure	3.759	3.712	0.047	

Place	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	28.255	27.595	0.660
Property Costs	3.458	3.420	0.038
Transport Costs	4.743	4.834	(0.091)
Supplies & Services	10.298	10.728	(0.430)
Third Party Payments	49.978	50.021	(0.043)
Support Costs	0.015	0.015	0.000
Financing Charges	1.784	1.734	0.050
Income	(47.518)	(47.478)	(0.040)
Net Expenditure	51.013	50.869	0.144

Directorate & Business Support	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	1.570	1.572	(0.002)	
Property Costs	0.154	0.154	0.000	
Transport Costs	(0.011)	(0.008)	(0.003)	
Supplies & Services	0.090	0.094	(0.004)	
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.002	0.002	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.072)	(1.072)	0.000	
Net Expenditure	0.733	0.742	(0.009)	

Resilience	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	0.062	0.050	0.012	Staff Slippage post held identified for savings
Property Costs	0.000	0.000	0.000	
Transport Costs	0.001	0.001	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	
Financing Charges	0.000	0.000	0.000	
Income	0.000	0.000	0.000	
Net Expenditure	0.073	0.061	0.012	

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	0.016	0.016	0.000	
Property Costs	1.715	1.718	(0.003)	
Transport Costs	0.064	0.063	0.001	
Supplies & Services	0.117	0.117	0.000	
Third Party Payments	4.030	4.029	0.001	
Support Costs	0.000	0.000	0.000	

Financing Charges	0.000	0.000	0.000	
Income	(0.767)	(0.766)	(0.001)	
Net Expenditure	5.175	5.177	(0.002)	



Communities	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	12.983	12.811	0.172	Staff Slippage; vacant posts during service redesign
Property Costs	1.117	1.186	(0.069)	Rates 34k over, building cleaning 30k over
Transport Costs	4.342	4.451	(0.109)	Direct vehicle costs 78k over, Road tax and Contract hires 120k over (both rechargeable), Fuel £89k under
Supplies & Services	8.156	8.550	(0.394)	Increased waste disposal costs.
Third Party Payments	29.414	29.419	(0.005)	
Support Costs	0.000	0.000	0.000	
Financing Charges	1.784	1.734	0.050	Budget Realignment required. Virement not taken place as yet.
Income	(36.822)	(36.943)	0.121	Parks additional income through contracts won, projects & SLAs
Net Expenditure	20.974	21.208	(0.234)	

Infrastructure Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	6.248	5.893	0.355	Staff Slippage; posts held identified for savings; previous postholders at higher scp; maternity leaves
Property Costs	0.386	0.276	0.110	Energy Performance Certificates - full budget will be split over a number of financial years
Transport Costs	0.227	0.226	0.001	
Supplies & Services	0.746	0.782	(0.036)	
Third Party Payments	16.410	16.449	(0.039)	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(6.473)	(6.313)	(0.160)	Reduced recovery from HRA re staff costs
Net Expenditure	17.544	17.313	0.231	

Finance & Legal	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	7.376	7.253	0.123	Staff slippage
Property Costs	0.086	0.086	0.000	
Transport Costs	0.120	0.101	0.019	Reduction in payments for staff travel allowances
Supplies & Services	1.179	1.175	0.004	Minor Variances
Third Party Payments	0.124	0.124	0.000	
Support Costs	0.013	0.013	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(2.384)	(2.384)	0.000	
Net Expenditure	6.514	6.368	0.146	

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	7.737	7.737	0.000	
Property Costs	1.636	1.676	(0.040)	Overspend on Salix/Carbon Reduction Fund repayments.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.081	1.081	0.000	
Third Party Payments	7.880	7.869	0.011	Reduced request for grants to voluntary bodies.
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.675)	(1.631)	(0.044)	Projection of less than budgeted income from Interest on Revenue Balances offset by additional income on carbon reduction fund.
Net Expenditure	16.659	16.732	(0.073)	

Facilities Management	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Variance
Staff Costs	0.220	0.180	0.040	Staff slippage
Property Costs	1.699	1.708	(0.009)	Minor variances
Transport Costs	0.151	0.058	0.093	Projected underspend calculated for excess mileage in respect of staff relocation under the agile programme.
Supplies & Services	0.157	0.164	(0.007)	Minor variances
Third Party Payments	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(0.143)	(0.143)	0.000	
Net Expenditure	2.084	1.967	0.117	

Adult Services (Integrated Joint Board)	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Variance
Staff Costs	19.626	18.788	0.838	This largely relates to vacancies within the Older People Care and Assessment teams. Further savings are showing following service redesign with supported accommodation services.
Property Costs	1.069	1.069	0.000	
Transport Costs	1.180	1.219	(0.039)	Minor variance
Supplies & Services	0.975	0.982	(0.007)	Minor variance
Third Party Payments	49.353	48.769	0.584	In the main this relates to ring fenced monies which are not required in the current financial year. This is offset by an overspend within older people services and work is currently being done to identify demographic growth implications. Resources have been committed at this time with regards to growth and may be released to offset the current overspend.
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(27.616)	(26.998)	(0.618)	There is a small shortfall in projected income from services users however this will continue to be monitored carefull as the receipt of income can fluctuate. The majority of this shortfall relates to the underachievement of savings targets to date. And this is being monitored closely by senior management.
Net Expenditure	44.587	43.829	0.758	

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	10.757	10.757	0.000	
Supervision & Management	8.039	7.308	0.731	Mainly relates to staff slippage due to posts held vacant prior to service redesign, and lower than budgeted support recharges
Repairs & Maintenance	8.018	8.067	(0.049)	
Loss of Rents	1.110	1.047	0.063	Improving void levels reducing the loss on rent
Other Expenditure	0.524	0.521	0.003	
Protected Tenants	0.000	0.000	0.000	
Cont to Survive & Thrive	0.000	0.000	0.000	
Total Expenditure	28.448	27.700	0.748	
Income				
Rents & Service Charges	(27.613)	(27.613)	0.000	
Other Income	(0.210)	(0.210)	0.000	
External Funding Sources	0.000	0.000	0.000	
Homelessness Funding	(0.625)	(0.625)	0.000	
Total Income	(28.448)	(28.448)	0.000	
Net Expenditure	0.000	(0.748)	0.748	