

**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	4.143	3.868	0.275
Property Costs	0.378	0.413	(0.035)
Transport Costs	0.030	0.039	(0.009)
Supplies & Services	0.728	0.728	0.000
Third Party Payments	0.691	0.627	0.064
Support Costs	0.000	0.000	0.000
Financing Charges	0.032	0.032	0.000
Income	(1.912)	(1.860)	(0.052)
<b>Net Expenditure</b>	<b>4.090</b>	<b>3.847</b>	<b>0.243</b>

**Directorate**

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
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	0.003	0.001	Minor Variances
Supplies & Services	0.005	0.006	(0.001)	
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	
<b>Net Expenditure</b>	<b>0.549</b>	<b>0.524</b>	<b>0.025</b>	

**Strategic Policy &  
Economy**

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	2.102	1.955	0.147	Staff slippage due to vacant posts and delay in filling posts.
Property Costs	0.378	0.413	(0.035)	Overspends projected in various areas (Electricity - £10k, Cleaning £12k, rents £7k, others - £6k)
Transport Costs	0.016	0.028	(0.012)	Overspend on mileage - £11k
Supplies & Services	0.413	0.408	0.005	Minor variances
Third Party Payments	0.667	0.603	0.064	Various funds within Skills team now projecting underspend (Personal Development Fund - £20k, Employability Fund - £20k). Outside Bodies budget within Core projecting £22k underspend)
Support Costs	0.000	0.000	0.000	
Financing Charges	0.032	0.032	0.000	
Income	(1.789)	(1.735)	(0.054)	Underrecovery of income for Montrose South Regeneration Officer - £45k. Post vacant since 31st May 2018. Other minor variances - £9k.
<b>Net Expenditure</b>	<b>1.819</b>	<b>1.704</b>	<b>0.115</b>	

**Governance &  
Change**

	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.918	0.823	0.095	Staff slippage due to vacant posts and delay in filling posts.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.006	0.005	0.001	
Supplies & Services	0.276	0.281	(0.005)	
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	
<b>Net Expenditure</b>	<b>1.200</b>	<b>1.109</b>	<b>0.091</b>	

**Internal Audit**

	(1) Revised Net Budget	(2) <b>Projected Outturn</b>	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.221	0.213	0.008	Minor Variances
Property Costs	0.000	0.000	0.000	
Transport Costs	0.003	0.002	0.001	
Supplies & Services	0.024	0.023	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	(0.002)	0.002	
<b>Net Expenditure</b>	<b>0.272</b>	<b>0.260</b>	<b>0.012</b>	

**Risk, Resilience &  
Safety**

	(1) Revised Net Budget	(2) <b>Projected Outturn</b>	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.362	0.362	0.000	Minor Variances
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	(0.123)	(0.123)	0.000	
<b>Net Expenditure</b>	<b>0.250</b>	<b>0.250</b>	<b>0.000</b>	

People	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	85.991	85.478	0.513
Property Costs	12.220	12.297	(0.077)
Transport Costs	4.256	4.009	0.247
Supplies & Services	11.052	10.941	0.111
Third Party Payments	23.850	24.069	(0.219)
Support Costs	0.000	0.000	0.000
Financing Charges	0.000	0.000	0.000
Income	(9.724)	(9.791)	0.067
<b>Net Expenditure</b>	<b>127.645</b>	<b>127.003</b>	<b>0.642</b>

Directorate	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.762	0.818	(0.056)	Projected overspend of £56k mainly due to unachievable 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	0.010	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	
<b>Net Expenditure</b>	<b>0.790</b>	<b>0.833</b>	<b>(0.043)</b>	

Schools & Learning	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	71.485	71.032	0.453	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.
Property Costs	11.749	11.855	(0.106)	Overspend due to higher than budgeted rates charges. The property budgets within Primary and Secondary have been re-aligned to reduce the overspend position on rates.
Transport Costs	3.686	3.470	0.216	Expected underspend on school transport costs.
Supplies & Services	9.557	9.425	0.132	Anticipated underspend on school meals.
Third Party Payments	15.268	15.350	(0.082)	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)	(6.748)	0.067	Increased income relating to school meals.
<b>Net Expenditure</b>	<b>105.064</b>	<b>104.384</b>	<b>0.680</b>	

Children Families & Justice	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	10.362	10.309	0.053	Projected underspend at this stage is mainly due to a vacant post and Agile savings required for 19/20. This may be impacted from possible changes arising to night shift supplements.
Property Costs	0.387	0.358	0.029	Future agile savings
Transport Costs	0.517	0.499	0.018	Mainly volunteers mileage
Supplies & Services	0.363	0.368	(0.005)	
Third Party Payments	8.363	8.500	(0.137)	Anticipated overspends re: kinship. Increased agency provision required at Carseburn and Strathmore Centre.
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.778)	(1.778)	0.000	
<b>Net Expenditure</b>	<b>18.214</b>	<b>18.256</b>	<b>(0.042)</b>	

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 Projected Variance
Staff Costs	3.382	3.319	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	1.122	1.138	(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	
<b>Net Expenditure</b>	<b>3.577</b>	<b>3.530</b>	<b>0.047</b>	

Place	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	28.093	27.632	0.461
Property Costs	3.423	3.365	0.058
Transport Costs	4.743	4.881	(0.138)
Supplies & Services	10.188	10.836	(0.648)
Third Party Payments	49.964	46.553	3.411
Support Costs	0.015	0.015	0.000
Financing Charges	1.784	1.784	0.000
Income	(47.297)	(43.873)	(3.424)
<b>Net Expenditure</b>	<b>50.913</b>	<b>51.193</b>	<b>(0.280)</b>

Directorate & Business Support	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	1.504	1.505	(0.001)	
Property Costs	0.154	0.154	0.000	
Transport Costs	(0.011)	(0.010)	(0.001)	
Supplies & Services	0.090	0.092	(0.002)	
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	
<b>Net Expenditure</b>	<b>0.667</b>	<b>0.671</b>	<b>(0.004)</b>	

Services To Communities	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.016	0.016	0.000	
Property Costs	1.681	1.681	0.000	
Transport Costs	0.064	0.064	0.000	
Supplies & Services	0.117	0.118	(0.001)	
Third Party Payments	4.016	4.013	0.003	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(0.767)	(0.765)	(0.002)	
<b>Net Expenditure</b>	<b>5.127</b>	<b>5.127</b>	<b>0.000</b>	

Communities	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	13.047	12.969	0.078	Staff Slippage; vacant posts during service redesign
Property Costs	1.117	1.166	(0.049)	Rates 33k over, building cleaning 30k over, unplanned maint under 20k
Transport Costs	4.342	4.499	(0.157)	Direct vehicle costs 55k over, Road tax and Contract hires 131k over (both rechargeable), Fuel £55k under, Insurance 12k over, car allowances 7k over
Supplies & Services	8.056	8.633	(0.577)	Increased waste disposal costs.
Third Party Payments	29.414	25.941	3.473	Housing Benefit payments reduction due to universal credit 3,435k
Support Costs	0.000	0.000	0.000	
Financing Charges	1.784	1.784	0.000	
Income	(36.722)	(33.442)	(3.280)	Housing Benefit Grant 3495k under target due to impact of universal credit. Parks additional income through contracts won , projects & SLAs 191k
<b>Net Expenditure</b>	<b>21.038</b>	<b>21.550</b>	<b>(0.512)</b>	

Infrastructure Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Projected Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	6.170	5.938	0.232	Staff Slippage; posts held identified for savings; previous postholders at higher scp; maternity leaves Energy Performance Certificates - full budget will be split over a number of financial years
Property Costs	0.386	0.276	0.110	
Transport Costs	0.227	0.223	0.004	
Supplies & Services	0.746	0.823	(0.077)	
Third Party Payments	16.410	16.475	(0.065)	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(6.373)	(6.293)	(0.080)	Reduced recovery from HRA re staff costs
<b>Net Expenditure</b>	<b>17.566</b>	<b>17.442</b>	<b>0.124</b>	

Finance & Legal	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Projected Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	7.356	7.204	0.152	Staff slippage
Property Costs	0.085	0.088	(0.003)	
Transport Costs	0.121	0.105	0.016	Reduction in payments for staff travel allowances
Supplies & Services	1.179	1.170	0.009	
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	(2.363)	(2.301)	(0.062)	Under recovery of fee recharge income
<b>Net Expenditure</b>	<b>6.515</b>	<b>6.403</b>	<b>0.112</b>	

Other Services	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	7.737	7.737	0.000	
Property Costs	1.639	1.716	(0.077)	Overspend on Salix/Carbon Reduction Fund repayments.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.063	1.063	0.000	
Third Party Payments	7.880	7.870	0.010	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)	(1.704)	0.029	Projection of additional income on carbon reduction fund, offsetting overspend within Property Costs.
<b>Net Expenditure</b>	<b>16.644</b>	<b>16.682</b>	<b>(0.038)</b>	

Facilities Management	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.220	0.179	0.041	Staff slippage
Property Costs	1.745	1.720	0.025	Minor variances and no cleaning and refuse collection costs in empty properties
Transport Costs	0.151	0.037	0.114	Projected underspend calculated for excess mileage in respect of staff relocation under the agile programme.
Supplies & Services	0.157	0.168	(0.011)	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	
<b>Net Expenditure</b>	<b>2.130</b>	<b>1.961</b>	<b>0.169</b>	

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 Projected Variance
Staff Costs	19.603	18.639	0.964	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	1.071	(0.002)	
Transport Costs	0.988	1.014	(0.026)	Minor variance
Supplies & Services	0.985	1.016	(0.031)	Minor variance
Third Party Payments	49.332	48.957	0.375	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	(27.492)	(26.913)	(0.579)	There is a small shortfall in projected income from services users however this will continue to be monitored careful 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.
<b>Net Expenditure</b>	<b>44.485</b>	<b>43.784</b>	<b>0.701</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	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	
<b>Total Expenditure</b>	<b>28.448</b>	<b>27.700</b>	<b>0.748</b>	
<b>Income</b>				
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	
<b>Total Income</b>	<b>(28.448)</b>	<b>(28.448)</b>	<b>0.000</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>(0.748)</b>	<b>0.748</b>	