

**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	4.148	3.782	0.366
Property Costs	0.378	0.421	(0.043)
Transport Costs	0.030	0.035	(0.005)
Supplies & Services	0.720	0.695	0.025
Third Party Payments	0.703	0.655	0.048
Support Costs	0.000	0.000	0.000
Financing Charges	0.032	0.032	0.000
Income	(1.913)	(1.923)	0.010
Net Expenditure	4.098	3.697	0.401

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	Slippage due to part year vacancies.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.004	0.006	(0.002)	Minor variance
Supplies & Services	0.003	0.004	(0.001)	Minor variance
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	0.547	0.525	0.022	

**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	2.100	1.876	0.224	Staff slippage due to part year vacancies
Property Costs	0.378	0.421	(0.043)	Minor variance
Transport Costs	0.017	0.024	(0.007)	Minor variance
Supplies & Services	0.407	0.387	0.020	Minor variance
Third Party Payments	0.679	0.631	0.048	Eco Dev - LEADER projects, offset additional income
Support Costs	0.000	0.000	0.000	
Financing Charges	0.032	0.032	0.000	
Income	(1.790)	(1.779)	(0.011)	
Net Expenditure	1.823	1.592	0.231	

**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	0.919	0.790	0.129	Staff slippage due to part year vacancies
Property Costs	0.000	0.000	0.000	
Transport Costs	0.005	0.002	0.003	Minor Variance
Supplies & Services	0.276	0.281	(0.005)	Minor Variance
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	1.200	1.073	0.127	

Internal Audit	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.221	0.212	0.009	Minor variance
Property Costs	0.000	0.000	0.000	
Transport Costs	0.003	0.002	0.001	Minor variance
Supplies & Services	0.024	0.018	0.006	Minor variance
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	Minor Variance
Net Expenditure	0.272	0.254	0.018	

Risk, Resilience & Safety	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	
	£m	£m	Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.368	0.389	(0.021)	Minor variance
Property Costs	0.000	0.000	0.000	
Transport Costs	0.001	0.001	0.000	
Supplies & Services	0.010	0.005	0.005	Minor variance
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)	(0.142)	0.019	Minor variance
Net Expenditure	0.256	0.253	0.003	

People	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance
	£m	£m	Fav / (Adv) £m
Staff Costs	86.899	86.215	0.684
Property Costs	12.308	12.372	(0.064)
Transport Costs	4.238	3.916	0.322
Supplies & Services	13.259	13.143	0.116
Third Party Payments	23.076	23.476	(0.400)
Support Costs	0.000	0.000	0.000
Financing Charges	0.000	0.000	0.000
Income	(9.682)	(9.960)	0.278
Net Expenditure	130.098	129.162	0.936

Directorate	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Projected Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	0.738	0.820	(0.082)	Projected overspend 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	n/a
Transport Costs	0.018	0.003	0.015	Anticipated underspend on car allowances.
Supplies & Services	0.010	0.004	0.006	Mainly due to savings on miscellaneous supplies & services and photocopying.
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Financing Charges	0.000	0.000	0.000	n/a
Income	0.000	0.000	0.000	n/a
Net Expenditure	0.766	0.827	(0.061)	

Schools & Learning	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Projected Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	72.433	71.986	0.447	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	11.835	11.919	(0.084)	Overspend mainly due to higher than budgeted rates charges predominantly for Primary schools. The property budgets within Primary and Secondary have been re-aligned to reduce the overspend position on rates.
Transport Costs	3.689	3.451	0.238	Mainly due to projected underspend on School Transport costs.
Supplies & Services	11.413	11.278	0.135	Currently projecting savings in various supplies & services budgets within Early Years, Primary, Secondary and Business Unit. These underspends are partially offset by an anticipated overspend on School Meals.
Third Party Payments	14.511	14.633	(0.122)	Overspend mainly due to increased unitary charge payments in respect of Forfar Community Campus and Carnoustie/Forfar schools.
Support Costs	0.000	0.000	0.000	n/a
Financing Charges	0.000	0.000	0.000	n/a
Income	(6.681)	(6.887)	0.206	Increased income mainly relates to School Meals.
Net Expenditure	107.200	106.380	0.820	

Children Families & Justice	(1) Revised Net Budget	(2) Projected Outturn	(3) (1) - (2) Projected Variance	Main Reason for Projected Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	10.341	10.224	0.117	Projected underspend is mainly due to a staff slippage as a result of vacant post and planning for 2019/20 Agile savings. This is partially offset by increased staff costs at Carseburn Road and Rowan Cottage.
Property Costs	0.389	0.399	(0.010)	Overspend predominantly increased Rates at Kinnaird street and Cleaning costs at Brambles cottage
Transport Costs	0.496	0.447	0.049	Saving mainly relates to Volunteers Mileage
Supplies & Services	0.407	0.423	(0.016)	Minor overspends on Legal Fees, Recreational Activities, Telephones and First Aid supplies
Third Party Payments	8.346	8.624	(0.278)	Anticipated overspend is mainly due to increased expenditure in relation to Kinship and External Fostering. There are also increased costs in respect of 2nd/3rd providers at the Strathmore Centre
Support Costs	0.000	0.000	0.000	n/a
Financing Charges	0.000	0.000	0.000	n/a
Income	(1.741)	(1.813)	0.072	Increased contributions from Other Local Authorities and additional Grant income within Criminal Justice Service
Net Expenditure	18.238	18.304	(0.066)	

Digital Enablement, Information Technology, Human Resources & Business Support	(1) Revised Net Budget	(2) Projected Outturn	(5) (1) - (2) Projected Variance	Main Reason for Projected Variance
	£m	£m	Fav / (Adv) £m	
Staff Costs	3.387	3.185	0.202	This is mainly due to Staff Slippage which is mainly as a result of delays in filling or not filling vacant posts.
Property Costs	0.084	0.054	0.030	This is lower than anticipated running costs for Orchardbank Data Centre.
Transport Costs	0.035	0.015	0.020	Mainly due to reduced Car Allowances. Also minor underspend on Car Leasing costs.
Supplies & Services	1.429	1.438	(0.009)	Minor overspend within the purchase of service specific equipment budget
Third Party Payments	0.219	0.219	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Financing Charges	0.000	0.000	0.000	n/a
Income	(1.260)	(1.260)	0.000	n/a
Net Expenditure	3.894	3.651	0.243	

Place	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m
Staff Costs	28.172	27.588	0.584
Property Costs	3.428	3.481	(0.053)
Transport Costs	4.740	4.815	(0.075)
Supplies & Services	9.698	10.275	(0.577)
Third Party Payments	49.942	46.412	3.530
Support Costs	0.015	0.023	(0.008)
Financing Charges	1.784	1.776	0.008
Income	(46.822)	(42.961)	(3.861)
Net Expenditure	50.957	51.409	(0.452)

Directorate & Business Support	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	1.563	1.525	0.038	Slippage
Property Costs	0.154	0.154	0.000	
Transport Costs	(0.011)	(0.011)	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	
Financing Charges	0.000	0.000	0.000	
Income	(1.072)	(1.072)	0.000	
Net Expenditure	0.700	0.662	0.038	

Services To Communities	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	0.016	0.016	0.000	
Property Costs	1.681	1.700	(0.019)	Minor variance
Transport Costs	0.064	0.064	0.000	
Supplies & Services	0.117	0.117	0.000	
Third Party Payments	4.008	3.987	0.021	Minor variance
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(0.767)	(0.382)	(0.385)	Recharge to HRA expected to be lower than budget
Net Expenditure	5.119	5.502	(0.383)	

Communities	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	13.040	13.060	(0.020)	Minor variance
Property Costs	1.117	1.153	(0.036)	Minor variance
Transport Costs	4.342	4.429	(0.087)	Minor variance
Supplies & Services	8.008	8.555	(0.547)	Waste: incineration & co mingling contract overspends
Third Party Payments	29.581	26.073	3.508	Housing Benefit payments reduction due to universal credit £3.435m
Support Costs	0.000	0.000	0.000	
Financing Charges	1.784	1.776	0.008	Minor variance
Income	(36.712)	(33.554)	(3.158)	Housing Benefit Grant £3.495m under target due to impact of universal credit, partially offset by increased Grounds Maintenance income (£0.300m)
Net Expenditure	21.160	21.492	(0.332)	

Infrastructure Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	6.183	5.732	0.451	Slippage: Roads £0.170m, Enforcement Wardens £0.020m, Transport (£0.006m) and Assets £0.267m
Property Costs	0.386	0.380	0.006	
Transport Costs	0.227	0.231	(0.004)	Minor variance
Supplies & Services	0.727	0.805	(0.078)	Minor variance
Third Party Payments	16.229	16.229	0.000	
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(6.139)	(5.948)	(0.191)	Roads capital fee recharges (£0.150m) under achievement
Net Expenditure	17.613	17.429	0.184	

Finance & Legal	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Staff Costs	7.370	7.255	0.115	Slippage Welfare Rights and Revenues & Benefits
Property Costs	0.090	0.094	(0.004)	Minor variance
Transport Costs	0.118	0.102	0.016	Minor variance
Supplies & Services	0.782	0.734	0.048	Currently projecting savings in various supplies and services codes within Legal (£0.070) and Finance (£0.009m) which is partially offset by (£0.031m) overspend in Rev and Bens due to an increase of banking and transaction charges and IT software.
Third Party Payments	0.124	0.123	0.001	Minor variance
Support Costs	0.013	0.021	(0.008)	Minor variance
Financing Charges	0.000	0.000	0.000	
Income	(2.132)	(2.005)	(0.127)	Under recovery of income projected DRU
Net Expenditure	6.365	6.324	0.041	

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	0.585	0.605	(0.020)	Overspend on corporate staff training
Property Costs	1.365	1.443	(0.078)	Overspend on Salix/Carbon Reduction Fund repayments.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.765	1.765	0.000	
Third Party Payments	7.967	7.926	0.041	Reduced request for grants to voluntary bodies.
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(1.476)	(1.533)	0.057	Projection of additional income on carbon reduction fund, offsetting overspend within Property Costs.
Net Expenditure	10.206	10.206	(0.000)	

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	0.177	0.043	Staff slippage
Property Costs	1.740	1.519	0.221	Minor variances and no cleaning and refuse collection costs in empty properties
Transport Costs	0.153	0.039	0.114	Projected underspend calculated for excess mileage in respect of staff relocation under the agile programme.
Supplies & Services	0.497	0.458	0.039	Underspend against office consumables following centralisation of service budgets in Agile properties and other 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	(0.147)	(0.138)	(0.009)	Minor variance
Net Expenditure	2.463	2.055	0.408	

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	19.650	18.819	0.831	This relates to vacancies within the older people care and assessment teams and a number of long term vacancies within occupational therapy. Further savings are showing following service redesign within supported accommodation services.
Property Costs	1.069	1.066	0.003	minor variance
Transport Costs	0.988	0.971	0.017	minor variance
Supplies & Services	0.934	0.911	0.023	minor variance
Third Party Payments	49.153	48.165	0.988	There are a number of areas which contribute to the underspend including - £175k on residential placements within older people services; £74k within occupational therapy services pending confirmation of future saving; £75k on residential placements within mental health services; £190k partnership funds; £150k benefit due to ongoing work to contain demographic growth within existing budgets and £50k early achievement of future year savings. There also remain a number of one off underspends in relation to the introduction of Scottish Living Wage for sleepovers £145k and also the resettlement of patients from inpatient hospital care £115k.
Support Costs	0.000	0.000	0.000	
Financing Charges	0.000	0.000	0.000	
Income	(27.360)	(26.734)	(0.626)	There continues to be a small shortfall in projected income from service users, however this will continue to be monitored carefully as the receipt of income can fluctuate. The balance of this shortfall relates to the underachievement of savings targets and this continues to be monitored closely by senior management
Net Expenditure	44.434	43.198	1.236	

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
Expenditure				
Financing Charges	10.757	10.757	0.000	
Supervision & Management	8.042	7.416	0.626	Mainly relates to staff slippage due to posts held vacant prior to service redesign, and lower than budgeted support recharges
Repairs & Maintenance	8.018	7.916	0.102	Lower than anticipated repairs and maintenance costs mainly in relation to Bathrooms and repaints. Offset partially by higher Gas Maintenance and change of tenancy repairs.
Loss of Rents	1.110	1.040	0.070	
Other Expenditure	0.521	0.521	0.000	Improvement in voids
Protected Tenants	0.000		0.000	
Cont to Survive & Thrive	0.000		0.000	
Total Expenditure	28.448	27.650	0.798	
Income				
Rents & Service Charges	(27.613)	(27.684)	0.071	Higher than anticipated rental on garages
Other Income	(0.210)	(0.210)	0.000	
External Funding Sources	0.000		0.000	
Homelessness Funding	(0.625)	(0.625)	0.000	
Total Income	(28.448)	(28.519)	0.071	
Net Expenditure	0.000	(0.869)	0.869	