

Strategic Policy, Transformation and Public Sector Reform	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m
Employee Costs	4.078	3.767	0.311
Property Costs	0.378	0.414	(0.036)
Transport Costs	0.030	0.031	(0.001)
Supplies & Services	0.720	0.543	0.177
Third Party Payments	0.691	0.782	(0.091)
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.032	0.032	0.000
Income	(1.868)	(2.118)	0.250
<b>Net Expenditure</b>	<b>4.061</b>	<b>3.451</b>	<b>0.610</b>

Directorate	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.540	0.515	0.025	Slippage due to part year vacancies.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.004	0.003	0.001	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	
Capital Charges & Financing	0.000	0.000	0.000	
Income	0.000	0.000	0.000	
<b>Net Expenditure</b>	<b>0.547</b>	<b>0.522</b>	<b>0.025</b>	

Strategic Policy & Economy	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	2.030	1.854	0.176	Staff slippage due to part year vacancies which includes £16k in relation to the LEADER Programme (European Union Initiative). Economic Development: various areas projecting overspend, most significant : grounds maintenance £12k. Unplanned maintenance £16k, electricity £10k.
Property Costs	0.378	0.414	(0.036)	Car allowances
Transport Costs	0.017	0.025	(0.008)	Minor variance
Supplies & Services	0.408	0.398	0.010	Economic Development: various underspends within Skills £76k and Outside Bodies £72k. Overspends in LEADER Programme of £240k.
Third Party Payments	0.667	0.758	(0.091)	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.032	0.000	
Income	(1.745)	(1.974)	0.229	Economic Development: Overrecovery of income for LEADER Programme £220k - offset by overspends of 240k in third party payments and underspends in staff of £16k.
<b>Net Expenditure</b>	<b>1.787</b>	<b>1.507</b>	<b>0.280</b>	

Governance & Change	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.919	0.793	0.126	Staff slippage due to part year vacancies
Property Costs	0.000	0.000	0.000	
Transport Costs	0.005	0.000	0.005	Minor variance
Supplies & Services	0.276	0.116	0.160	Underspend on IT consultancy
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>1.200</b>	<b>0.909</b>	<b>0.291</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Internal Audit</b>				
Employee Costs	0.221	0.212	0.009	Minor variance
Property Costs	0.000	0.000	0.000	
Transport Costs	0.003	0.001	0.002	Minor variance
Supplies & Services	0.023	0.018	0.005	Minor variance
Third Party Payments	0.024	0.024	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	0.000	(0.002)	0.002	Minor variance
<b>Net Expenditure</b>	<b>0.271</b>	<b>0.253</b>	<b>0.018</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Risk, Resilience &amp; Safety</b>				
Employee Costs	0.368	0.393	(0.025)	Other staff expenses - £22k
Property Costs	0.000	0.000	0.000	
Transport Costs	0.001	0.002	(0.001)	Minor variance
Supplies & Services	0.010	0.007	0.003	Minor variance
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	(0.123)	(0.142)	0.019	Unbudgeted income for Learning & Development Grant.
<b>Net Expenditure</b>	<b>0.256</b>	<b>0.260</b>	<b>(0.004)</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m
<b>People</b>			
Employee Costs	86.942	86.252	0.690
Property Costs	12.308	12.372	(0.064)
Transport Costs	4.238	3.915	0.323
Supplies & Services	13.216	13.104	0.112
Third Party Payments	23.076	23.476	(0.400)
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Income	(9.682)	(9.960)	0.278
<b>Net Expenditure</b>	<b>130.098</b>	<b>129.159</b>	<b>0.939</b>

Directorate	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.738	0.820	(0.082)	Projected overspend mainly due to staff sippage target within this budget heading which is not achievable but is being delivered over the Directorate as a whole. This is partially offset by a saving resulting from a vacant post.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.018	0.003	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	
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>0.766</b>	<b>0.827</b>	<b>(0.061)</b>	

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	72.476	72.029	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	11.370	11.235	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	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(6.681)	(6.887)	0.206	Increased income mainly relates to School Meals.
<b>Net Expenditure</b>	<b>107.200</b>	<b>106.380</b>	<b>0.820</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	10.341	10.224	0.117	Projected underspend is mainly due to vacant posts and planning for 2019/20 Agile savings. This is partially offset by increased staff costs in residential services.
Property Costs	0.389	0.399	(0.010)	Overspend mainly due to increased Rates at Kinraid Street and cleaning costs in residential services.
Transport Costs	0.496	0.447	0.049	Reduced Volunteers Mileage costs.
Supplies & Services	0.407	0.423	(0.016)	Minor increased spend on Legal Fees, Recreational Activities, Telephones and First Aid supplies.
Third Party Payments	8.346	8.624	(0.278)	Projected overspend is mainly due to increased expenditure in relation to Kinship and Fostering placements.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.741)	(1.813)	0.072	Increased contributions from Other Local Authorities and additional Grant income within Criminal Justice Service.
<b>Net Expenditure</b>	<b>18.238</b>	<b>18.304</b>	<b>(0.066)</b>	

<b>Digital Enablement, Information Technology, Human Resources &amp; Business Support</b>	(1) Revised Net Budget £m	(2) <b>Projected Outturn £m</b>	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.387	3.179	0.208	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	0.014	0.021	Mainly due to reduced Car Allowances. Also minor underspend on Car Leasing costs.
Supplies & Services	1.429	1.442	(0.013)	Minor overspend within the purchase of service specific equipment budget
Third Party Payments	0.219	0.219	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>3.894</b>	<b>3.648</b>	<b>0.246</b>	

Place	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m
Employee Costs	28.155	27.529	0.626
Property Costs	3.466	3.403	0.063
Transport Costs	4.741	4.805	(0.064)
Supplies & Services	9.752	10.197	(0.445)
Third Party Payments	49.886	46.443	3.443
Support Costs	0.015	0.023	(0.008)
Capital Charges & Financing	1.784	1.790	(0.006)
Income	(46.829)	(42.826)	(4.003)
<b>Net Expenditure</b>	<b>50.970</b>	<b>51.364</b>	<b>(0.394)</b>

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
Employee Costs	1.563	1.462	0.101	Slippage
Property Costs	0.154	0.164	(0.010)	Demolition of toilet block South Links Caravan Park
Transport Costs	(0.011)	(0.011)	0.000	
Supplies & Services	0.064	0.066	(0.002)	Minor variance
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	(1.072)	(1.072)	0.000	
<b>Net Expenditure</b>	<b>0.700</b>	<b>0.611</b>	<b>0.089</b>	

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
Employee Costs	0.016	0.016	0.000	
Property Costs	1.681	1.663	0.018	Energy underspend projected
Transport Costs	0.064	0.064	0.000	
Supplies & Services	0.117	0.118	(0.001)	Minor variance
Third Party Payments	4.008	3.987	0.021	Minor variance
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.767)	(0.381)	(0.386)	Recharge to HRA expected to be lower than budget
<b>Net Expenditure</b>	<b>5.119</b>	<b>5.467</b>	<b>(0.348)</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	13.024	13.086	(0.062)	Waste: Recycling centre staff additional costs resulting from Recycling Review & unbudgeted agency staff costs to cover sickness level to ensure continuing operational effectiveness.
Property Costs	1.155	1.103	0.052	minor variance @ % of budget
Transport Costs	4.342	4.432	(0.090)	minor variance @ % of budget
Supplies & Services	8.061	8.451	(0.390)	Waste: incineration £260k & co mingling contract £145k overspends
Third Party Payments	29.525	26.074	3.451	Housing Benefit payments reduction due to universal credit £3,435k offset by related income reduction
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.784	1.790	(0.006)	Minor variance
Income	(36.719)	(33.492)	(3.227)	Housing Benefit Grant £3.495m under target due to impact of universal credit, partially offset by increased Grounds Mtce. income
<b>Net Expenditure</b>	<b>21.172</b>	<b>21.444</b>	<b>(0.272)</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Infrastructure Services</b>				
Employee Costs	6.183	5.749	0.434	Slippage: Roads £170k, Enforcement Wardens £20k, Transport (£6k) and Assets £250k
Property Costs	0.386	0.386	0.000	
Transport Costs	0.227	0.225	0.002	minor variance
Supplies & Services	0.727	0.791	(0.064)	Road's document scanning £69k spend against zero budget
Third Party Payments	16.229	16.259	(0.030)	Roads A92 Unitary Charge outturn
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(6.139)	(5.812)	(0.327)	Roads capital fee recharges (£150k) under achievement, (Reduced recovery from HRA re staff and S&S costs) (£52k); (£125k) reduction of fees income
<b>Net Expenditure</b>	<b>17.613</b>	<b>17.598</b>	<b>0.015</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Finance &amp; Legal</b>				
Employee Costs	7.369	7.216	0.153	Slippage Welfare Rights and Revenues & Benefits
Property Costs	0.090	0.087	0.003	Minor variance
Transport Costs	0.119	0.095	0.024	Legal & Democratic: underspends in various areas (Members & LG car allowances £9k, Hire and Lease of Cars £7k), underspend Welfare Rights £5k
Supplies & Services	0.783	0.771	0.012	Minor variance
Third Party Payments	0.124	0.123	0.001	Minor variance
Support Costs	0.013	0.021	(0.008)	Minor variance
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.132)	(2.069)	(0.063)	Underrecovery of income projected Digital Reprographic Unit
<b>Net Expenditure</b>	<b>6.366</b>	<b>6.244</b>	<b>0.122</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Other Services</b>				
Employee Costs	0.653	0.650	0.003	Minor Variances
Property Costs	1.203	1.209	(0.006)	Minor Variances
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.882	1.887	(0.005)	Minor Variances
Third Party Payments	7.967	7.378	0.589	Budget for discretionary housing grants was doubled counted through the 2018/19 budget process and this will therefore result in an underspend of £0.550k and a reduced request for grants to voluntary bodies.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.475)	(1.564)	0.089	Increased interest on Revenue Balances (£0.050m), additional rent on corporate properties (£0.025m) and additional income on Salix projects (£0.008m).
<b>Net Expenditure</b>	<b>10.230</b>	<b>9.560</b>	<b>0.670</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Facilities Management</b>				
Employee Costs	0.220	0.178	0.042	Staff slippage
Property Costs	1.740	1.424	0.316	Projected underspends in energy costs (£0.064m) and rates (£0.204m).
Transport Costs	0.153	0.038	0.115	Projected underspend calculated for excess mileage in respect of staff relocation under the agile programme.
Supplies & Services	0.497	0.421	0.076	Underspend against office consumables and courier/delivery service following centralisation of service budgets in Agile properties and corporate services.
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)	(0.138)	(0.009)	Minor variances
<b>Net Expenditure</b>	<b>2.463</b>	<b>1.923</b>	<b>0.540</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
Employee Costs	19.650	18.577	1.072	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	1.069	(0.000)	Minor variances.
Transport Costs	0.988	0.866	0.123	Underspend in relation to reduced costs of vehicle hire as reduction in fleet.
Supplies & Services	0.934	0.923	0.011	Minor variances.
Third Party Payments	49.153	48.524	0.629	There are a number of areas which contribute to the underspend including - £200k on residential placements; £70k within occupational therapy services pending confirmation of future saving; £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. These underspends are offset by increased projected costs for
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(27.360)	(26.561)	(0.799)	There continues to be a 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.
<b>Net Expenditure</b>	<b>44.434</b>	<b>43.397</b>	<b>1.036</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	8.021	7.397	0.624	Mainly relates to staff slippage due to posts held vacant prior to service redesign, and lower than budgeted support recharges
Repairs & Maintenance	8.017	7.915	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	1.111	1.040	0.071	Improvement in voids
Other Expenditure	0.541	0.541	0.000	
Protected Tenants	0.000	0.000	0.000	
Cont to Survive & Thrive			0.000	
<b>Total Expenditure</b>	<b>28.447</b>	<b>27.650</b>	<b>0.797</b>	
<b>Income</b>				
Rents & Service Charges	(27.613)	(27.684)	0.071	Higher than anticipated rental on garages
Other Income	(0.209)	(0.210)	0.001	Minor variances
External Funding Sources	0.000	0.000	0.000	
Homelessness Funding	(0.625)	(0.625)	0.000	
<b>Total Income</b>	<b>(28.447)</b>	<b>(28.519)</b>	<b>0.072</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>(0.869)</b>	<b>0.869</b>	