

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	3.768	0.310
Property Costs	0.378	0.412	(0.034)
Transport Costs	0.030	0.028	0.002
Supplies & Services	0.720	0.705	0.015
Third Party Payments	0.691	0.837	(0.146)
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.032	0.032	0.000
Income	(1.868)	(2.145)	0.277
Net Expenditure	4.061	3.637	0.424

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	0.514	0.026	Slippage due to part year vacancies.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.004	0.002	0.002	Minor variance.
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	
Net Expenditure	0.547	0.519	0.028	

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	1.869	0.161	Slippage due to part year vacancies.
Property Costs	0.378	0.412	(0.034)	Various areas projecting overspend, primarily - grounds maintenance, unplanned maintenance & electricity.
Transport Costs	0.017	0.023	(0.006)	Minor variance.
Supplies & Services	0.408	0.424	(0.016)	Minor variance.
Third Party Payments	0.667	0.813	(0.146)	Underspends within Skills £84k and outside Bodies £61k. Overspends in LEADER programme of £291k.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.032	0.000	
Income	(1.745)	(2.001)	0.256	Overrecovery of income for LEADER Programme £274k - offset by overspends of £291k in third party payments and underspends in staff of 16k. Income from student placements higher than budget £20k and underrecovery of rental income for units £42k.
Net Expenditure	1.787	1.572	0.215	

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	0.789	0.130	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	0.251	0.025	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	
Net Expenditure	1.200	1.040	0.160	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Internal Audit				
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	0.017	0.006	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.
Net Expenditure	0.271	0.252	0.019	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Risk, Resilience & Safety				
Employee Costs	0.368	0.384	(0.016)	Minor variance.
Property Costs	0.000	0.000	0.000	
Transport Costs	0.001	0.002	(0.001)	Minor variance.
Supplies & Services	0.010	0.010	0.000	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.
Net Expenditure	0.256	0.254	0.002	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m
People			
Employee Costs	87.228	86.838	0.390
Property Costs	12.319	12.244	0.075
Transport Costs	4.074	3.952	0.122
Supplies & Services	13.050	12.518	0.532
Third Party Payments	23.125	23.608	(0.483)
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Income	(9.682)	(9.823)	0.141
Net Expenditure	130.114	129.337	0.777

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Directorate				
Employee Costs	0.768	0.859	(0.091)	Projected overspend mainly due to staff slippage 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	0.002	0.016	Car allowances.
Supplies & Services	0.010	0.005	0.005	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	
Net Expenditure	0.796	0.866	(0.070)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Schools & Learning				
Employee Costs	72.631	72.487	0.144	Early Years, Secondary and Additional Support Needs. There are also minor underspends anticipated on Visiting Teachers. Minor overspends are expected on Early Year Practitioners, ASN SPSA's and unbudgeted strains on the pension fund.
Property Costs	11.853	11.829	0.024	mainly due to anticipated underspends within secondary on miscellaneous property costs, commercial waste uplifts and metered water charges. It is marginally reduced by overspends on rates charges within Primary.
Transport Costs	3.489	3.480	0.009	Reduced car allowances.
Supplies & Services	11.369	11.016	0.353	Projected underspend mainly due to savings on provisions (morning snacks) within Early Years, 100% carry forward initiatives and service specific materials. These underspends are marginally reduced by an anticipated overspend on School Meals due to increased meal numbers.
Third Party Payments	14.526	14.695	(0.169)	of Forfar Community Campus and Carnoustie/Forfar schools. Also unbudgeted unitary charge payments in respect of Ladyloan/Muirfield schools however these are predominantly offset by applicable grant from Scottish Government.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(6.681)	(6.793)	0.112	Increased income mainly relates to School Meals.
Net Expenditure	107.187	106.714	0.473	

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	10.400	10.270	0.130	Mainly due to a staff slippage within Children & Families, Criminal Justice and Business Unit as a result of vacant posts and planning for 2019/20 Agile savings. This is partially offset by increased staff costs in residential services.
Property Costs	0.382	0.374	0.008	Overspend predominantly due to increased rates charges at Kinnaird street and cleaning costs in residential services.
Transport Costs	0.532	0.456	0.076	Saving mainly relates to volunteers mileage.
Supplies & Services	0.349	0.344	0.005	Minor overspends on legal fees, recreational activities, telephones and first aid supplies.
Third Party Payments	8.350	8.624	(0.274)	Anticipated overspend is mainly due to increased expenditure in relation to kinship and external fostering placements. There are also increased costs in respect of external providers at the Strathmore Centre.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.741)	(1.771)	0.030	Increased contributions from Other Local Authorities.
Net Expenditure	18.272	18.297	(0.025)	

Digital Enablement, Information Technology, Human Resources & 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	3.429	3.222	0.207	This is mainly due to Staff Slippage as a result of delays in filling vacant posts.
Property Costs	0.084	0.041	0.043	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	1.322	1.153	0.169	Licenses/Maintenance budget. Also expected underspends within the Pam DayOne and the Digital Scanning of Personnel Documents within Human Resources. The Digital Scanning of Personnel Document underspend will be the subject of a 100% carry forward request if available.
Third Party Payments	0.249	0.289	(0.040)	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.260)	(1.259)	(0.001)	
Net Expenditure	3.859	3.460	0.399	

Place	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m
Employee Costs	28.249	27.362	0.887
Property Costs	3.289	3.245	0.044
Transport Costs	4.730	4.795	(0.065)
Supplies & Services	9.735	10.170	(0.435)
Third Party Payments	49.855	46.397	3.458
Support Costs	0.021	0.023	(0.002)
Capital Charges & Financing	1.784	1.790	(0.006)
Income	(46.844)	(43.004)	(3.840)
Net Expenditure	50.819	50.778	0.041

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	1.551	1.442	0.109	Slippage.
Property Costs	0.154	0.175	(0.021)	South Links Caravan Park Building/Drainage Works.
Transport Costs	(0.011)	0.004	(0.015)	Savings virement for all Place directorate re car allowances, allocated in entirety to Directorate, to be burst out (£13k) pending.
Supplies & Services	0.064	0.090	(0.026)	Savings virement for all Place directorate re phones, allocated in entirety to Directorate, to be burst out (£22k) pending.
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)	(1.005)	(0.067)	Reduced recharge to Housing re staff reductions.
Net Expenditure	0.688	0.708	(0.020)	

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	1.623	1.606	0.017	Minor variance.
Transport Costs	0.064	0.064	0.000	
Supplies & Services	0.117	0.117	0.000	
Third Party Payments	3.978	3.957	0.021	Minor variance.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.767)	(0.350)	(0.417)	Recharge to HRA lower than anticipated.
Net Expenditure	5.031	5.410	(0.379)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Communities				
Employee Costs	13.122	13.086	0.036	Minor variance @ % of budget.
Property Costs	1.155	1.107	0.048	Minor variance @ % of budget.
Transport Costs	4.342	4.442	(0.100)	Minor variance @ % of budget.
Supplies & Services	8.062	8.415	(0.353)	Waste: incineration & co mingling contract overspends.
Third Party Payments	29.525	26.283	3.242	Housing Benefit payments reduction due to universal credit.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.784	1.790	(0.006)	Minor variance.
				Housing Benefit Grant under target due to impact of universal credit, partially offset by increased Grounds Maintenance income.
Income	(36.734)	(33.746)	(2.988)	
Net Expenditure	21.256	21.377	(0.121)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Infrastructure Services				
Employee Costs	6.183	5.681	0.502	Slippage: Roads £185k, Enforcement Wardens £35k, Transport (£10k) and Assets £292k
Property Costs	0.267	0.267	0.000	
Transport Costs	0.227	0.211	0.016	Minor variance
Supplies & Services	0.727	0.783	(0.056)	Road's document scanning £59k; spend against zero budget.
Third Party Payments	16.229	16.034	0.195	A92 Unitary Charge £30k over, offset by Winter Mtce underspend (£225K).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
				Reduced fee income for Roads capital fees £150k, Reduced recovery from HRA re staff and S&S costs £52k and reduction of assets fee income £125k.
Income	(6.139)	(5.806)	(0.333)	
Net Expenditure	17.494	17.170	0.324	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Finance & Legal				
Employee Costs	7.377	7.137	0.240	Slippage across all areas.
Property Costs	0.090	0.090	0.000	
Transport Costs	0.108	0.074	0.034	Various minor underspends.
Supplies & Services	0.765	0.765	0.000	
Third Party Payments	0.123	0.123	0.000	
Support Costs	0.019	0.021	(0.002)	Minor variance.
Capital Charges & Financing	0.000	0.000	0.000	
				Underrecovery of income projected in various areas - Legal property enquiries and Digital Reprographic Unit.
Income	(2.132)	(2.097)	(0.035)	
Net Expenditure	6.350	6.113	0.237	

	(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	0.695	0.663	0.032	Staff slippage within records management team, delay in filing posts and projected underspend on corporate training.
Property Costs	1.205	1.273	(0.068)	Increased costs within Corporate Properties for planned and unplanned maintenance, offset by additional income from these properties. Also, increased spend on Salix projects but part of this offset by income and projected underspend on Energy Efficiency Scheme.
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.818	1.831	(0.013)	Minor Variances
Third Party Payments	7.967	7.396	0.571	Budget for discretionary housing grants was double 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. Payment of crisis grants is projecting an overspend, £0.022m.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.475)	(1.601)	0.126	Increased Interest on Revenue Balances (£0.045m), additional rent on corporate properties (£0.072m) and additional income on Salix projects (£0.008m).
Net Expenditure	10.210	9.562	0.648	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Facilities Management				
Employee Costs	0.220	0.173	0.047	Staff slippage.
Property Costs	1.828	1.482	0.346	Projected underspends in energy costs (£0.064m) and rates (£0.204m).
Transport Costs	0.164	0.050	0.114	Projected underspend calculated for excess mileage in respect of staff relocation under the agile programme.
Supplies & Services	0.500	0.484	0.016	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.
Net Expenditure	2.565	2.051	0.514	

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	19.612	18.749	0.863	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	1.065	0.004	Minor variances.
Transport Costs	0.988	0.767	0.221	Underspend in relation to reduced costs of vehicle hire as reduction in fleet and a number of credits received for under usage of mileage.
Supplies & Services	0.880	0.777	0.103	Accumulation of minor variances.
Third Party Payments	49.196	49.065	0.131	There are a number of areas which contribute to the underspend including - £220k on residential placements; £70k within occupational therapy services pending confirmation of future saving; and £240k 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 home care within older people and physical disability services (£700k).
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(27.317)	(26.984)	(0.333)	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.
Net Expenditure	44.428	43.439	0.989	

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	8.021	7.337	0.684	Mainly relates to staff slippage due to posts held vacant prior to service redesign, and lower than budgeted support recharges.
Repairs & Maintenance	8.017	8.054	(0.037)	Higher than previously anticipated repairs and maintenance costs mainly in relation to alternative temporary arrangements being put in place to manage unforeseen contractor issues.
Loss of Rents	1.111	1.063	0.048	Improvement in voids.
Other Expenditure	0.541	0.538	0.003	Minor variances.
Protected Tenants	0.000	0.000	0.000	
Cont to Survive & Thrive	0.000	0.000	0.000	
Total Expenditure	28.447	27.749	0.698	
Income				
Rents & Service Charges	(27.613)	(27.685)	0.072	Higher than anticipated rental on garages.
Other Income	(0.209)	(0.213)	0.004	Minor variances.
External Funding Sources	0.000	0.000	0.000	
Homelessness Funding	(0.625)	(0.625)	0.000	
Total Income	(28.447)	(28.523)	0.076	
Net Expenditure	0.000	(0.774)	0.774	