

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	80.895	81.449	(0.554)	This is mainly due to a projected overspend within Primary teachers salary costs. This is due to the significantly higher than expected costs relating to long-term sick and maternity leave. Revisions to the teachers pay scales have had an impact on the overspend position. Secondary is also in an overspend position which is due to the impact of the pupil roll increase. It was anticipated that Secondary could contain the impact of the roll increase in 19/20 however a budget issue has been raised for 20/21 to address the issue.
Property Costs	12.133	12.066	0.067	Projected underspend mainly due to reduced facilities management charges and miscellaneous property costs.
Transport Costs	3.584	3.550	0.034	Minor underspend anticipated on school transport
Supplies & Services	11.657	10.619	1.038	The projected underspend is made as follows:- pupil equity funding (provided for academic year) £0.848m and primary devolved school management £0.100m. It must be noted that these balances will be carried forward into financial year 20/21. There are other minor underspends expected on purchases relating to educational resources and service specific equipment.
Third Party Payments	21.022	15.113	5.909	This mainly relates to a planned underspend on ring-fenced Early Years revenue grant income of circa £6.0m. This underspend is stated after allowing for £0.5m projected to be required in the current financial year to support the Early Years Expansion capital programme. A further £4.5m is currently projected to be required to support the programme in 2020/21 and this will be met from the 2019/20 revenue grant underspend.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(10.688)	(10.951)	0.263	This is mainly due to increased school meals income and unbudget section 23 income (placements from other local authorities)
Net Expenditure	118.603	111.846	6.757	IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 20/21 (EARLY YEARS REVENUE GRANT £6.0m, PUPIL EQUITY FUNDING £0.848m and DEVOLVED SCHOOL MANAGEMENT £0.100m), THE REAL POSITION FOR THE SCHOOLS & LEARNING DIRECTORATE IS AN <b>OVERSPEND POSITION OF £0.196m.</b>
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	118.603	111.846	6.757	

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	13.838	13.646	0.192	Primarily saving @ Planning & Communities slippage on vacant posts.
Property Costs	1.287	1.246	0.041	
Transport Costs	4.406	4.430	(0.024)	
Supplies & Services	8.137	8.464	(0.327)	Waste: Dry mixed recycle contract costs deficit £343k, partially offset Dundee incineration plant budget saving £225k due to reduction in household waste being disposed of and additional income gain share. <u>Ground Maintenance</u> : Project materials £125k deficit, External contracts £90k deficit, these are both rechargeable.
Third Party Payments	23.668	23.053	0.615	Other Housing: anticipated reduction in Housing Benefit payments
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	1.737	1.549	0.188	Waste: managed saving to offset other budget pressures
Income	(32.010)	(31.446)	(0.564)	Other Housing: anticipated reduction in Housing Benefit grant @ £720k. Over recovery of income <u>Ground Mctce.</u> @ £300k, offset by under recovery of budgeted income in <u>Fleet</u> (c. £150k)
Net Expenditure	21.063	20.942	0.121	
Less Employee Costs Projected Variance		(0.192)	0.192	
Revised Projected Variance Fav / (Adv)	21.063	21.134	(0.071)	

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	10.762	10.415	0.347	Underspend on LG salary costs due to vacant posts is partially offset by essential unbudgeted employee agency costs and increased staff costs within residential services. £0.110m of this underspend relates to s.27 grant funding which cannot be taken as corporate slippage.
Property Costs	0.427	0.384	0.043	Mainly due to savings on planned maintenance and energy charges
Transport Costs	0.447	0.355	0.092	Underspend due to savings on car mileage and volunteer mileage.
Supplies & Services	0.420	0.460	(0.040)	Mainly due to unbudgeted additional legal fees
Third Party Payments	8.275	8.646	(0.371)	Mainly due to additional placements within residential schools
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.891)	(1.929)	0.038	Increased contributions from other agencies (one off)
Net Expenditure	18.440	18.331	0.109	
Less Employee Costs Projected Variance		(0.237)	0.237	
Revised Projected Variance Fav / (Adv)	18.440	18.568	(0.128)	

Infrastructure	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	6.652	6.138	0.514	ASSETS: Staff Slippage: £122k HRA and £144k Property. ROADS: Slippage caused by vacancies £250k
Property Costs	0.839	0.839	0.000	
Transport Costs	0.205	0.203	0.002	
Supplies & Services	0.713	0.671	0.042	ROADS: Arb Harb dredging budget saving (£46k), to be requested for carry forward for dredging in 2020/21 when next works expected.
Third Party Payments	15.736	15.716	0.020	ROADS: (£80k) saving lighting energy, due to refund of double payment made 2018/19 plus A92 contract payments savings c. (£50k), offset by deficits on anticipated outturn position re winter maintenance £80k and traffic works £30k
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.250	0.250	0.000	
Income	(6.835)	(5.951)	(0.884)	ASSETS: HRA £122k + Property £140k staff - income reduction & £222k fee income reduction. ROADS: Rds capital fee recharges & car parking income each: £200k underachievement on budgeted target
Net Expenditure	17.560	17.866	(0.306)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	17.560	17.866	(0.306)	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Finance				
Employee Costs	4.753	4.571	0.182	Managed slippage, identified savings
Property Costs	0.000	0.000	0.000	
Transport Costs	0.030	0.030	0.000	
Supplies & Services	0.543	0.531	0.012	No significant % variances identifies at this stage
Third Party Payments	0.111	0.111	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.381)	(1.458)	0.077	No significant % variances identifies at this stage
Net Expenditure	4.056	3.785	0.271	
Less Employee Costs Projected Variance		(0.182)	0.182	
Revised Projected Variance Fav / (Adv)	4.056	3.967	0.089	

Human Resources, Digital Enablement, Information Technology & 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	6.966	6.490	0.476	Mainly staff slippage resulting from vacant posts due to staff leaving and retirements within DE & IT and Business Support Unit. It is anticipated that a number of the vacant posts will be filled this financial year.
Property Costs	0.074	0.073	0.001	
Transport Costs	0.029	0.039	(0.010)	Unbudgeted mileage allowances relating to Business Support Unit.
Supplies & Services	1.455	1.422	0.033	Minor savings anticipated on software licences/maintenance, computer maintenance and service specific equipment purchases.
Third Party Payments	0.013	0.013	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(2.289)	(2.168)	(0.121)	HRA income recharge budget shortfall £150k
<b>Net Expenditure</b>	<b>6.248</b>	<b>5.869</b>	<b>0.379</b>	
Less Employee Costs Projected Variance		(0.476)	0.476	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>6.248</b>	<b>6.345</b>	<b>(0.097)</b>	

Note: includes old Place: Buisness Support & Directorate

Strategic Policy, Transformation & Public Sector Reform	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.835	3.443	0.392	Primarily - Slippage within Strategic Policy & Economy £207k, Communications £111k and Risk, Resilience & Safety £43k
Property Costs	1.735	1.655	0.080	No significant % variances identified at this stage
Transport Costs	0.071	0.069	0.002	No significant % variances identified at this stage
Supplies & Services	0.478	0.506	(0.028)	No significant % variances identified at this stage
Third Party Payments	5.834	5.788	0.046	No significant % variances identified at this stage
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.032	0.000	
Income	(3.101)	(3.072)	(0.029)	No significant % variances identified at this stage
<b>Net Expenditure</b>	<b>8.884</b>	<b>8.421</b>	<b>0.463</b>	
Less Employee Costs Projected Variance		(0.364)	0.364	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.884</b>	<b>8.785</b>	<b>0.099</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Legal & Democratic				
Employee Costs	2.994	2.806	0.188	Slippage on vacancies.
Property Costs	0.034	0.031	0.003	
Transport Costs	0.047	0.040	0.007	
Supplies & Services	0.262	0.258	0.004	
Third Party Payments	0.012	0.012	0.000	
Support Costs	0.019	0.018	0.001	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.871)	(0.810)	(0.061)	This is due to the aggregate net outturn position of several income budget heads, budget realignment shall be reviewed for 2020/21 for such budgets.
Net Expenditure	2.497	2.355	0.142	
Less Employee Costs Projected Variance		(0.188)	0.188	
Revised Projected Variance Fav / (Adv)	2.497	2.543	(0.046)	



Other Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	(0.176)	(0.202)	0.026	Employee slippage across the Council currently projected to be more than budgeted (£77k) offset by additional apprenticeship levy payments due to pay award and teachers back pay.
Property Costs	1.125	0.997	0.128	
Transport Costs	0.000	0.000	0.000	
Supplies & Services	1.561	1.529	0.032	Main underspends within Election Expenses and Public Records.
Third Party Payments	7.384	7.377	0.007	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.472)	(0.586)	0.114	Mainly due to CRC allowances sold to Dundee City Council
<b>Net Expenditure</b>	<b>9.422</b>	<b>9.115</b>	<b>0.307</b>	
Less Employee Costs Projected Variance		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>9.422</b>	<b>9.115</b>	<b>0.307</b>	

Facilities Management	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.226	0.176	0.050	Slippage due to a few vacant posts
Property Costs	1.968	1.855	0.113	Mainly due to savings within the rates budgets.
Transport Costs	0.036	0.036	0.000	
Supplies & Services	0.429	0.429	0.000	
Third Party Payments	0.003	0.003	0.000	
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(0.177)	(0.242)	0.065	Prior 2 years draw down of deferred income for St Margaret's House following billing catch up
Net Expenditure	2.485	2.257	0.228	
Less Employee Costs Projected Variance		(0.050)	0.050	
Revised Projected Variance Fav / (Adv)	2.485	2.307	0.178	

Angus Health and Social Care Partnership	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	20.966	20.191	0.775	Employee turnover has created a number of vacancies within care management teams and community based teams. This will continue to be monitored. Service redesign within supported accommodation has also contributed to this overall position.
Property Costs	1.055	1.035	0.020	Minor variances.
Transport Costs	0.958	0.805	0.153	Review of fleet has resulted in reduction in the number of vehicles at a reduced cost.
Supplies & Services	0.872	0.774	0.098	Minor variances.
Third Party Payments	50.588	50.023	0.565	Savings in residential placements are offset by projected increased costs, particularly in Physical Disabilities. Budget realignment has taken place in relation to to demographic and inflationary increases. These areas will continue to be monitored in the coming months.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(26.938)	(26.392)	(0.546)	Income from service users is difficult to predict and will continue to be closely monitored. Impact of introduction of free personal care for under 65s continues to be monitored and the impact on income will be reviewed in the coming months.
Net Expenditure	47.501	46.436	1.065	

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		11.389	11.033	0.356	Interest charges anticipated to be lower than budgeted due to less borrowing requirements for capital programme.
Supervision & Management		8.031	7.657	0.374	Savings identified to manage anticipated deficit in repairs and maintenance.
Repairs & Maintenance		8.443	8.846	(0.403)	Early indications of a deficit mainly due to change of tenancy and emergency repairs.
Loss of Rents		0.959	0.969	(0.010)	No significant variances identified at this stage.
Other Expenditure		0.541	0.553	(0.012)	No significant variances identified at this stage.
<b>Net Expenditure</b>		<b>29.363</b>	<b>29.058</b>	<b>0.305</b>	
<b>Income</b>					
Rents & Service Charges		(28.709)	(28.711)	0.002	
Other Income		(0.229)	(0.229)	0.000	
Homelessness Funding		(0.425)	(0.425)	0.000	
<b>Total Income</b>		<b>(29.363)</b>	<b>(29.365)</b>	<b>0.002</b>	
<b>Net Expenditure</b>		<b>0.000</b>	<b>(0.307)</b>	<b>0.307</b>	