

Schools & Learning	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	86.468	86.591	(0.123)	0.000	(0.123)	The projected deficit is mainly due to higher than anticipated teacher salary costs within Secondary. This is partially offset by minor employee slippage within Additional Support Needs, Lifelong Learning and the Business Unit. Please note this assumes that the budget uplift per the Budget Recast exercise relating to additional teachers and SDCs will be fully utilized.
Property Costs	13.055	13.055	0.000	0.000	0.000	No significant variances identified at this stage.
Transport Costs	3.871	3.866	0.005	0.000	0.005	Minor savings anticipated on car allowances.
Supplies & Services	12.755	11.970	0.785	0.000	0.785	The projected savings mainly relate to Devolved School Management and Pupil Equity Funding (provided for academic year). These savings will be carried forward into financial year 2021/22. Please note that this assumes full spend on the school meals budget however only a limited catering services is being currently provided and this will be the subject of future negotiations with Tayside Contracts.
Third Party Payments	25.390	25.415	(0.025)	0.000	(0.025)	Mainly due to increased payments relating to other local authority placements.
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	n/a
Income	(9.964)	(9.964)	0.000	0.000	0.000	No significant variances identified at this stage.
Net Expenditure	131.575	130.933	0.642	0.000	0.642	IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 20/21:- PUPIL EQUITY FUNDING £0.710m and DEVOLVED SCHOOL MANAGEMENT £0.080m), THE REAL POSITION FOR THE SCHOOLS & LEARNING DIRECTORATE IS SHOWING A DEFICIT OF £0.148m.
Less Employee Costs Projected Variance		0.000	0.000	0.000	0.000	
Revised Projected Variance Fav / (Adv)	131.575	130.933	0.642	0.000	0.642	

Communities	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	14.652	14.398	0.254	0.000	0.254	Slippage: Planning & Communities c. £66k, Waste c. £62k, Parks & Gardens c. £86k and Environmental Health & Consumer Protection c. £40k.
Property Costs	1.392	1.275	0.117	0.000	0.117	Savings: Waste - expected on building improvements c. £20k, energy c. £45k, - Parks & Gardens expected on rates, water and energy c. £53k.
Transport Costs	4.542	4.235	0.307	0.000	0.307	Waste: Saving on fuel expected due to services not operating during lockdown, commercial waste, special uplifts etc and a reduction in fuel prices from last year c. £280k.
Supplies & Services	8.776	8.969	(0.193)	0.000	(0.193)	Deficit can be attributed to new civica contract initial set up costs. This will be covered by carry forward if required.
Third Party Payments	21.919	22.029	(0.110)	0.000	(0.110)	Other Housing - reduction in Housing Benefit overpayment recovery levels anticipated.
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.107	1.107	0.000	0.000	0.000	n/a
Income	(29.039)	(28.801)	(0.238)	0.000	(0.238)	Planning & Communities - reduction in contributions from third parties c. £30. Waste - recycle income c. £47k, green waste £42k all under budgeted target. Fleet - ongoing historical structural budget, anticipated unachievement of income budget c. £88k. ECP - reduced grant income anticipated c. £30k.
Net Expenditure	23.349	23.212	0.137	0.000	0.137	
Less Employee Costs Projected Variance		(0.254)	0.254	0.000	0.254	
Revised Projected Variance Fav / (Adv)	23.349	23.466	(0.117)	0.000	(0.117)	

Children, Families & Justice	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	11.136	10.947	0.189	0.000	0.189	This is due to minor employee slippage as a result of vacant posts and salary costs recharged to Criminal Justice Services. This includes additional employee costs relating to the corporate response to the Scottish Child Abuse Enquiry.
Property Costs	0.400	0.382	0.018	0.000	0.018	This mainly relates to anticipated savings on planned maintenance.
Transport Costs	0.526	0.342	0.184	0.000	0.184	Underspend due to savings on car mileage and volunteer mileage taking account of the recast budget.
Supplies & Services	0.390	0.431	(0.041)	0.000	(0.041)	Mainly due to increased costs in respect of miscellaneous supplies and services.
Third Party Payments	9.196	9.129	0.067	0.000	0.067	This is mainly due to lower than expected internal fostering costs and lower use of secure care however these savings are partially offset by increased payments relating to external fostering, residential schools and continuing care. There were also minor savings on pre-approved kinship costs and adoption allowances.
Support Costs	0.000	0.000	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	
Income	(1.577)	(1.577)	0.000	0.000	0.000	No significant variances identified at this stage.
Net Expenditure	20.071	19.654	0.417	0.000	0.417	
Less Employee Costs Projected Variance		(0.189)	0.189	0.000	0.189	
Revised Projected Variance Fav / (Adv)	20.071	19.843	0.228	0.000	0.228	

Infrastructure	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	6.874	6.328	0.546	0.000	0.546	Slippage: Roads c. £370k and Assets c. £173k.
Property Costs	0.839	0.839	0.000	0.000	0.000	n/a
Transport Costs	0.199	0.199	0.000	0.000	0.000	n/a
Supplies & Services	0.716	0.719	(0.003)	0.000	(0.003)	Insignificant variance as % of net budget.
Third Party Payments	18.507	18.280	0.227	0.000	0.227	Saving on A92 Unitary Charge payment resultant from reduced traffic volume element re Covid 19.
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.650	0.650	0.000	0.000	0.000	n/a
Income	(5.685)	(5.207)	(0.478)	0.000	(0.478)	Reduction in fee income generation Rds & Assets due to employee vacancies.
Net Expenditure	22.100	21.808	0.292	0.000	0.292	
Less Employee Costs Projected Variance		(0.068)	0.068	0.000	0.068	
Revised Projected Variance Fav / (Adv)	22.100	21.876	0.224	0.000	0.224	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Finance						
Employee Costs	4.913	4.780	0.133	0.000	0.133	Slippage c. £164k less overtime/addln hrs c. (£31k).
Property Costs	0.000	0.000	0.000	0.000	0.000	n/a
Transport Costs	0.029	0.012	0.017	0.000	0.017	Reduction mileage allowance.
Supplies & Services	0.492	0.502	(0.010)	0.000	(0.010)	Insignificant variance as % of net budget.
Third Party Payments	0.111	0.111	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	n/a
Income	(1.342)	(1.430)	0.088	0.000	0.088	Addln. MacMillan Income Wel. Rights c. £39k and misc. inc Rev. & Benefits.
Net Expenditure	4.203	3.975	0.228	0.000	0.228	
Less Employee Costs Projected Variance		(0.133)	0.133	0.000	0.133	
Revised Projected Variance Fav / (Adv)	4.203	4.108	0.095	0.000	0.095	

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	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	7.291	6.716	0.575	0.000	0.575	This is mainly due to employee slippage within DE & IT and Business Support Unit as a result of vacant posts due to employees leaving and retirements. Note DE & IT have recently implemented a new staffing structure and are in the process of recruiting for the vacant posts.
Property Costs	0.047	0.046	0.001	0.000	0.001	No significant variances identified at this stage.
Transport Costs	0.034	0.031	0.003	0.000	0.003	Minor savings expected on mileage allowances.
Supplies & Services	1.199	1.254	(0.055)	0.000	(0.055)	Projected deficit mainly due to additional British Telecom telephone charges (BT Meet Me costs).
Third Party Payments	0.000	0.000	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	n/a
Income	(2.311)	(2.310)	(0.001)	0.000	(0.001)	No significant variances identified at this stage.
Net Expenditure	6.260	5.737	0.523	0.000	0.523	
Less Employee Costs Projected Variance		(0.575)	0.575	0.000	0.575	
Revised Projected Variance Fav / (Adv)	6.260	6.312	(0.052)	0.000	(0.052)	

Strategic Policy, Transformation & Public Sector Reform	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	4.435	4.315	0.120	0.000	0.120	Slippage within Economic Development c. £19k and Communications & Organisational Development c. £93k.
Property Costs	1.721	1.380	0.341	0.000	0.341	Various significant savings identified within Cultural & Leisure Trust Client: primarily, planned / unplanned maintenance c. £73k, misc property costs c. £25k, energy c. £231k.
Transport Costs	0.060	0.050	0.010	0.000	0.010	Insignificant variance as % of net budget.
Supplies & Services	0.528	0.501	0.027	0.000	0.027	Insignificant variance as % of net budget.
Third Party Payments	4.610	4.572	0.038	0.000	0.038	Primarily, additional unbudgeted spend on LEADER projects c. (£83k), offset by savings on: outside bodies payments (Eco Dev) c. £64k and Cultural & Leisure Trust Client c. £51k.
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.032	0.032	0.000	0.000	0.000	n/a
Income	(1.867)	(2.058)	0.191	0.000	0.191	Additional income being: unbudgeted LEADER grant c. £83k (offset by additional third party payments above), unbudgeted income recharges (Culture & Leisure Trust Client) c. £40k, over budget ind. unit rental income receipts c. £36k and additional income No One Left Behind c. £23k (to be utilised 2021/22).
Net Expenditure	9.519	8.792	0.727	0.000	0.727	
Less Employee Costs Projected Variance		(0.120)	0.120	0.000	0.120	
Revised Projected Variance Fav / (Adv)	9.519	8.912	0.607	0.000	0.607	

Legal & Democratic	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.124	2.845	0.279	0.000	0.279	Employee slippage due to vacancies. Various posts are being held vacant due to the ongoing Service Review.
Property Costs	0.033	0.034	(0.001)	0.000	(0.001)	Insignificant variance as % of net budget.
Transport Costs	0.023	0.011	0.012	0.000	0.012	Reduction in mileage allowance.
Supplies & Services	0.263	0.251	0.012	0.000	0.012	Various savings, primarily, maintenance of service specific equip c. £5k & photocopying c. £5k.
Third Party Payments	0.012	0.012	0.000	0.000	0.000	n/a
Support Costs	0.019	0.019	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	n/a
Income	(0.797)	(0.559)	(0.238)	0.000	(0.238)	Budget income deficits projected on licensing of c. £80k, Digital Reprographic Unit c. £32k, Registrars c. £53, Common Good & Charities recharges c. £20k, property enquiries c. £21k, legal fees c. £31k. Several income budgets are historical and shall need reviewed as part of 2021/22 budget setting process.
Net Expenditure	2.677	2.613	0.064	0.000	0.064	
Less Employee Costs Projected Variance		(0.279)	0.279	0.000	0.279	
Revised Projected Variance Fav / (Adv)	2.677	2.892	(0.215)	0.000	(0.215)	

Other Services	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	(0.430)	(0.056)	(0.374)	0.000	(0.374)	Apprenticeship Levy projecting £87k deficit and Employee training projecting a deficit of £8k. The corporate employee slippage target is currently projecting a deficit of £295k.
Property Costs	0.341	0.841	(0.500)	0.000	(0.500)	Corporate savings have been projected across all services of the Council due to COVID-19 and therefore this deficit should be compensated by savings in services property cost budgets.
Transport Costs	(0.100)	0.000	(0.100)	0.000	(0.100)	Corporate savings have been projected across all travel budgets due to COVID-19 and therefore this deficit should be compensated by savings in services transport cost budgets.
Supplies & Services	3.642	3.679	(0.037)	0.000	(0.037)	Mainly due to Scotand Excel Procurement & Commissioning Collaboration project deficit of 57k. Corporate Initiatives showing a deficit.
Third Party Payments	8.255	8.255	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.100	0.100	0.000	0.000	0.000	n/a
Income	(0.540)	(0.540)	0.000	0.000	0.000	n/a
Net Expenditure	11.268	12.279	(1.011)	0.000	(1.011)	
Less Employee Costs Projected Variance		0.000	0.000	0.000	0.000	
Revised Projected Variance Fav / (Adv)	11.268	12.279	(1.011)	0.000	(1.011)	

Facilities Management	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	0.249	0.176	0.073	0.000	0.073	Slippage due to vacant posts
Property Costs	1.931	1.968	(0.037)	0.000	(0.037)	
Transport Costs	0.107	0.108	(0.001)	0.000	(0.001)	
Supplies & Services	0.477	0.472	0.005	0.000	0.005	
Third Party Payments	0.003	0.003	0.000	0.000	0.000	
Support Costs	0.000	0.000	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	
Income	(0.162)	(0.161)	(0.001)	0.000	(0.001)	
Net Expenditure	2.605	2.566	0.039	0.000	0.039	
Less Employee Costs Projected Variance		(0.073)	0.073	0.000	0.073	
Revised Projected Variance Fav / (Adv)	2.605	2.639	(0.034)	0.000	(0.034)	

Angus Health and Social Care Partnership	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	21.421	21.006	0.415	0.000	0.415	Employee slippage - vacancies remaining unfilled during COVID - now in process of being filled.
Property Costs	1.049	1.044	0.005	0.000	0.005	Minor variances.
Transport Costs	0.923	0.839	0.084	0.000	0.084	Minor variances.
Supplies & Services	0.872	1.460	(0.588)	0.000	(0.588)	Additional cost to purchase PPE for AHSCP and partner providers.
Third Party Payments	54.755	59.072	(4.317)	0.000	(4.317)	Additional cost of Provider Support payments.
Support Costs	0.000	0.000	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	0.000	0.000	
Income	(29.316)	(28.228)	(1.088)	0.000	(1.088)	Loss of income from service users.
Net Expenditure	49.704	55.193	(5.489)	0.000	(5.489)	

Housing Revenue Account	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	WILL BE HIDDEN Previous Report Variance £m	Projected Variance Movement from Previous Report Fav / (Adv) £m	Main Reason for Projected Variance
Expenditure						
Financing Charges	11.398	11.398	0.000	0.000	0.000	n/a
Supervision & Management	8.119	8.043	0.076	0.000	0.076	Reduced Housing Management costs anticipated.
Repairs & Maintenance	9.332	9.332	0.000	0.000	0.000	n/a
Loss of Rents	1.478	1.478	0.000	0.000	0.000	n/a
Other Expenditure	0.624	0.624	0.000	0.000	0.000	n/a
Net Expenditure	30.951	30.875	0.076	0.000	0.076	
Income						
Rents & Service Charges	(30.297)	(30.297)	0.000	0.000	0.000	n/a
Other Income	(0.229)	(0.229)	0.000	0.000	0.000	n/a
Homelessness Funding	(0.425)	(0.425)	0.000	0.000	0.000	n/a
Total Income	(30.951)	(30.951)	0.000	0.000	0.000	
Net Expenditure	0.000	(0.076)	0.076	0.000	0.076	