

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	91.445	91.960	(0.515)	The projected deficit is mainly due to higher than anticipated teacher salary costs within Primary and Secondary. This has occurred as a result of increased teachers long-term sick, suspensions and maternity within Primary and higher than expected pupil roll numbers 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 SPSA's will be fully utilised.
Property Costs	13.055	13.133	(0.078)	Mainly due to increased rates and ground maintenance charges.
Transport Costs	3.866	3.839	0.027	Savings anticipated on car allowances
Supplies & Services	12.778	11.525	1.253	The projected saving mainly relates to Devolved School Management and Pupil Equity Funding (provided for academic year). These savings will be carried forward into financial year 2021/22. School meals is also expected to be below budget however this will be fully offset by reduced school meals income. The situation with schools meals is likely to be the subject of future negotiations with Tayside Contracts.
Third Party Payments	24.571	24.596	(0.025)	Mainly due to increased payments relating to other local authority placements.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(13.666)	(13.366)	(0.300)	This is due to lower than targeted school meals income as a result of a significant reduction in meal numbers.
<b>Net Expenditure</b>	<b>132.049</b>	<b>131.687</b>	<b>0.362</b>	<b>IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 21/22:- PUPIL EQUITY FUNDING £0.760m and DEVOLVED SCHOOL MANAGEMENT £0.065m), THE REAL POSITION FOR THE SCHOOLS &amp; LEARNING DIRECTORATE IS A DEFICIT POSITION OF £0.463m.</b>
Less Employee Costs Projected Variance		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>132.049</b>	<b>131.687</b>	<b>0.362</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	14.651	14.133	0.518	Slippage: Planning & Communities c. £269k, Waste c. £172k, Grounds Maintenance (Mtce.) c. £36k and Environmental Health & Consumer Protection (ECP) c. £39k
Property Costs	1.433	1.317	0.116	Savings on several differing budget heads, primarily: Waste £66k, Burial Grounds / Grounds Mtce. £52k
Transport Costs	4.540	4.403	0.137	Primarily savings within Waste and Ground Mtce. resulting from 1/ fuel price reduction and 2/ fuel usage reduction due to service restrictions during lockdown.
Supplies & Services	8.737	9.120	(0.383)	Deficits pertaining to: Waste - additional net costs re co mingling contract c. (£165k), Grounds Mtce. - additional net works costs (£175k) [all of which are fully offset by additional income] and Environmental Health - <b>additional net costs (£45k)</b> associated with new civica sampling contract (initial set up costs). Above will be covered by 2019/20 carry forward monies, curently held within balances, if required.
Third Party Payments	22.126	22.107	0.019	Planning & Communities: savings anticapted on adaptations to Private Sector Housing due to COVID restrictions. <b>This was a £128k c/f from AHSCP in 2019/20 - further c/f to be sought into 2021/22.</b> Savings anticpated also, within Waste re "comfort scheme" c. £20k. Both of above savings are partially reduced by deficit within: Other Housing - reduction in Housing Benefit overpayment recovery levels anticpated c. £130k
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.107	1.107	0.000	n/a
Income	(29.109)	(28.852)	(0.257)	Non achievement of budgeted income levels: Waste £85k, Burial Grounds £185k. Plus Fleet - ongoing historical structural budget issue, anticpated non achievement of income budget c. £90k. ECP - reduced grant income anticpated c. £40k. All of above partially offset by over budget receipt of income pertaining to Ground Mtce. contracts (£150k)
<b>Net Expenditure</b>	<b>23.485</b>	<b>23.335</b>	<b>0.150</b>	
Less Employee Costs Projected Variance		(0.518)	0.518	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>23.485</b>	<b>23.853</b>	<b>(0.368)</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	11.507	11.331	0.176	This is due to minor employee slippage as a result of vacant posts and salary costs recharged to Criminal Justice Services. This includes additional staff costs relating to the corporate response to the Scottish Child Abuse Enquiry.
Property Costs	0.450	0.425	0.025	This mainly relates to anticipated savings on planned maintenance.
Transport Costs	0.517	0.335	0.182	Savings on car mileage and volunteer mileage taking account of the recast budget.
Supplies & Services	0.466	0.462	0.004	Lower than budgeted spend on service specific materials and subsistence.
Third Party Payments	9.247	9.053	0.194	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	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.841)	(1.843)	0.002	No significant variances identified at this stage
<b>Net Expenditure</b>	<b>20.346</b>	<b>19.763</b>	<b>0.583</b>	
Less Employee Costs Projected Variance		(0.176)	0.176	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>20.346</b>	<b>19.939</b>	<b>0.407</b>	

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	6.807	6.263	0.544	employee vacancies Rds £302k, Assets general £184k & Assets HRA £55k
Property Costs	0.789	0.789	0.000	n/a
Transport Costs	0.195	0.186	0.009	insignificant value
Supplies & Services	0.762	0.764	(0.002)	insignificant value
Third Party Payments	18.478	18.063	0.415	Saving on A92 Unitary Charge payment resultant from reduced traffic volume element re Covid 19 c. (£235) plus managed saving (£180k) on third party budgets to offset quarter 3 & 4 off street car parking charging cessation and reduction in statutory duties income.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.650	0.650	0.000	n/a
Income	(5.720)	(5.187)	(0.533)	Reduction in income from: fee generation @ Rds £302k & Assets HRA £55k due to employee vacancies. Roads statutory duties and net quarter 3 & 4 car parking fees c. £175k
<b>Net Expenditure</b>	<b>21.961</b>	<b>21.528</b>	<b>0.433</b>	
Less Employee Costs Projected Variance		(0.187)	0.187	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>21.961</b>	<b>21.715</b>	<b>0.246</b>	

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	3.927	3.710	0.217	Slippage primarily within Economic Development, Communications & Organisational Development and Risk, Resilience & Safety sections
Property Costs	1.701	1.326	0.375	Various significant savings identified within Cultural & Leisure Trust Client: primarily, planned maintenance c. £53k and energy c. £303k.
Transport Costs	0.054	0.040	0.014	insignificant value
Supplies & Services	0.609	0.566	0.043	Various budget headings across Economic Development
Third Party Payments	4.535	4.525	0.010	insignificant value
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.032	0.032	0.000	n/a
Income	(1.970)	(2.219)	0.249	Additional income primarily all within Economic Development, being : £82k - overrecovery of Leader grant income (compensating expenditure incurred), £23k - additional grant income to projected spend for No One Left Behind grant monies. <b>Ec. Dev wish to earmark this for 2021/22 c/f.</b> , £114k - overrecovery of projected industrial units income.
<b>Net Expenditure</b>	<b>8.888</b>	<b>7.980</b>	<b>0.908</b>	
<b>Less Employee Costs Projected Variance</b>		<b>(0.217)</b>	0.217	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.888</b>	<b>8.197</b>	<b>0.691</b>	

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	7.254	6.799	0.455	Mainly employee slippage resulting from vacant posts due to death in service and recruitment delays due to COVID.
Property Costs	0.047	0.046	0.001	No significant variances identified at this stage
Transport Costs	0.032	0.011	0.021	Minor savings expected on mileage allowances
Supplies & Services	1.383	1.449	(0.066)	Projected deficit mainly due to additional British Telecom telephone charges (including BT Meet Me costs).
Third Party Payments	0.000	0.000	0.000	n/a
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(2.337)	(2.316)	(0.021)	This is mainly due to expected reduction in blue badge charges.
<b>Net Expenditure</b>	<b>6.379</b>	<b>5.989</b>	<b>0.390</b>	
Less Employee Costs Projected Variance		(0.455)	0.455	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>6.379</b>	<b>6.444</b>	<b>(0.065)</b>	

	(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	4.948	4.825	0.123	0.133	(0.010)	Slippage £141k less overtime/addln hrs (£18k)
Property Costs	0.000	0.000	0.000	0.000	0.000	n/a
Transport Costs	0.029	0.007	0.022	0.017	0.005	Reduction mileage allowance
Supplies & Services	0.492	0.501	(0.009)	(0.010)	0.001	insignicant value
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	(1.337)	(1.470)	0.133	0.088	0.045	Addln MacMillan/NHS Income Wel. Rights c. £60k and misc. Inc. Rev. & Benefits & Finance c. £70k
Net Expenditure	4.243	3.974	0.269	0.228	0.041	
Less Employee Costs Projected Variance		(0.123)	0.123	0.133	(0.010)	
Revised Projected Variance Fav / (Adv)	4.243	4.097	0.146	0.095	0.051	

	(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	3.054	2.783	0.271	Employee slippage due to vacancies. Various posts are being held vacant due to the ongoing Service Review
Property Costs	0.033	0.033	0.000	n/a
Transport Costs	0.021	0.011	0.010	insignificant value, primarily mileage
Supplies & Services	0.263	0.211	0.052	Various variances across six budget heads
Third Party Payments	0.012	0.012	0.000	n/a
Support Costs	0.019	0.019	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
				Non achievement of budgeted income targets pertaining to: Legal Services c. £73k, Registrars c. £71k, Digital Reprographics Unit c. £84k and Licensing function c. £31k. The non achievement of some of the budgeted income levels is a direct result of such budgets being historically set too high for several years, and the Service has no means to correct. This issue has been highlighted as part of the budget issues (£74k) for 2021/21 submitted by Legal Directorate and requires to be readdressed for 2021/22. There has also been an impact caused by COVID on both Licensing and Registrar incomes in particular.
Income	(0.797)	(0.538)	(0.259)	
<b>Net Expenditure</b>	<b>2.605</b>	<b>2.531</b>	<b>0.074</b>	
Less Employee Costs Projected Variance		(0.271)	0.271	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.605</b>	<b>2.802</b>	<b>(0.197)</b>	



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	(0.348)	(0.337)	(0.011)	Apprenticeship Levy projecting £87k deficit, Employee Training projecting a saving of £24k and staff slippage of £18k within Public Records Scotland. The corporate employee slippage target is currently projecting a saving of £34k.
Property Costs	0.565	1.059	(0.494)	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)	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	3.524	3.443	0.081	Mainly due to savings within change fund consultancy fees £135k. Scotand Excel Procurement & Commissioning Collaboration project deficit of 57k. Corporate Initiatives showing a deficit.
Third Party Payments	8.255	8.252	0.003	Minor Variance
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.100	0.100	0.000	n/a
Income	(0.425)	(0.395)	(0.030)	Mainly due to reduced income from training courses £25k.
<b>Net Expenditure</b>	<b>11.571</b>	<b>12.122</b>	<b>(0.551)</b>	
Less Employee Costs Projected Variance		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>11.571</b>	<b>12.122</b>	<b>(0.551)</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	0.249	0.174	0.075	Slippage due to vacant posts
Property Costs	1.931	1.785	0.146	Projected savings relate to electricity and gas as a result of buildings being closed due to COVID.
Transport Costs	0.106	0.088	0.018	Savings within agile working for mileage allowance. This will be removed as savings in future years.
Supplies & Services	0.488	0.476	0.012	Various minor variances
Third Party Payments	0.003	0.000	0.003	Minor variance
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(0.190)	(0.189)	(0.001)	Minor Variance
<b>Net Expenditure</b>	<b>2.587</b>	<b>2.334</b>	<b>0.253</b>	
Less Employee Costs Projected Variance		(0.075)	0.075	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.587</b>	<b>2.409</b>	<b>0.178</b>	

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	21.416	20.996	0.420	Employee slippage - turnover of staff in care management and vacancies remaining unfilled during COVID
Property Costs	1.048	0.989	0.059	
Transport Costs	0.924	0.693	0.231	Reduced travel costs due to working from home and reduced mileage
Supplies & Services	0.872	1.326	(0.454)	Additional costs to purchase PPE for AHSCP and partner providers
Third Party Payments	54.979	57.401	(2.422)	Additional cost of Provider Support payments
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(29.536)	(28.348)	(1.188)	Loss of income from service users
<b>Net Expenditure</b>	<b>49.703</b>	<b>53.057</b>	<b>(3.354)</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	11.398	11.398	0.000	
Supervision & Management	8.119	7.994	0.125	Reduced Housing Management costs anticipated.
Repairs & Maintenance	9.332	9.349	(0.017)	
Loss of Rents	1.478	1.478	0.000	
Other Expenditure	0.624	0.634	(0.010)	
<b>Net Expenditure</b>	<b>30.951</b>	<b>30.853</b>	<b>0.098</b>	
<b>Income</b>				
Rents & Service Charges	(30.297)	(30.297)	0.000	
Other Income	(0.229)	(0.229)	0.000	
Homelessness Funding	(0.425)	(0.425)	0.000	
<b>Total Income</b>	<b>(30.951)</b>	<b>(30.951)</b>	<b>0.000</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>(0.098)</b>	<b>0.098</b>	