

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	91.825	(0.380)	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 SPSSA's will be fully utilised.
Property Costs	13.055	12.454	0.601	This saving is mainly due to lower than budgeted expenditure on property maintenance and miscellaneous property costs/property improvements. This is partially offset by additional costs relating to the schools deep cleans and increased rates and ground maintenance charges.
Transport Costs	3.866	3.609	0.257	This is mainly due to lower than expected costs in respect of school transport. There are also minor savings on car mileage.
Supplies & Services	12.778	11.425	1.353	The projected underspends mainly relates to Devolved School Management and Pupil Equity Funding (provided for academic year). These underspends will be carried forward into financial year 2021/22. School meals are 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. Also budgeted expenditure relating to an on-line payment system are unlikely to happen this financial year but will be the subject of a 100% carry forward request. There is also a minor underspend on educational resources within Additional Support Needs due to delays to adaptation works.
Third Party Payments	24.571	20.579	3.992	Mainly due to projected unspent grant for Early Years Expansion programme, mainly due to delays within completion timelines, employee costs lower than expected due to timing of recruitment and lower than predicted uptake in third party child care spaces. There are also anticipated savings on counselling services within schools (£0.344m) and youth projects due to operational difficulties.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(13.666)	(13.520)	(0.146)	Mainly due to lower than targeted school meals income as a result of a significant reduction in meal numbers. This is partially offset by unbudgeted Section 23 and Ministry of Defence monies.
<b>Net Expenditure</b>	<b>132.049</b>	<b>126.372</b>	<b>5.677</b>	<b>IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 21/22:- EARLY YEARS EXPANSION £3.500m, PUPIL EQUITY FUNDING £0.620m and DEVOLVED SCHOOL MANAGEMENT £0.077m), THE REAL POSITION FOR THE SCHOOLS &amp; LEARNING DIRECTORATE IS A SAVING OF £1.372m.</b>
Less Employee Costs Projected Variance		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>132.049</b>	<b>126.372</b>	<b>5.677</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	14.257	0.394	Slippage: Planning & Communities c. £298k, Waste c. £51k, and Environmental Health & Consumer Protection c. £43k
Property Costs	1.433	1.276	0.157	Savings on several differing budget heads, primarily: Waste - £66k, Burial Grounds / Grounds Mtce. £94k. Within Burial Grounds is potential saving on 2019/20 cry fwd £40k re cemetery extension works resulting from breach of contract with contract, therefore delayed payment into 2021/22, subsequently further cry fwd required.
Transport Costs	4.540	4.301	0.239	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	9.104	(0.367)	Net deficits pertaining to: Waste - primarily additional net costs re co mingling contract c. (£158k), Grounds Mtce. - additional net works (£180k) [which are fully offset by additional income] and Environmental Health - additional net costs (£31k) re 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	22.062	0.064	Savings anticipated on adaptations to Private sector housing due to COVID restrictions. This was a £128k c/f from SCHP in 2019/20 - further c/f to be sought into 2021/22. Saving of £69k relating to net Private Landlord Registration fee income, of which £66k relates to 2019/20 cry fwd request and full £69k shall be required to be cry fwd onto 2021/22. Both of above savings are partially reduced by deficits within: Other Housing: reduction in Housing Benefit overpayment recovery levels anticipated c. £125k
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.107	1.107	0.000	n/a
Income	(29.109)	(29.037)	(0.072)	Non achievement of budgtd income levels: Waste £73k, Burial Gounds £100k. Plus Fleet - ongoing historical structural budget issue, anticipated non achievement of income budget c. £89k. ECP - reduced grant income anticipated c. £47k. All of above partially offset by over budget receipt of income pertaining to Ground Mtce. contracts (£194k) and Planning income c. (£43k)
<b>Net Expenditure</b>	<b>23.485</b>	<b>23.070</b>	<b>0.415</b>	
<b>Less Employee Costs Projected Variance</b>		(0.394)	0.394	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>23.485</b>	<b>23.464</b>	<b>0.021</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	11.513	11.169	0.344	This is due to employee slippage as a result of vacant posts and salary costs recharged to Criminal Justice Services. This also includes additional staff costs relating to the corporate response to the Scottish Child Abuse Enquiry. Please note that £146k of this relates to employee costs in respect of unspent Looked After Children grant monies and needs to be carried forward into financial year 2021/22.
Property Costs	0.451	0.431	0.020	This mainly relates to anticipated savings on planned maintenance.
Transport Costs	0.502	0.211	0.291	Due to savings on car mileage and volunteer mileage taking account of the recast budget. The saving relating to the recast budget (£87k) will be returned to the General Fund Reserve.
Supplies & Services	0.465	0.446	0.019	Lower than budgeted spend on service specific materials and subsistence.
Third Party Payments	9.304	8.740	0.564	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. Please note that £113k of this relates to unspent grant monies (Looked After Children £60k and Mental Wellbeing £53k) and will need to be carried forward into financial year 2021/22. Also underspends amounting to £62k against the recast budget will be returned to the General Fund Reserve.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(1.903)	(1.905)	0.002	No significant variances identified at this stage
<b>Net Expenditure</b>	<b>20.332</b>	<b>19.092</b>	<b>1.240</b>	
<b>Less Employee Costs Projected Variance</b>		(0.198)	0.198	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>20.332</b>	<b>19.290</b>	<b>1.042</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	6.861	6.326	0.535	Employee vacancies Rds £293k, Assets general £192k & Assets HRA £47k
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	16.854	1.624	Saving on A92 Unitary Charge payment resultant from reduced traffic volume element re Covid 19 c. (£275), Covid 19 additional budget provision of £2.2m to accommodate Tayside Contract's standby payments during lockdown saving c. (£1,077k) 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. Arbroath Harbour dredging has been delayed till May 2021, thus (£92k) saving including £46k cry fwd from 19/20 - full £92k will be required/sought to cry. over in to 2021/22 - issue with pre sample dredging and Marine Scotland licence re 2020/21.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.650	0.650	0.000	n/a
Income	(5.774)	(5.316)	(0.458)	Reduction in income from: fee generation @ Rds £235k & Assets HRA £47k due to employee vacancies. Roads statutory duties and net quarter 3 & 4 car parking fees c. £176k
<b>Net Expenditure</b>	<b>21.961</b>	<b>20.253</b>	<b>1.708</b>	
<b>Less Employee Costs Projected Variance</b>		(0.250)	0.250	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>21.961</b>	<b>20.503</b>	<b>1.458</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	3.711	0.216	Slippage primarily within Economic Development, Communications & Organisational Development and Risk, Resilience & Safety sections. <b>Cry fwd request from 2019/10 of £24k, only c. £8k utilised to date. Therefore further cry fwd into 2021/21 £16k shall be required</b>
Property Costs	1.701	1.182	0.519	Various significant savings identified within Cultural & Leisure Trust Client: primarily, planned maintenance, water & energy
Transport Costs	0.054	0.040	0.014	Insignificant value
Supplies & Services	0.609	0.560	0.049	Various budget headings across Economic Development
Third Party Payments	4.535	4.535	0.000	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)	(2.226)	0.256	Additional income primarily all within Economic Development, being : £85k - overrecovery of Leader grant income (compensating expenditure incurred), £30k - additional grant income to projected spend for No One Left Behind grant monies. Ec. Dev wish to earmark this for 2021/22 c/f., £110k - overrecovery of projected industrial units income
<b>Net Expenditure</b>	<b>8.888</b>	<b>7.834</b>	<b>1.054</b>	
<b>Less Employee Costs Projected Variance</b>		(0.200)	0.200	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.888</b>	<b>8.034</b>	<b>0.854</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	6.791	0.463	The projected saving is mainly due to employee slippage within Information Technology and Business Support Unit as a result of recruitment delays due to COVID. Note- it also includes a £40k saving against the uplifted recast budget for a vacant post in HR
Property Costs	0.047	0.046	0.001	No significant variances identified at this stage
Transport Costs	0.032	0.007	0.025	Minor saving expected on mileage allowances
Supplies & Services	1.383	1.345	0.038	This is mainly due to reduced expenditure in relation to the Resourcelink project. This will be the subject of a 100% carry forward request. The projection relating to British Telecom telephone charges has been adjusted downwards as current spend levels are lower than in previous years.
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)	(2.331)	(0.006)	This is mainly due to a minor reduction in blue badge charges. The projection assumes that issues relating to Housing Revenue Account recharges within the old Place Business Unit will be addressed before the end of this financial year.
<b>Net Expenditure</b>	<b>6.379</b>	<b>5.858</b>	<b>0.521</b>	
<b>Less Employee Costs Projected Variance</b>			0.423	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>6.379</b>	<b>6.281</b>	<b>0.098</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</b>				
Employee Costs	4.948	4.783	0.165	Slippage £228k less overtime & grant funded posts (£63k). Slippage amounts includes £40k of 19/20 carry fwd. budget of which £25k required to carried fwd. into 21/22
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.029	0.007	0.022	Reduction mileage allowance
Supplies & Services	0.492	0.495	(0.003)	Insignificant value
Third Party Payments	0.111	0.111	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	(1.337)	(1.456)	0.119	Additional MacMillan/NHS income Wel. Rights c. £61k and misc. inc. Rev. & Benefits and Finance c. £58k
<b>Net Expenditure</b>	<b>4.243</b>	<b>3.940</b>	<b>0.303</b>	
<b>Less Employee Costs Projected Variance</b>		(0.140)	0.140	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>4.243</b>	<b>4.080</b>	<b>0.163</b>	

	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
<b>Legal &amp; Democratic</b>				
Employee Costs	3.054	2.784	0.270	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	0.010	0.011	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
Income	(0.797)	(0.509)	(0.288)	COVID related non achievement of income targets registrars c. £71k, Licensing function c. £61k, Digital Reprographics Unit c. £84k The DRU has seen a major reduction in normal business activities due to lockdown and while the DRU has recorded a deficit in the past, the reduction in work resulted in a much larger deficit than would have been expected in a normal trading year. Non-achievement of historical budget targets (£74) - Legal Fees £31k, Common Good Charges £20k, Property Enquiry Certificates £21k, Democratic Services Fees £1.5k
<b>Net Expenditure</b>	<b>2.605</b>	<b>2.560</b>	<b>0.045</b>	
<b>Less Employee Costs Projected Variance</b>		(0.270)	0.270	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.605</b>	<b>2.830</b>	<b>(0.225)</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)	(0.315)	(0.033)	Apprenticeship Levy projecting £91k deficit, Employee Training projecting a saving of £24k and employee slippage of £30k within Tay City Deals, £26k within Elections and £18k within Public Records Scotland. The corporate employee slippage target is currently projecting a deficit of £40k.  £18k of Public Records Scotland carry forward will not be required in 20/21. This will be required in 21/22. £26k of Elections carry forward will not be required in 20/21 but will be required in 21/22.
Property Costs	0.565	1.183	(0.618)	Corporate savings have been projected across all services of the Council due to COVID-19 and therefore the deficit of £500k should be compensated by savings in services property cost budgets. Centralised Property Maintenance projecting £124k deficit.
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	3.069	2.602	0.467	Mainly due to savings within change fund consultancy fees £135k. Scotand Excel Procurement & Commissioning Collaboration project deficit of 57k. Savings within Corporate Initiatives.
Third Party Payments	8.255	8.216	0.039	Due to savings within Tay City Deal.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.100	0.100	0.000	n/a
Income	(0.426)	(0.402)	(0.024)	Due to reduced income from training courses £25k.
<b>Net Expenditure</b>	<b>11.115</b>	<b>11.384</b>	<b>(0.269)</b>	
<b>Less Employee Costs Projected Variance</b>		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>11.115</b>	<b>11.384</b>	<b>(0.269)</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	0.176	0.073	Slippage due to vacant posts
Property Costs	1.825	1.568	0.257	Projected savings relate to electricity and gas as a result of buildings being closed due to COVID as well as savings within rates.
Transport Costs	0.106	0.077	0.029	Savings within agile working for mileage allowance. This will be removed as savings in future years.
Supplies & Services	0.438	0.393	0.045	The £40k carry forward to purchase new audio system for the Chamber at Town & County Hall will not be spent in 20/21. This will need to be referred back to see if there is still the need for this purchase given that council meetings are now being held virtually. The remaining savings are within various areas in supplies and
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	(0.188)	(0.172)	(0.016)	Due to reduced income from housing recharge.
<b>Net Expenditure</b>	<b>2.433</b>	<b>2.042</b>	<b>0.391</b>	
<b>Less Employee Costs Projected Variance</b>		(0.073)	0.073	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.433</b>	<b>2.115</b>	<b>0.318</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	21.461	20.835	0.626	Employee slippage - turnover of staff in care management and vacancies remaining unfilled during COVID
Property Costs	1.057	0.990	0.067	
Transport Costs	0.924	0.657	0.267	Reduced travel costs due to working from home and reduced mileage
Supplies & Services	0.872	1.324	(0.452)	Additional costs to purchase PPE for AHSCP and partner providers
Third Party Payments	55.789	58.017	(2.228)	Additional cost of Provider Support payments
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(30.400)	(29.194)	(1.206)	Loss of income from service users
<b>Net Expenditure</b>	<b>49.703</b>	<b>52.629</b>	<b>(2.926)</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	11.201	0.197	Interest charges anticipated to be lower than budgeted due to less borrowing requirements for capital programme.
Supervision & Management	8.119	7.986	0.133	Reduced Housing Management costs anticipated.
Repairs & Maintenance	9.332	8.051	1.281	Due to the pandemic, only emergency repairs could be carried out in the first 4 months of the financial year. This meant that most planned and routine maintenance started out 30% behind programme. Contractors have worked hard to catch up, in spite of complying with more onerous safe working practices, but there remains a projected substantial inevitable deficit of 25% or
Loss of Rents	1.478	1.556	(0.078)	Due to the pandemic, vacant properties could not be let for the first 4 months of the financial year, and the resultant void periods have been impacted.
Other Expenditure	0.624	0.624	0.000	
<b>Net Expenditure</b>	<b>30.951</b>	<b>29.418</b>	<b>1.533</b>	
<b>Income</b>				
Rents & Service Charges	(30.297)	(30.092)	(0.205)	Due to the pandemic, vacant properties could not be let for the first 4 months of the financial year, and the resultant void periods have also impacted on income levels.
Other Income	(0.229)	(0.234)	0.005	
Homelessness Funding	(0.425)	(0.425)	0.000	
<b>Total Income</b>	<b>(30.951)</b>	<b>(30.751)</b>	<b>(0.200)</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>(1.333)</b>	<b>1.333</b>	