

Education & Lifelong 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	91.491	91.717	(0.226)	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 sickness, suspensions and maternity absence 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	13.054	12.720	0.334	The deficit is mainly due to lower than budgeted expenditure on property maintenance, miscellaneous property costs/property improvements and facility management charges. This is partially offset by additional costs relating to the schools deep cleans and increased rates and ground maintenance charges.
Transport Costs	3.867	3.606	0.261	This is mainly due to lower than expected costs in respect of school transport. There are also minor savings on car mileage.
Supplies & Services	12.731	11.208	1.523	The projected underspends mainly relates to Pupil Equity Funding (provided for academic year) and Devolved School Management. 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 Holiday Hunger (investment bid) and an on-line payment system have been minimal this financial year as a result of the pandemic however they will be the subjects of a 100% carry forward request. There is also a minor savings on educational resources within Additional Support Needs due to delays to
Third Party Payments	24.551	20.559	3.992	Mainly due to projected unspent grant monies relating to Early Years Expansion programme. There are also anticipated savings on counselling services within schools (£0.344m) and youth projects within Lifelong Learning 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.
Net Expenditure	132.028	126.290	5.738	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 EDUCATION & LIFELONG LEARNING DIRECTORATE IS AN UNDERSPEND POSITION OF £1.541m.
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	132.028	126.290	5.738	

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	14.268	0.383	Slippage: Planning & Communities c. £298k, Waste c. £16k, Grd Mtce. £27k and Environmental Health & Consumer Protection c. £42k
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	4.333	0.207	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	9.035	(0.298)	Primarily, net deficits pertaining to: Waste - primarily additional net costs re co mingling contract c. (£143k), Grounds Mtce. - additional net works (£148k) [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 currenly held within balances, if required. Partially offset by savings in Planning expenditure c. £20k
Third Party Payments	22.126	22.076	0.050	Primarily 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 £66k relating to net Private Landlord Registration fee income, all of which relates to 2019/20 cry fwd request and full £66k shall be sought 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)	(28.990)	(0.119)	Non achievement of budgeted income levels: waste £115k, Burial Grounds £113k and Planning income £30k. Plus Fleet - ongoing historical structural budget issue, anticipated non achievement of income budget c. £22k. ECP - reduced grant income anticipated c. £41k. All of above partially offset by over budget receipt of income pertaining to Ground Mtce. contracts (£187k) Other Hsg income c. £20k
Net Expenditure	23.485	23.146	0.339	
Less Employee Costs Projected Variance			(0.383)	
Revised Projected Variance Fav / (Adv)	23.485	23.529	(0.044)	

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 employee 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. Also the overall employee cost saving includes an element of savings relating to the 2019/20 100% carry forward for 4 additional temporary social workers within the Localities. An element of the overall employee costs saving (£49k) has been earmarked to part fund a budget issue submitted as part of the 2021/22 budget setting process and will be subject to a
Property Costs	0.451	0.431	0.020	This mainly relates to anticipated savings on planned maintenance.
Transport Costs	0.415	0.211	0.204	Due to savings on car mileage and volunteer mileage taking account of the recast budget.
Supplies & Services	0.465	0.446	0.019	Lower than budgeted spend on service specific materials and subsistence.
Third Party Payments	9.242	8.740	0.502	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.
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
Net Expenditure	20.183	19.092	1.091	Please note that Scottish Government recently provided Children, Families and Justice with additional grant monies relating to Winter Plan for Social Protection - Funding for Vulnerable. They have also agreed that the grant can be used to offset previous and current covid 19 costs and that some of the grant can be carried forward into financial year 21/22. An exercise is currently being undertaken to identify costs that can be charged against this grant. The amount of covid 19 costs that will be charged against this grant still has to be ascertained however it will have a positive impact on the net expenditure position.
Less Employee Costs Projected Variance		(0.149)	0.149	
Revised Projected Variance Fav / (Adv)	20.183	19.241	0.942	

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	6.325	0.536	Employee vacancies Rds £293k, Assets general £192k & Assets HRA £47k
Property Costs	0.789	0.789	0.000	n/a
Transport Costs	0.195	0.185	0.010	Insignificant value
Supplies & Services	0.762	0.765	(0.003)	Insignificant value
Third Party Payments	17.401	16.854	0.547	Saving on A92 Unitary Charge payment resultant from reduced traffic volume element re Covid 19 c. (£275), plus one off 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 resultant from Covid. A potential overspend on the winter maintenance budget has been identified, the funding of which is under review by officers.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.650	0.650	0.000	n/a
Income	(5.774)	(5.315)	(0.459)	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
Net Expenditure	20.884	20.253	0.631	
Less Employee Costs Projected Variance		(0.250)	0.250	
Revised Projected Variance Fav / (Adv)	20.884	20.503	0.381	

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. Carry fwd request from 2019/10 of £24k, only c. £8k utilised to date. Therefore further carry fwd into 2021/21 £16k shall be sought
Property Costs	1.701	1.181	0.520	Various significant savings identified within Cultural & Leisure Trust Client: primarily, (un)planned maintenance, water & energy
Transport Costs	0.054	0.040	0.014	Insignificant value
Supplies & Services	0.609	0.530	0.079	Various budget headings across Economic Development
Third Party Payments	4.535	4.554	(0.019)	Insignificant value
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.032	0.072	(0.040)	Additional revenue contribution to capital works (CFCR) funded from additional income
Income	(1.970)	(2.231)	0.261	Additional income all within Economic Development, primarily being overrecovery of income: £81k Leader grant (compensating expenditure incurred), £114k industrial units/shops, £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. and £37k miscellaneous against several budget headings
Net Expenditure	8.888	7.857	1.031	
Less Employee Costs Projected Variance			0.200	
Revised Projected Variance Fav / (Adv)	8.888	8.057	0.831	

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	7.214	6.762	0.452	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
Property Costs	0.047	0.046	0.001	No significant variances identified at this stage
Transport Costs	0.032	0.009	0.023	Minor savings expected on mileage allowances
Supplies & Services	1.383	1.361	0.022	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 down 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.
Net Expenditure	6.339	5.847	0.492	
Less Employee Costs Projected Variance		(0.452)	0.452	
Revised Projected Variance Fav / (Adv)	6.339	6.299	0.040	

	(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	4.948	4.775	0.173	Slippage £236k 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	0.487	0.005	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
Net Expenditure	4.243	3.924	0.319	
Less Employee Costs Projected Variance		(0.148)	0.148	
Revised Projected Variance Fav / (Adv)	4.243	4.072	0.171	

Legal & Democratic	(1) Revised Net Budget £m	(2) Projected Outturn £m	(3) = (1) - (2) Projected Variance Fav / (Adv) £m	Main Reason for Projected Variance
Employee Costs	3.054	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	0.196	0.067	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
				Digital Reprographics Unit c. £99k The DRU has seen a major reduction in normal business activities due to lockdown and whilst the DRU has recorded a deficit in the past, the reduction in work has resulted in a greater deficit than which would be expected in a normal trading year.
Income	(0.665)	(0.494)	(0.171)	Non-achievement of historical budget targets (£74k) - Legal Fees £31k, Common Good Charges £20k, Property Enquiry Certificates £21k, Democratic Services Fees £1.5k
Net Expenditure	2.737	2.560	0.177	
Less Employee Costs Projected Variance		(0.270)	0.270	
Revised Projected Variance Fav / (Adv)	2.737	2.830	(0.093)	

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)	(0.292)	(0.056)	Apprenticeship Levy projecting £92k deficit, Employee Training projecting a saving of £25k 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 £62k. £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	1.059	(0.494)	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.
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	2.599	0.470	Mainly due to savings within Provision for Additional Burdens £375k, and change fund consultancy fees £135k. Scotand Excel Procurement & Commissioning Collaboration project deficit of 57k. <i>Savings within Corporate Initiatives</i>
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.
Net Expenditure	11.115	11.280	(0.165)	
Less Employee Costs Projected Variance		0.000	0.000	
Revised Projected Variance Fav / (Adv)	11.115	11.280	(0.165)	

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	0.175	0.074	Slippage due to vacant posts
Property Costs	1.825	1.656	0.169	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	0.137	(0.031)	Deficit offset against Transport Scotland grant funding. Savings within agile working for mileage allowance. This will be removed as savings in future years.
Supplies & Services	0.429	0.384	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	0.012	0.010	0.002	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)	(0.291)	0.103	Additional income from Transport Scotland which will partly be offset by costs for electric cars. Reduced income from housing recharge.
Net Expenditure	2.433	2.071	0.362	
Less Employee Costs Projected Variance			0.074	
Revised Projected Variance Fav / (Adv)	2.433	2.145	0.288	

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	21.460	20.726	0.734	Employee slippage - turnover of employees in care management and vacancies remaining unfilled during COVID
Property Costs	1.057	1.023	0.034	
Transport Costs	0.924	0.575	0.349	Reduced travel costs due to working from home and reduced mileage
Supplies & Services	0.872	1.273	(0.401)	Additional costs to purchase PPE for AHSCP and partner providers
Third Party Payments	56.061	58.240	(2.179)	Additional cost of Provider Support payments
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(30.650)	(29.357)	(1.293)	Loss of income from service users
Net Expenditure	49.724	52.480	(2.756)	

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	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	There is an estimated underspend this year in Repairs and Maintenance of £1.281 million, due to the ongoing constraints of the Pandemic. This underspend may increase if COVID-19 restrictions continue into February and March.
Loss of Rents	1.478	1.556	(0.078)	Loss of rents from void properties is likely to increase this year to £1.556 million due to voids being held for 4 months in the first part of the year, and then because voids are taking longer to process whilst planned and capital works are carried out.
Other Expenditure	0.624	0.624	0.000	
Net Expenditure	30.951	29.418	1.533	
Income				
Rents & Service Charges	(30.297)	(30.092)	(0.205)	Rental income is likely to be lower than budget by £0.205 million due to 2 main factors: firstly, a number of properties have been emptied down as part of the Timmergreens regeneration, and will remain empty until they are cleared ahead of the new-build construction; Secondly 60 new-build properties coming on stream were delayed by over 6 months due to the initial COVID-19 lockdown. Both these things have reduced the anticipated level of income
Other Income	(0.229)	(0.234)	0.005	
Homelessness Funding	(0.425)	(0.425)	0.000	
Total Income	(30.951)	(30.751)	(0.200)	
Net Expenditure	0.000	(1.333)	1.333	