

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	92.437	(0.946)	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 that the budget uplift per the Budget Recast exercise relating to additional teachers and SPSA's will be fully utilised.
Property Costs	13.050	12.188	0.862	The saving is mainly due to lower than anticipated spend in respect of miscellaneous property costs/property improvements. There is also a projected saving expected on the moving of the mobile classrooms from Edzell to Monifieth HS as this is likely to happen next financial year however the funding will need to be carried forward into 21/22 and will be the subject of 100% carry forward request. This is marginally reduced by the additional costs relating to the schools deep cleans and increased rates and ground maintenance charges.
Transport Costs	3.867	3.406	0.461	This is mainly due to lower than expected costs in respect of school transport. There are also minor savings on car mileage.
Supplies & Services	12.732	10.665	2.067	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. The schools meals actuals are also expected to be lower than budget. Meal numbers are significantly below the levels achieved for the same period in 19/20 however school meals income has also reduced accordingly. It was agreed that Tayside Contracts should be no better or worse off therefore the projection allows for potential financial support. It was also agreed that the Council would fund a share of severance costs relating to the new Central Processing Unit and the projection has estimated these costs also. The allocation of these costs are still being negotiated.
Third Party Payments	24.551	19.531	5.020	Mainly due to projected unspent grant relating to the Early Years Expansion programme. There are also anticipated savings on counselling services within schools (£0.344m) and youth projects due to operational difficulties as a result of the pandemic. It is anticipated that the underspend on Counselling within Schools will be carried forward into 2021/22.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(13.666)	(13.295)	(0.371)	This is due to lower than targeted school meals income as a result of a significant reduction in meal numbers. Income in respect of music tuition and school lets is also lower than budgeted.
<b>Net Expenditure</b>	<b>132.025</b>	<b>124.932</b>	<b>7.093</b>	<b>IT MUST BE NOTED THAT AFTER ALLOWING FOR ITEMS THAT WILL BE CARRIED FORWARD INTO FINANCIAL YEAR 21/22:- EARLY YEARS EXPANSION £4.500m, PUPIL EQUITY FUNDING £0.538m and DEVOLVED SCHOOL MANAGEMENT £0.465m), THE TRUE UNDERSPEND POSITION FOR THE SCHOOLS &amp; LEARNING DIRECTORATE IS AN UNDERSPEND POSITION OF £1.475m. Note that this is gross of anticipated 100% carry forwards.</b>
<b>Less Employee Costs Projected Variance</b>		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>132.025</b>	<b>124.932</b>	<b>7.093</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	14.641	14.082	0.559	Primarily slippage: Planning & Communities c. £396k, Waste c. £107k and Environmental Health & Consumer Protection c. £43k. Included in slippage figure if also £39k re Rapid Rehousing (Other Housing) and this will be subject to a carry fwd request at 2020/21 annual accounts process. All above, partially offset by Grd Mtce deficit c. (£20k).
Property Costs	1.430	1.272	0.158	Savings on several differing budget heads, primarily: Waste - £65k, Burial Grounds / Grounds Mtce. £104k, of which £40k is delayed 19/20 carry forward for Newmonthill cemetery works which has been delayed due to Covid-19 and these monies will require further carry forward into 2021/22 as part of 2020/21 annual accounts
Transport Costs	4.553	4.371	0.182	Primarily net savings within Waste resulting from 1/ fuel price reduction and 2/ fuel usage reduction due to service restrictions during lockdown.
Supplies & Services	8.740	8.933	(0.193)	Primarily, net deficits pertaining to: Waste - primarily additional net costs re co mingling contract c. (£130k), Grounds Mtce. - additional net works c. (£155k) [which are fully offset by additional income]. Above will be covered by 2019/20 carry forward monies currently held within balances, if required. Partially offset by savings in Planning expenditure c. £50k & Environmental Health c. £35k
Third Party Payments	22.123	22.057	0.066	Primarily; savings anticipated on adaptations to Private Sector Housing due to COVID restrictions. This was a £128k c/f from SCHP in 2019/20, and Private Landlord Registration Fee c. £88k. Both of which shall be subject to a 2021/22 cry fwd request as part of 2020/21 annual accounts process. Above savings are partially reduced by deficits within: Other Housing; reduction in Housing Benefit overpayment recovery levels anticipated c. £135k.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	1.107	1.107	0.000	n/a
Income	(29.109)	(29.246)	0.137	Non achievement of budgtd income levels: Waste c. £22k, Burial Gounds £83k.Plus Fleet - ongoing historical structural budget issue, anticipated non achievement of income budget c. £54k. ECP - net reduced grant income anticipated c. £55k. All of above fully offset by over budget receipt of income pertaining to Ground Mtce. contracts (£311k), Other Hsg income c. (£26k) and Planning c. (£14k)
<b>Net Expenditure</b>	<b>23.485</b>	<b>22.576</b>	<b>0.909</b>	
<b>Less Employee Costs Projected Variance</b>			<b>(0.559)</b>	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>23.485</b>	<b>23.135</b>	<b>0.350</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	11.666	11.233	0.433	This is due to 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. Please note that £48k 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 (£60k) has been earmarked to part fund a budget issue submitted as part of the 2021/22 budget setting process. A further £24k which relates to the 2019/20 100% carry forward for an information post has not been spent in 20/21. Both of these will be subject to a 100% carry forward request at year end.
Property Costs	0.441	0.370	0.071	This mainly relates to anticipated savings on planned maintenance and cleaning costs.
Transport Costs	0.412	0.227	0.185	Due to savings on car mileage and volunteer mileage.
Supplies & Services	0.518	0.499	0.019	Lower than budgeted spend on service specific materials and subsistence.
Third Party Payments	9.339	8.290	1.049	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 and continuing care. There were also minor savings on pre-approved kinship costs and adoption allowances. Please note that £298k of this relates to unspent grant monies (Looked After Children £236k and Mental Wellbeing £62k) and will need to be carried forward into financial year 2021/22. Please note that certain costs eg. residential schools fees will be picked up by Winter Plan grant monies from Scottish Government and recast budget uplifts 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	(2.155)	(2.190)	0.035	Unbudgeted interagency fees recharged to East Ayrshire Council.
<b>Net Expenditure</b>	<b>20.221</b>	<b>18.429</b>	<b>1.792</b>	
<b>Less Employee Costs Projected Variance</b>		(0.301)	0.301	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>20.221</b>	<b>18.730</b>	<b>1.491</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	6.828	6.235	0.593	Employee vacancies Rds £305k, Assets general £218k & Assets HRA £65k.
Property Costs	0.782	0.782	0.000	n/a
Transport Costs	0.194	0.181	0.013	Insignificant variance as % of net budget
Supplies & Services	0.762	0.765	(0.003)	Insignificant variance as % of net budget
Third Party Payments	17.402	17.429	(0.027)	Saving on A92 Unitary Charge payment resultant from reduced traffic volume element re Covid 19 c. (£300), Managed saving (£180k) on third party budgets to offset quarter 3 & 4 off street car parking charging cessation. Arbroath Harbour dredging (£92k) saving including £46k cry fwd from 19/20 - full £92k required/sought to cry. over in to 21/22 - issue with pre sample dredging and Marine Scotland licence re 2020/21. Potential for c. £600k deficit on winter mtce and associated responsive mtce of carriageways.
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.650	0.650	0.000	n/a
Income	(5.741)	(5.184)	(0.557)	Reduction in income from: net fee generation @ Rds (£235k) & Assets (£120k) & Assets HRA (£74k) due to employee vacancies. Net quarter 3 & 4 car parking fees c. (£126k)
<b>Net Expenditure</b>	<b>20.877</b>	<b>20.858</b>	<b>0.019</b>	
<b>Less Employee Costs Projected Variance</b>		(0.168)	0.168	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>20.877</b>	<b>21.026</b>	<b>(0.149)</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	3.924	3.678	0.246	Slippage primarily within Economic Development, Communications & Organisational Development and Risk, Resilience & Safety sections. Carry fwd request from 2019/20 of £24k, not utilised to date, therefore further carry fwd into later years shall be required
Property Costs	1.701	1.172	0.529	Various significant savings identified within Cultural & Leisure Trust Client: primarily, maintenance, energy & water
Transport Costs	0.055	0.040	0.015	Insignificant variance as % of net budget
Supplies & Services	0.617	0.554	0.063	Various budget headings across Economic Development
Third Party Payments	4.691	4.623	0.068	Primarily, Cultural & Leisure Trust Client c. £51k.
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.032	0.072	(0.040)	Additional CFCR re Industrial Units maintenance
Income	(2.111)	(2.344)	0.233	Industrial unit income c. £110k, additional unbudgeted ring fenced SG grant income £120k which needs to be carried forward into financial year 2021/22.
<b>Net Expenditure</b>	<b>8.909</b>	<b>7.795</b>	<b>1.114</b>	
<b>Less Employee Costs Projected Variance</b>		(0.230)	0.230	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>8.909</b>	<b>8.025</b>	<b>0.884</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	7.184	6.617	0.567	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	1.413	1.303	0.110	Mainly due to reduced spend on blue badges and miscellaneous supplies & services. There is also an expected saving on the Resourcelink project, however this will be the subject of a 100% carry forward request. These savings are partially offset by increased mobile phone charges.
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)	(2.322)	(0.015)	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>6.339</b>	<b>5.653</b>	<b>0.686</b>	
<b>Less Employee Costs Projected Variance</b>			0.567	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>6.339</b>	<b>6.220</b>	<b>0.119</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	4.772	0.176	Slippage on overtime & grant funded posts. Slippage amounts includes £40k of 19/20 cry. fwd. budget of which £25k required to cry. fwd. into 21/22.
Property Costs	0.000	0.000	0.000	n/a
Transport Costs	0.029	0.004	0.025	Reduction mileage allowance
Supplies & Services	0.492	0.487	0.005	Insignificant variance
Third Party Payments	0.111	0.110	0.001	Insignificant variance
Support Costs	0.000	0.000	0.000	n/a
Capital Charges & Financing	0.000	0.000	0.000	n/a
Income	(1.337)	(1.422)	0.085	Additional MacMillan/NHS income Welfare Rights c. £61k and net miscellaneous income Revenues & Benefits and Finance c. £24k
<b>Net Expenditure</b>	<b>4.243</b>	<b>3.951</b>	<b>0.292</b>	
<b>Less Employee Costs Projected Variance</b>		(0.151)	0.151	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>4.243</b>	<b>4.102</b>	<b>0.141</b>	

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	2.759	0.295	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	Primarily mileage
Supplies & Services	0.263	0.182	0.081	Various variances primarily 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	(0.665)	(0.512)	(0.153)	Primarily; 1/ Digital Reprographics Unit c. (£94k). 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. 2/ Non-achievement of historical budget targets (£74k) - Legal Fees £31k, Common Good Charges £20k, Property Enquiry Certificates £21k, Democratic Services Fees £1.5k. Budget issue to address for 2021/22 approved at CI setting meeting March 2021.
<b>Net Expenditure</b>	<b>2.737</b>	<b>2.504</b>	<b>0.233</b>	
<b>Less Employee Costs Projected Variance</b>			0.295	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.737</b>	<b>2.799</b>	<b>(0.062)</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	(0.347)	(0.715)	0.368	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 surplus of £361k.  £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	0.835	(0.270)	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.  £224k Energy Efficiency CRC Scheme carry forward will not be required in 20/21. This will be required in 21/22.
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	2.301	0.768	Mainly due to savings within Provision for Additional Burdens £679k, and 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>11.116</b>	<b>10.335</b>	<b>0.781</b>	
<b>Less Employee Costs Projected Variance</b>		0.000	0.000	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>11.116</b>	<b>10.335</b>	<b>0.781</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	0.171	0.078	Slippage due to vacant posts
Property Costs	1.837	1.548	0.289	Projected savings relate to electricity, gas and cleaning as a result of buildings being closed due to COVID-19 as well as savings within rates.
Transport Costs	0.106	0.090	0.016	Deficit of £11k offset against Transport Scotland grant funding. Savings within agile working for mileage allowance. This will be removed as savings in future years.
Supplies & Services	0.432	0.323	0.109	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 services including purchases of furniture, postages and office consumables..
Third Party Payments	0.012	0.013	(0.001)	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)	(0.320)	0.132	Income from Transport Scotland for electric cars. £122k of which will be gant carry forward to 21/22. Reduced income from housing recharge.
<b>Net Expenditure</b>	<b>2.448</b>	<b>1.825</b>	<b>0.623</b>	
<b>Less Employee Costs Projected Variance</b>			<b>(0.078)</b>	
<b>Revised Projected Variance Fav / (Adv)</b>	<b>2.448</b>	<b>1.903</b>	<b>0.545</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	21.774	20.373	1.401	Employee slippage - turnover of employees in care management and vacancies remaining unfilled during COVID
Property Costs	1.052	1.065	(0.013)	
Transport Costs	0.924	0.576	0.348	Reduced travel costs due to working from home and reduced mileage
Supplies & Services	0.879	1.301	(0.422)	Additional costs to purchase PPE for AHSCP and partner providers
Third Party Payments	56.279	59.120	(2.841)	Additional cost of Provider Support payments
Support Costs	0.000	0.000	0.000	
Capital Charges & Financing	0.000	0.000	0.000	
Income	(31.229)	(29.630)	(1.599)	Loss of income from service users
<b>Net Expenditure</b>	<b>49.679</b>	<b>52.805</b>	<b>(3.126)</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	8.126	7.717	0.409	Reduced Housing Management costs anticipated.
Repairs & Maintenance	9.325	7.080	2.245	The estimated saving this year in Repairs and Maintenance of £2.245 million, is due to the ongoing constraints of the Pandemic. The saving has increased due to COVID-19 lockdown restrictions continuing from January into February and March, in which time non-essential work has been illegal in occupied homes.
Loss of Rents	1.478	1.885	(0.407)	Loss of rents from void properties is likely to increase this year to £1.885 million due to voids being held for 4 months in the first part of the year due to Covid 19 restrictions, and then because voids are taking longer to process whilst the opportunity is taken to carry out planned and capital works that can't be done in occupied homes.
Other Expenditure	0.624	0.561	0.063	
<b>Net Expenditure</b>	<b>30.951</b>	<b>28.444</b>	<b>2.507</b>	
<b>Income</b>				
Rents & Service Charges	(30.297)	(29.920)	(0.377)	Rental income is likely to be lower than budget by £0.377 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
Other Income	(0.229)	(0.233)	0.004	
Homelessness Funding	(0.425)	(0.425)	0.000	
<b>Total Income</b>	<b>(30.951)</b>	<b>(30.578)</b>	<b>(0.373)</b>	
<b>Net Expenditure</b>	<b>0.000</b>	<b>(2.134)</b>	<b>2.134</b>	