

**PERTH & KINROSS COUNCIL - GENERAL FUND 2021/22 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 31 August 2021)**

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<b>Education &amp; Children's Services</b>			
Total	(887)		
			<b><u>Devolved School Management (DSM)</u></b>
		(450)	<b>Staff Costs</b> Teachers salaries projected to under spend by £1.778 million and single status by £742,000 due to staff turnover. This contributes to a budgeted slippage target of £2.070 million in 2021/22.
		(200)	<b>Supplies &amp; Services</b> Projected under spend on materials.
		(40)	<b>Transport Costs</b> Projected under spend due to reduced travelling during Covid-19.
		690	There is currently a projected net under spend of £690,000, but this is in advance of detailed spending plans being submitted by individual schools. The maximum carry forward under the DSM scheme is 10%.
			<b><u>Pupil Equity Fund</u></b>
		(600)	The majority of schools within Perth & Kinross Council have been allocated a share of £2.038 million of Pupil Equity Funding from the Scottish Government as a ring fenced grant. At this time, it is anticipated that £600,000 will be carry forward into financial year 2022/23 for staffing and other commitments as the grant covers the academic year.
		600	Projected carry forward of Pupil Equity Funding.
			<b><u>Other Education &amp; Children's Services Sectors:</u></b>
		(310)	<b>Staff Costs</b> Projected under spend on staff costs due to slippage in excess of the budgeted target of £1.161m across the whole Service.
		(354)	<b>Property Costs</b> Projected under spend due to savings on non-domestic rates following a revaluation and reduced charge (£252,000); on rent following the cancellation of music camps (£45,000) (partially offset by reduced income) and savings on the unitary charge for investment in learning schools (£57,000).
			<b>Supplies and Services</b>
		(892)	Projected under spend school meals and breakfast clubs (£894,000) (offset by reduced income) and savings on central budgets (£50,000). This is partially offset by projected over spends on legal fees relating to foster and kinship care, medicals and other purchases (£52,000).
		(15)	<b>Transport Costs</b> Projected under spend due to reduced car allowances and travel and subsistence costs within various cost centres.
		(106)	<b>Home to School Transport</b> Projected under spend based on latest projections. This includes non-recurring funding of £445,000.
		0	<b>Transfer Payments</b> Projected to be on budget at the current time.
		(70)	<b>Third Party Payments</b> Projected under spends on facilities management (£23,000) and supporting care experienced young people (£47,000).
			<b><u>Residential Schools/Foster Care and Kinship Care:</u></b>
		(120)	The budget for young people with complex behavioural issues which includes a number of pupils placed within residential schools is projected to under spend based on current activity levels.
		280	Based on the latest demand information, there is a projected over spend on kinship care (£317,000) partially offset by a projected under spend on foster care (£37,000).
		700	<b>Income</b> Projected shortfall in income due to Covid-19 and services not being provided and assumed reduction in provision until later in the financial year. The main areas are as follows; out of school clubs (£186,000), breakfast clubs (£143,000); paid school meals (£443,000), school lets (£49,000), Renewable Heat Initiative Grant (£48,000) and cancelled music camps (£59,000). This is partially offset by additional grant income relating to unaccompanied asylum seeking children (£210,000) and rent at Wellbank House (£18,000).

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<b>Communities</b>			
Total	105		
		50	<b>Service-Wide Budgets</b> Project management costs in relation to Tay Cities Deal
		(140)	<b>Roads &amp; Transport</b> Projected additional income from statutory road network works
		200	Additional urgent works maintenance
		(100)	Anticipated contribution from Scottish Government towards urgent works maintenance
		25	<b>Regulation</b> Projected shortfall in income.
		(350)	<b>Operations &amp; Fleet Management</b> Projected saving on loan charges due to delayed deliveries on planned vehicle replacement programme from COVID19
		200	Projected additional cost of waste disposal contract due to an increase in general waste tonnages
		(150)	Projected additional income from sale of recyclates due to favourable market prices
		100	Projected shortfall in commercial waste income
		10	<b>Waste Strategy</b> Fly Tipping Fund
		40	Dry mixed recyclates - additional costs relating to engagement to mitigate contamination.
		100	<b>Bereavement Service</b> Projected shortfall in income.
		75	<b>Public Transport</b> Cost of resurfacing works at Perth Bus Station
		(30)	<b>Culture &amp; Communities</b> Projected underspend on non-domestic rates
		(20)	Projected underspend across supplies and services
		70	<b>Planning &amp; Economic Development</b> Commercial Rent Income projected shortfall
		70	Perth Harbour - increase in operating costs / shortfall in income
		45	<b>Housing</b> Increased void rent loss and bad debt provision in Greyfriars due to the need to keep occupancy levels lower than normal.
		30	Cost of Local House Condition Survey to inform the Local Housing Strategy
		(105)	Slippage within Care & Repair
		(15)	Reduced bad debt provision across dispersed tenancies.

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<b>Corporate &amp; Democratic Services</b>			
Total	(329)		
			<b><u>Legal &amp; Governance Services</u></b>
		(20)	Staff slippage in excess of budgeted targets
		(21)	Projected net under spend on other budgets
		(38)	Projected savings on transport costs due to restrictions
		(55)	Income levels have been returning quicker than anticipated
		603	Grant payments to taxi drivers and operators
		(603)	Assumed funding from Scottish Government in relation to taxi drivers and operators
			<b><u>Finance</u></b>
		(49)	Staff slippage in excess of budgeted targets
		45	Projected net over spend on supplies & services / income.
			<b><u>Human Resources</u></b>
		76	Additional licensing costs
		(98)	Additional income from Scottish Government for administering the £500 payments and some miscellaneous income
			<b><u>Information Technology</u></b>
		29	Projected over spend due to non achievement of staff slippage.
			<b><u>Revenues &amp; Benefits and Customer Service Centre</u></b>
		(135)	Staff slippage in excess of target.
		(62)	Projected savings on supplies & services and third party payments
		404	Projected over spend on self isolation grants based on activity to date
		(404)	Assumed funding from Scottish Government for self isolation grants
		1,208	Projected overspend on Low Income Pandemic Payments based on activity to date
		(1,208)	Assumed funding from Scottish Government for Low Income Pandemic Payment
			<b><u>Property</u></b>
		(151)	Projected under spend on energy costs due to reduced cost and usage.
		(57)	Projected under spend on staff costs partially offset by additional costs in relation to compliance
		375	Projected over spend on reactive, compliance and cyclical maintenance
		(250)	Projected under spend on maintenance - cemetery walls.
		250	Contribution to Property Maintenance Earmarked Reserve
		(76)	Projected savings on other property costs including unitary charge.
		(104)	Projected under spend on loan charges following removal of Central Energy Efficiency Fund.
		(14)	Miscellaneous other projected net under spends.
			<b><u>Core Costs</u></b>
		225	Summer payment to eligible families on behalf of the Scottish Government
		(225)	Assumed funding from the Scottish Government
		26	Staff slippage
<b>TOTAL</b>	<b>(1,111)</b>		