

PERTH & KINROSS COUNCIL - GENERAL FUND 2021/22 PROJECTED OUTTURN - SERVICE ANALYSIS
(Based on Expenditure to 30 June 2021)

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
Education & Children's Services			
Total	(78)		
			Devolved School Management (DSM)
		(450)	Staff Costs 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)	Supplies & Services Projected under spend on materials.
		(40)	Transport Costs 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%.
			Pupil Equity Fund
		(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.
			Other Education & Children's Services Sectors:
		(123)	Property Costs Projected under spend 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 (£78,000).
		(833)	Supplies and Services Projected under spend school meals and breakfast clubs (£834,000) (offset by reduced income), savings on central budgets (£18,000) and sanitary products (£30,000). This is partially offset by projected over spends on legal fees relating to foster and kinship care, medicals and other purchases (£49,000).
		(15)	Transport Costs Projected under spend due to reduced car allowances and travel and subsistence costs within various cost centres.
		50	Transfer Payments Projected over spend on school clothing grants due to increased number of applications.
		(99)	Third Party Payments Projected under spends on facilities management (£18,000) and supporting care experienced young people (£81,000).
		(135)	Residential Schools/Foster Care and Kinship Care: 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.
		246	Based on the latest demand information, there is a projected over spend on kinship care (£339,000) partially offset by a projected under spend on foster care (£93,000).
		831	Income 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; breakfast clubs (£143,000); paid school meals (£581,000), Renewable Heat Initiative Grant (£48,000) and cancelled music camps (£59,000).

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Communities			
Total	(120)		
		50	<u>Service-Wide Budgets</u> Project management costs in relation to Tay Cities Deal
		(140)	<u>Roads & Transport</u> Projected additional income from statutory road network works
		200	Additional urgent works maintenance
		(100)	Anticipated contribution from Scottish Government towards urgent works maintenance
		25	<u>Regulation</u> Projected shortfall in income.
		(350)	<u>Operations & Fleet Management</u> Projected saving on loan charges due to delayed deliveries on planned vehicle replacement programme from COVID19
		10	<u>Waste Strategy</u> Fly Tipping Fund
		40	Dry mixed recyclates - additional costs relating to engagement to mitigate contamination.
		(30)	<u>Culture & Communities</u> Projected underspend on non-domestic rates
		(20)	Projected underspend across supplies and services
		90	<u>Planning & Economic Development</u> Commercial Rent Income projected shortfall
		70	Perth Harbour - increase in operating costs / shortfall in income
		40	<u>Housing</u> Increased void rent loss and bad debt provision in Greyfriars due to the need to keep occupancy levels lower than normal.
		15	Small over spends across various non-staff budgets.
		(20)	Reduced bad debt provision across dispersed tenancies.

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Corporate & Democratic Services			
Total	(283)		
			<u>Legal & Governance Services</u>
		(83)	Staff slippage in excess of budgeted targets
		(11)	Projected net under spend on other budgets
		(40)	Projected savings on transport costs due to restrictions
		603	Grant payments to taxi drivers and operators
		(603)	Assumed funding from Scottish Government in relation to taxi drivers and operators
			<u>Finance</u>
		(39)	Staff slippage in excess of budgeted targets
		7	Projected net over spend on supplies & services / income.
			<u>Human Resources</u>
		31	Net over spend including additional licensing costs
			<u>Information Technology</u>
		44	Projected over spend due to non-achievement of staff slippage.
			<u>Revenues & Benefits and Customer Service Centre</u>
		52	Projected shortfall in income from sheriff officers
		(47)	Staff slippage in excess of target.
		(92)	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
		500	Projected over spend on Low Income Pandemic Payments (LIPP)
		(500)	Assumed funding from Scottish Government for LIPP grants
			<u>Property</u>
		(408)	Projected under spend on energy costs due to reduced cost and usage.
		380	Virement from energy budget to fund repairs to maintenance budget to fund works to cemetery walls
		(380)	Virement to maintenance budget from energy budget to fund repairs to fund works to cemetery walls
		380	Cost of repairs to cemetery walls.
		100	Additional staff costs to meet compliance requirements
		(76)	Projected savings on other property costs including unitary charge.
		(106)	Projected under spend on loan charges following removal of Central Energy Efficiency Fund.
		5	Miscellaneous other projected net under spends.
			<u>Core Costs</u>
		225	Summer payment to eligible families on behalf of the Scottish Government
		(225)	Assumed funding from the Scottish Government
TOTAL	(481)		