

**PERTH & KINROSS COUNCIL - GENERAL FUND 2019/20 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 31 October 2019)**

SERVICE	Variance £'000	Variance £'000	Summary of Service Variances
<b>Education &amp; Children's Services</b>			
Total	(994)		
		(370)	<b>Devolved School Management (DSM)</b>
			<b>Staff Costs</b> Teachers salaries are projected to under spend by £2,040,000 due to staff turnover. Single Status staff are projected to under spend by £695,000 also due to staff turnover. This is offset by a slippage target for 2019/20 of £2,056,000.
		(175)	<b>Supplies &amp; Services</b> Projected under spend on educational materials which will be carried forward into the 2020/21 academic school year.
		(125)	<b>Income</b> Projected additional income which offsets expenditure on staff costs included above for secondments and Scottish Qualifications Agency work.
		670	The projected DSM carry forward for 2019/20 is £670,000 which is a reduction of £396,000 on the balance brought forward from 2018/19. This level of carry forward represents approximately 0.67% of the overall DSM budget.
			<b>Pupil Equity Fund</b>
		(556)	The majority of schools within Perth and Kinross Council have been allocated a share of £1,667,400 of Pupil Equity Funding from the Scottish Government as a ring fenced grant as well as £639,000 that has been carried forward from financial year 2018/19. The funding covers the school academic year (i.e. 1 July 2019 to 30 June 2020) and at this stage in the academic year it is projected that £556,000 will be carried forward to 2020/21.
		556	Projected carry forward of Pupil Equity Funding.
			<b>Early Learning &amp; Childcare 1140 Expansion Funding</b>
		(2,196)	There is a projected underspend on the Early Learning & Childcare funding from the Scottish Government for the implementation of 1140 hours in 2019/20 of £2,196,000. This is a ring-fenced grant with any underspend carried forward into the 2020/21 financial year. The underspend mainly arises due to the phasing of the grant in 2019/2020 being £2,139,000 more than the Council's costed implementation plan when submitted to the Scottish Government. The funding will be used in 2020/21 for the following areas; Upgrade internal furniture to support quality learning environments, nursery outdoor provision, IT resources to support staffing and support the children's experience in nursery.
		2,196	Projected carry forward of early learning & childcare funding.
			<b>Other Education &amp; Children's Services Sectors:</b>
		(1,042)	<b>Staff Costs</b> This projected under spend is made up of movements across all sectors and cost centres and is after recognising a slippage target of £1,212,000. This also allows for £131,000 of mobile working transformation savings that have not yet been identified.
		(317)	<b>Property Costs</b> Projected under spend on Investment in Learning Unitary Charge due to deductions from the contract. (£27,000) and on non domestic rates for the Bertha Park High School following the award of Business Growth Accelerator relief which is available for 12 months (£290,000).
		55	<b>Supplies and Services</b> Projected over spend due to additional expenditure on legal fees in relation to kinship care (£35,000) and mobile phones for social work staff due to General Data Protection Regulation requirements (£20,000).
		198	<b>Home to School Transport</b> Projected over spend due to additional demand on Additional Support Need e.g. young people transferring to external placements.

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		(104)	<b>Third Party Payments</b> There is a projected under spend on partner provider payments (£150,000) due to a reduced number of children enrolled in this setting, within continuing care (£62,000) and on service level agreements (£11,000). This is partially offset by a projected over spend due to increased self directed support costs within Children, Young People & Families (£30,000) and Throughcare & Aftercare (£89,000).
		95	<b>Residential Schools/Foster Care and Kinship Care:</b> The budget for young people with Additional Support Needs (ASN) who are educated outwith the Council's mainstream school provision is projected to over spend in the current financial year based on the number of known placements at this time.
		(352)	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.
		316	Based on the latest demand information, there is a projected over spend on foster care (£249,000) and kinship care (£67,000).
		157	<b>Income</b> Projected shortfall on income of £157,000. The main areas are as follows; Shortfall on internal recharge to grants £137,000; reduced income from paid School Meals £105,000 numbers are currently projecting a 5% decrease compared to budget. Part of the decrease is down less trading days in 2019/2020, offset by income for Unaccompanied Asylum Seeking Children (£81,000) and Wellbank House (£4,000).

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<b><u>Housing &amp; Environment</u></b>			
Total	(1,041)		
			<b><u>Service-Wide Budgets</u></b>
		340	Projected shortfall in achievement of residual corporate procurement savings target. £1.085m savings have already been generated from targeted reductions in price across a range of supplies, services and commodities. Short term funding has been secured through the revenue budget process to identify and target potential areas for further savings but progress has been delayed due to staff turnover. Alternative arrangements for resourcing this piece of work are being pursued as a matter of priority.
		500	Projected non- achievement of Service staff slippage target of £1.2m.
		100	Projected shortfall in achievement of current year Corporate Property Asset Management Review transformation project savings target relating to the rationalisation of the property estate. Approximately £955,000 of the £1.295m savings target in 19/20 has already been achieved with work continuing on options for generating the balance of savings.
		(50)	Slippage on short-term procurement funding to deliver remaining Corporate procurement savings target
			<b><u>Planning &amp; Development</u></b>
		50	Projected consultancy and legal costs relating to the examination stage of the Local Development Plan.
		75	Projected non-achievement of target for generating income from and sponsorship of Council-run events.
		50	Net operating cost of River Tay boat trip programme.
		(150)	Projected additional income from planning applications and building warrants
		(160)	Projected under spend on the Community and Business Placemaking Fund
		(40)	Projected under spend on the Micro Business Fund
		(25)	Projected under spend on Market Development Grants
			<b><u>Roads &amp; Transport</u></b>
		(430)	Projected under spend on Flooding revenue budget.
		(90)	Projected saving on street lighting energy costs due to the continued impact of the LED replacement programme.
		150	Projected shortfall in staff recharge to Capital projects
		(120)	Rephasing of CCTV City Operations Centre project expenditure in line with ERDF funding
		(50)	Slippage on traffic staff budget to provide match-funding with Sustrans for a joint Project Officer post from 2020/21
		(15)	Slippage on community transport initiatives
		(40)	Projected additional income from statutory road closures and site notices
		(400)	Projected saving on North Muirton Flood Reservoir remedial works
		400	Transfer to ear-marked Reserve for Works Maintenance
			<b><u>Parking</u></b>
		(300)	Projected additional income from on and off street parking.
		300	Contribution to Car Park Reserve.
			<b><u>Regulatory Services</u></b>
		(110)	Projected under spend on public analyst costs
		(50)	Projected under spend on supplies and services and transport costs
			<b><u>Operations &amp; Fleet Management</u></b>
		(190)	Projected savings on loan charges based on planned vehicle replacement programme.
			<b><u>Community Greenspace</u></b>
		(234)	Additional income following refund from HM Revenues and Customs.
		117	Transfer to earmarked Reserve for future investment in North Inch Golf Course
		(45)	Slippage on public realm environmental enhancement works

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		(35) (15)	<p><b><u>Waste Strategy</u></b>  Slippage on Eating Well, Living Well social enterprise project  Projected under spend on supplies and services</p>
		(10)	<p><b><u>Housing</u></b>  Projected under spend in staff costs due to reduced recharges from the HRA to the Housing General Fund (£71,000), plus over-recovery of income across a range of activities (£12,000). These projected under spends are partly offset by an over spend within non-staff budgets (£46,000), an over spend within Gypsy Travellers Sites due to planned maintenance works and other repairs (£13,000) and an over spend on loan charges for RIO House (£14,000).</p>
		(3)	<p><b><u>Business &amp; Resources</u></b>  Accelerated delivery of approved 2020/21 savings (£7,000) plus a projected under spend in staff costs (£31,000) offset by an under-recovery of income as a result of reduced recharges to the HRA due to staff slippage (£35,000).</p>
		(86)	<p><b><u>Planning &amp; Commissioning</u></b>  Accelerated delivery of approved 2020/21 savings (£15,000), staff slippage (£67,000) and a small over-recovery of income (£4,000).</p>
		(400)	<p><b><u>Property</u></b>  Projected saving on energy costs based on current budget position and favourable contract procurement</p>
		(25) (50)	<p>Delay in progressing feasibility study for Tulloch Community Centre  Projected saving on water costs</p>

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<b><u>Corporate &amp; Democratic Services</u></b>			
Total	(117)		
		63	<b><u>Core Costs</u></b> Projected over spend due to slippage on the delivery of approved savings.
		59	<b><u>Legal Services</u></b> Non achievement of staff slippage at this time.
		15	Projected net over spend on other costs across the Division.
		5	<b><u>Finance</u></b> Projected net over spend primarily due to non achievement of staff slippage at this time.
		(74)	<b><u>Human Resources</u></b> Staff slippage in excess of target.
		(53)	<b><u>Strategic Commissioning &amp; Organisational Development</u></b> Staff slippage in excess of target.
		(68)	<b><u>Cultural and Community Services</u></b> Various net projected under spends across staff costs, supplies and services, third party payments and transport costs.
		143	<b><u>Revenues &amp; Benefits and Customer Service Centre</u></b> Increased demand for payments from Welfare Fund / Crisis Grants
		(99)	Net projected under spends across the function
		(108)	Increased performance in relation to Housing Benefit Overpayments
<b>TOTAL</b>	<b>(2,152)</b>		