

ABERDEEN CITY COUNCIL

COMMITTEE:	Education, Culture and Sport
DATE:	18 November 2010
REPORT BY:	Director and Head Of Finance
TITLE OF REPORT:	2010/11 REVENUE BUDGET MONITORING
REPORT NUMBER:	ECS/10/097

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year revenue budget performance to date for the services which relate to this Committee; and
 - ii) advise on any areas of risk and management action.

2. RECOMMENDATION(S)

- 2.1 It is recommended that the Committee:
- i) Note this report and the information on management action and risks that is contained herein; and
 - ii) instruct that officers continue to review budget performance and report on service strategies

3. FINANCIAL IMPLICATIONS

- 3.1. The total Education, Culture & Sport budget, amounts to £184 million net expenditure. This is made up of £197m of gross expenditure, offset by £13m of Income and recharges.
- 3.2. Based upon present forecasts it is anticipated that the financial performance of the service will result in an unfavourable movement on the Council finances overall. This position will be reflected in the overall financial monitoring for the Council when it is reported to Finance and Resources Committee at the end of this Committee cycle.
- 3.3. Further details of the financial implications are set out in section 6 and the appendices attached to this report.

4. SERVICE & COMMUNITY IMPACT

- 4.1. As a recognised top priority the Council must take the necessary measures to balance its budget. Therefore Committees and services are required to work within a financial constraint. Every effort is being focused on delivering services more efficiently and effectively.

5. OTHER IMPLICATIONS

- 5.1. Every organisation has to manage the risks inherent in the operation of large and complex budgets. These risks are minimised by the regular review of financial information by services and corporately by Members. This report is part of that framework and has been produced to provide an overview of the current operating position.

6. REPORT

- 6.1 This report informs members of the current year revenue budget performance to date, for the service's budget and provides high level summary for the consideration of Members, to period 6 (end to September 2010). The exception to this is the more recent movement in respect of the Out Of Authority Placements budget, where it is felt important to reflect the most up to date position.
- 6.2 The service report and associated notes on progress towards achievement of the 2010-11 savings targets are attached at Appendices A and B.

2009-10 Approved Savings

There are 37 approved savings, for 2010-2011 totalling £8.5m. These are listed at Appendix A. Against each of the savings is a narrative detailing the progress to date on each of these. The current forecast is that the service is on target to achieve the majority of these savings, although the following savings are noteworthy.

DS01 & DS02 – Directorate & Operational Support Costs £810K

Although a number of staff have already left the service, more are scheduled to leave within the next few months. This is expected to generate additional savings. An exercise is underway to confirm the exact staffing saving which will be generated.

L05 – Facilities Savings £750K

There is a double count in savings between Enterprise, Planning & Infrastructure and EC&S in relation facilities. The extent of this double count is £400K and lies within the EC&S budget. Methods by which this potential overspend can be minimised are being examined by both services.

Financial Position and Risks Assessment

In overall terms at this stage, analysing Appendix B, the position reflects a potential overspend of £1,755,000 It should be noted that this forecast position does not take account of the payment of increments This will be adjusted following decisions by the council and corporate management team.

6.3 At this time, the following areas of risk are highlighted together with management action being taken.

a) Out Of Authority Placements

This is an aligned budget with Social Care and Wellbeing which funds those costs associated with educating and accommodating children in specialist schools and residential not run by Aberdeen City Council. The total aligned budget is £6.5m, of which the Education Culture and Sport part of this budget totals £2.6m.

An analysis of costs and commitments for this aligned budget is shown at Appendix 3. There are currently 69 children at residential schools not run by Aberdeen City Council. The total costs shown per school may include charges for children who have previously been on the roll of the school but who have since left. The level of cost per child may vary based upon factors such as the level of support required, whether they are day or boarding pupils, and the type of provision in which they are placed.

The latest estimate as at 30 September 2010 is that the total aligned budget has an anticipated overspend of £786k. The Education, Culture and Sport element of the aligned budget is likely to be over-committed by £311k.

Note that commitments from Secure Accommodation are based on the assumption that all placements end after 3 months. In forecasting likely expenditure for the year, it would then be necessary to allow for new secure placements and/or extensions to existing placements. The risk and likelihood is presumably that actual expenditure on secure placements will exceed the current level of commitment and it will be necessary to identify other reductions in commitments in order to manage the cost within existing budgets.

The projected overspend at present is £786k across the two services and the development of the proposed Intensive community support service will have an impact on this budget in the year 2010/11. New screening, resource and authorisation arrangements have been implemented, which are designed to impact on the numbers of children and young people being accommodated and going to residential school.

Variances held across the section of the budget will be used to mitigate these costs.

b) Sports

It was assumed that the Sport Aberdeen would take over responsibility for Sports from 1 April 2010. The actual date of transfer was 9 July 2010, and this has had a knock on effect on budget savings associated with the transfer.

Full year savings in relation to property rates (£400k) and annual contributions to the Aberdeen Sport (£500k) are projected to be £230k

less than budgeted following the delayed transfer. The savings in 2010/11 are expected to be £670k

Variances held across the service are being identified in order to mitigate this variance.

c) Energy Costs

Energy Costs are estimated to be £540k greater than budget. In line with the budget preparation instructions no uplift was built into the 2010-11 budget energy uplifts associated with contractual changes. There is however a central contingency for energy costs held by Corporate Accounting. All services have now been requested to identify their energy budget shortfall so an allocation can be made from this contingency.

d) Teachers Long Term Absence Budget

Teachers Long Term Absence Budget. The current forecast is an overspend of £400k, against a budget of £1.4m. This level of this budget has remained static over the last few years but since 2008/09 year on year costs are rising. In the past, there have been peaks and troughs in the cost of teacher absence, but 2010-2011 will be the third year where absence costs are expected to be at least £1.8m.

This budget does not merely cover sickness costs but also covers a wide range of absences including maternity leave. Whilst sickness levels for teachers are monitored by the service and reported annually, no central records are kept relating to Maternity or other cover and hence it is difficult to determine the underlying reasons behind this trend. Work is underway to further determine the underlying reasons behind this trend.

It should be noted that recent changes to teachers terms and conditions which came into force during May 2010 in relation to leave accrued during maternity or sickness absence is likely to have a potentially significant detrimental effect on this budget.

e) Staff turnover/vacancy savings – Pupil Support Assistants. This is currently budgeted at £450k in a full year. This budget is needs led and this group of staff are regarded as front line staff as the bulk of their duties are linked to children with Special Needs. It has been assumed that actions being taken to restrict expenditure on this budget will have an effect in the second half of the year.

- 6.4** The director has instituted a moratorium on further expenditure until the budget is managed back in line.

7. REPORT AUTHOR DETAILS

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8. BACKGROUND PAPERS

Financial ledger data extracted for the period;

Education Culture and Sport Budget Savings 1011

Report Type: PIs Report
Report Author: Denise Godsman
Generated on: 04 November 2010










Rows are sorted by Code




Responsible OUs Education, Culture and Sport

Traffic Light: Red 6 Green 31

Code	Budget Saving	Target	Value	October 2010	Status	Latest Note	Managed By
				Forecast			
ECS BS C01	Catering (Non School)	24,000	24,000	24,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C02	Reduction in central support/management posts	145,000	0	145,000		03 November 2010 The restructuring has been delayed by internal HR processes relating to job matching. it is anticipated that the process will be completed by the end of September and that savings will be generated in the second half of the year	Patricia Cassidy
ECS BS C03	Reduction in CLD Team Leader/Development posts	68,000	68,000	68,000		02 September 2010 B Morgan - Confirms completion	Patricia Cassidy
ECS BS C04	Reduction in CLD Senior Community Worker Posts	37,000	37,000	37,000		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C05	Reduction in Community Training Unit Budget	30,000	30,000	30,000		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C06	Reduction in CLD Training and	80,000	80,000	80,000		21 June 2010 B Morgan - Complete	Patricia Cassidy

	Development Funding						
ECS BS C07	Arts Development Team	23,000	23,000	23,000		17 June 2010 L Thomson - Full year saving achieved - removed from core budget	Patricia Cassidy
ECS BS C08	Sports and Culture Grants	191,000	191,000	191,000		17 June 2010 L Thomson - Full year saving achieved - removed from core budget	Patricia Cassidy
ECS BS C09	Reduction in funding for Sport Aberdeen	500,000	500,000	500,000		17 June 2010 L Thomson - Full year saving - removed from the transfer budget	Patricia Cassidy
ECS BS C10b	Museum and Gallery Staffing Reductions	62,000	62,000	62,000		26 August 2010 All staff affected by this saving left the Council by 24 May 2010. Savings removed from Salary budgets with effect from 1/4/2010	Patricia Cassidy
ECS BS C11	Reduction in grants to Community Projects	33,000	33,000	33,000		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C12	Reduction in budgets for leased community centres	29,000	29,000	29,000		11 August 2010 02 August 2010 £29,000 saving removed from gross budget at start of financial year and shows as a saving in the development programme grant quarterly payments.	Patricia Cassidy
ECS BS C13	Reduction in Neighbourhood Planning budget	40,000	40,000	40,000		01 September 2010 J Nicklen - Removed from base budget at start of year. Saving achieved.	Patricia Cassidy
ECS BS C14a	Library Service - Reduction in library posts	122,000	122,000	104,187		11 August 2010 09 August 2010 - Fiona Clark - Achieved through vacant posts and reduction in hours. Redundancy costs for 1 post offset saving however it is expected shortfall will be met by vacancy management across the service and the additional staffing savings from the closure of Linksfield Library at the end of September	Patricia Cassidy
ECS BS C14b	Library Service Charges	20,000	20,000	10,000		11 August 2010 09 August 2010 - Fiona Clark - Although Library Service income is up overall on same period last year A/V charges are down as predicted with the double loss of annual subscription and increase in pay as you go charges	Patricia Cassidy
ECS BS C15a	Citymoves	14,000	14,000	14,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C15b	Arts Education	11,000	11,000	11,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C16	Tribal Electronic Strategic Planning	17,000	17,000	17,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C17	Admin Support Integrated Children's Service	15,000	15,000	15,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy

ECS BS C18	Integrated Children's Service Development Budget	17,000	17,000	17,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C20	Reduction in gross budget for Adventure Aberdeen	20,000	20,000	20,000		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C21	Reduction in Clerical Post	24,000	24,000	24,000		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C22	Station House Media Unit	50,000	50,000	50,000		17 June 2010 L Thomson - Double counted funding - removed from core budget	Patricia Cassidy
ECS BS C23	Linksfild Swimming Pool	125,000	0	125,000		03 November 2010 Closure planned for 24 October - savings realised thereafter. Relocation and redeployment underway	Patricia Cassidy
ECS BS DS01	Directorate and Support Costs	164,000	164,000	164,000		21 June 2010 J Stephen - In total 7 posts have been disestablished from the EC&S Support Services structure to date. This saving is on track	Lesley Kirk
ECS BS DS02	Operational Support	647,000	647,000	647,000		21 June 2010 J Stephen - The Service Manager restructuring is underway and it is anticipated that these savings will be met.	Lesley Kirk
ECS BS L01	Schools - Teaching	2,225,000	2,225,000	2,225,000		02 November 2010 Savings in schools have been made. Mid - year staffing report has been prepared for ECS committee on 17 Nov outlining the detail	David Leng
ECS BS L02a	Secondary Schools Technical Support	197,000	197,000	197,000		21 June 2010 D Leng - Budget has been adjusted in line with savings target	David Leng
ECS BS L02b	Secondary Schools Admin/Clerical	218,000	218,000	218,000		21 June 2010 D Leng - Budget has been adjusted in line with savings target	David Leng
ECS BS L03	Non-statutory Education Services	535,000	535,000	535,000		21 June 2010 D Leng - Budget has been adjusted in line with savings target	David Leng
ECS BS L04	ICT-Glow/European/Resources	20,000	20,000	20,000		21 June 2010 D Leng - Budget has been adjusted in line with savings target	David Leng
ECS BS L05	Facilities - Education	750,000	0	750,000		02 November 2010 This budget is currently under investigation with the facilities management team	David Leng
ECS BS L06	School Transport	125,000	80,000	-55,000		02 November 2010 Transport savings have been made but are still predicted to be over budget. Procurement savings from re tendering have still to be determined which should offset this deficit	David Leng
ECS BS L07	Continuing Professional Development	75,000	75,000	75,000		21 June 2010 D Leng - CPD budget has been adjusted in line with savings target	David Leng

	Learning						
ECS BS L08	Staffing adjustments due to school roll reductions	211,000	211,000	211,000		02 November 2010 Savings in schools have been made. Mid - year staffing report has been prepared for ECS committee on 17 Nov outlining the details	David Leng
ECS BS L12	Additional Support Needs	1,552,000	0	1,552,000		03 November 2010 D Leng - Part savings made due to full year effect of PSA reduction. Further savings will come into effect from August 2010	David Leng
ECS BS L13	Early Years, Early Intervention	145,000	0	145,000		03 November 2010 D Leng - Changes will come into effect from August 2010 - savings will be made	David Leng

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2010 / 2011**

**DIRECTORATE :Education Culture & Sport
SUMMARY**

AS AT	30 September 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	
ACCOUNTING PERIOD 6		£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS		126,356	63,878	62,201	(1,677)	126,401	(580)	-0.5%
PROPERTY COSTS		28,341	14,903	7,772	(7,131)	28,881	540	1.9%
ADMINISTRATION COSTS		1,797	687	625	(62)	1,797	0	0.0%
TRANSPORT COSTS		3,308	1,663	1,187	(476)	3,363	55	1.7%
SUPPLIES & SERVICES		8,295	4,246	3,632	(614)	8,295	0	0.0%
COMMISSIONING SERVICES		6,156	3,084	3,243	159	6,692	536	8.7%
TRANSFER PAYMENTS TOTAL		9,754	4,321	4,699	378	9,754	0	0.0%
CAPITAL FINANCING COSTS		12,817	0	0	0	12,817	0	0.0%
GROSS EXPENDITURE		196,824	92,782	83,359	(9,423)	198,000	550	0.3%
LESS: INCOME								
GOVERNMENT GRANTS		(1,833)	(891)	(1,730)	(839)	(1,833)	0	0.0%
OTHER GRANTS		(233)	(121)	(14)	107	(233)	0	0.0%
FEES & CHARGES		(4,390)	(2,608)	(2,464)	144	(4,390)	0	0.0%
RECHARGES		(2,323)	(1,148)	(561)	587	(2,323)	0	0.0%
OTHER INCOME		(4,480)	(2,296)	(892)	1,404	(4,480)	0	0.0%
TOTAL INCOME		(13,259)	(7,064)	(5,661)	1,403	(13,259)	0	0.0%
NET EXPENDITURE		183,565	85,718	77,698	(8,020)	184,741	550	0.3%

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2010/2011**

DIRECTORATE : Education, Culture & Sport

AS AT	30 September 2010	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			REVISED BUDGET	ACTUAL EXPENDITURE	VARIANC E AMOUNT	FORECAST OUTTURN	VARIANCE AMOUNT	
ACCOUNTING PERIOD 6		£'000	£'000	£'000	£'000	£'000	£'000	%
Head of Service - Communities, Culture & Sport		33,364	13,727	11,315	(2,412)	34,048	684	2.1%
Head of Service - Schools and Educational Services		144,207	69,569	62,554	(7,015)	145,278	1,071	0.7%
Head of Service - Policy & Performance		5,995	2,422	3,829	1,210	5,995	0	0.0%
TOTAL BUDGET		183,566	85,718	77,697	(8,218)	185,321	1,755	1.0%

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2010/2011

DIRECTORATE : Education Culture & Sport
HEAD OF SERVICE : Patricia Cassidy

AS AT	30 September 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 6		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		15,162	8,286	7,563	(723)	15,162	0	0.0%	392
PROPERTY COSTS		3,419	1,800	937	(863)	3,567	148	4.3%	0
ADMINISTRATION COSTS		596	255	316	61	596	0	0.0%	0
TRANSPORT COSTS		361	189	119	(70)	361	0	0.0%	0
SUPPLIES & SERVICES		2,657	1,426	930	(496)	2,657	0	0.0%	0
COMMISSIONING SERVICES		3,671	1,842	1,872	30	4,207	536	14.6%	(142)
TRANSFER PAYMENTS TOTAL		7,396	3,142	3,552	410	7,396	0	0.0%	0
CAPITAL FINANCING COSTS		5,579	0	0	0	5,579	0	0.0%	0
GROSS EXPENDITURE		38,841	16,940	15,289	(1,651)	39,525	684	1.8%	250
LESS: INCOME									
GOVERNMENT GRANTS		(193)	(96)	(1,145)	(1,049)	(193)	0	0.0%	0
OTHER GRANTS		(103)	(56)	(150)	(94)	(103)	0	0.0%	0
FEES & CHARGES		(3,434)	(2,131)	(2,128)	3	(3,434)	0	0.0%	0
RECHARGES		(365)	(183)	0	183	(365)	0	0.0%	0
OTHER INCOME		(1,382)	(747)	(551)	196	(1,382)	0	0.0%	0
TOTAL INCOME		(5,477)	(3,213)	(3,974)	(761)	(5,477)	0	0.0%	0
NET EXPENDITURE		33,364	13,727	11,315	(2,412)	34,048	684	2.1%	250

VIREMENT PROPOSALS

None this cycle

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	PROJECTED VARIANCE £'000	CHANGE £'000
Staff Costs The lower than budgeted staff cost reflect estimates of the effect of non payment of annual salary increments.	0	392
Property Costs Based upon final energy expenditure in relation to 2009-10, there is an estimated shortfall in the energy budget of £148k. In respect of the year to date variance, there are still significant charges for energy and sewage which have not yet been received.	148	0
Supplies & Services The year to date expenditure variance relates partly to monies held in respect of the 3R's project which is being used on a needs led basis, plus training budgets which will not be utilised until later in the school year.	0	0
Commissioning Services Aberdeen Sports Trust - This budget includes provision for both rates savings of £400k plus a saving of £500k in relation to contributions to Aberdeen Sports Trust. This saving was based upon an assumption that the handover to the trust would take place by 1 April 2010. The handover did not take place until Friday 9 July and the element of those savings which will not arise is £225k.	225	3
Out Of Authority Placements - The present position on the aligned budget shows an overcommitment of £1,148k, of which £311k is attributable to Education, Culture & Sport. This is a reduction of £145,000 in the previous estimates from £456,000 estimated verspend.	311	(145)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2010/2011

DIRECTORATE : Education Culture & Sport
HEAD OF SERVICE : David Leng

AS AT 30 September 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	%	
ACCOUNTING PERIOD 6	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	107,016	53,503	51,728	(1,775)	107,641	625	0.6%	813
PROPERTY COSTS	24,922	13,103	6,829	(6,274)	25,314	392	1.6%	0
ADMINISTRATION COSTS	449	225	213	(12)	449	0	0.0%	0
TRANSPORT COSTS	2,945	1,473	1,049	(424)	3,000	55	1.9%	55
SUPPLIES & SERVICES	4,831	2,416	1,837	(579)	4,831	0	0.0%	0
COMMISSIONING SERVICES	2,485	1,242	1,371	129	2,485	0	0.0%	0
TRANSFER PAYMENTS	2,358	1,179	1,147	(32)	2,358	0	0.0%	0
CAPITAL FINANCING COSTS	6,412	0	0	0	6,412	0	0.0%	0
GROSS EXPENDITURE	151,418	73,141	64,174	(8,967)	152,490	1,072	0.7%	868
LESS: INCOME								
GOVERNMENT GRANTS	(1,630)	(795)	(585)	210	(1,630)	0	0.0%	0
OTHER GRANTS	(130)	(65)	136	201	(130)	0	0.0%	0
FEES & CHARGES	(865)	(432)	(331)	101	(865)	0	0.0%	0
RECHARGES	(1,564)	(768)	(561)	207	(1,564)	0	0.0%	0
OTHER INCOME	(3,023)	(1,512)	(279)	1,233	(3,023)	0	0.0%	0
TOTAL INCOME	(7,212)	(3,572)	(1,620)	1,952	(7,212)	0	0.0%	0
NET EXPENDITURE	144,207	69,569	62,554	(7,015)	145,278	1,072	0.7%	868

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

The lower than budgeted staff cost reflect estimates of the effect of non payment of annual salary increments, plus attempts by schols to make savings by only using staff when essential.

The main reasons for the variance relate to a higher than budgeted cost for Long Term Teachers Absence plus the non-achievement of staff turnover savings in relation to Pupil Support Assistants.

625

813

Property Costs

Based upon final energy expenditure in relation to 2009-10, there is an estimated shortfall in the energy budget of £392k. In respect of the year to date variance, there are still significant charges in respect of energy and sewage related charges which have not yet been received. However, the significant element of this are rates bills which were expected to be received during this month.

392

0

Transport Costs

The current estimate from the Public Transport Unit indicate an overspend of £55,000.

55

55

Supplies & Services

The main reason for the lower than planned expenditure relates to schools delaying expenditure in respect of books and equipment.

0

0

Commissioning Services

The variance shown relates to payments made to pre school providers of nursery education. This is in line with previous years, and the phasing of the budget requires to be examined.

0

0

Other Income

The main reason for the year to date variance is in relation to DEM target savings which are not normally made until later in the financial year.

0

0

1,072

868

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2010 / 2011**

**DIRECTORATE :Education Culture & Sport
HEAD OF SERVICE : C Penman**

AS AT 30 September 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 6								
STAFF COSTS	4,178	2,089	2,910	821	4,178	0	0.0%	0
PROPERTY COSTS	0	0	6	6	0	0	0.0%	0
ADMINISTRATION COSTS	752	207	96	(111)	752	0	0.0%	0
TRANSPORT COSTS	2	1	19	18	2	0	0.0%	0
SUPPLIES & SERVICES	807	404	865	461	807	0	0.0%	0
COMMISSIONING SERVICES	0	0	0	0	0	0	0.0%	0
TRANSFER PAYMENTS	0	0	0	0	0	0	0.0%	0
CAPITAL FINANCING COSTS	826	0	0	0	826	0	0.0%	0
GROSS EXPENDITURE	6,565	2,701	3,896	1,195	6,565	0	0.0%	0
LESS: INCOME								
GOVERNMENT GRANTS	(10)	0	0	0	(10)	0	0.0%	0
OTHER GRANTS	0	0	0	0	0	0	0.0%	0
FEES & CHARGES	(91)	(45)	(5)	40	(91)	0	0.0%	0
RECHARGES	(394)	(197)	0	0	(394)	0	0.0%	0
OTHER INCOME	(75)	(37)	(62)	(25)	(75)	0	0.0%	0
TOTAL INCOME	(570)	(279)	(67)	15	(570)	0	0.0%	0
NET EXPENDITURE	5,995	2,422	3,829	1,210	5,995	0	0.0%	0

VIREMENT PROPOSALS

None this cycle

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	PROJECTED VARIANCE £'000	CHANGE £'000
Staff Costs The year to date expenditure includes £411k of lump sums and redundancy costs which will be met from central contingencies.	0	0
Supplies & Services The higher than budgeted year to date expenditure relates to catering charges which are to be cancelled.	0	0
Commissioning Services	0	0

Glossary

The following glossary refers to terms used within the body of the report and its appendices

Staff Costs

This cost category includes all direct staff costs such as salaries and wages as well as indirect staff costs such as pension and lump sum payments.

Property Costs

This heading includes all costs associated with the upkeep of buildings and grounds. This includes such expenditure as rates, energy, property repairs, cleaning, grounds maintenance and the 3 R's unitary charge.

Administration Costs

This heading relates to the administrative functions associated with the service. This includes such expenditure as courses, printing & stationery, telephones, disclosure checks and advertising.

Transport Costs

This heading includes the costs of day to day travel for all staff, car parking passes, Home to School Transport and any relocation travel expenses.

Supplies & Services Costs

This heading relates to a number of types of expenditure, and includes purchase, hire, repair and maintenance of equipment, catering costs, exam fees, Community Centre management funds purchases, schools per capita budgets.

Commissioning Services

This heading includes payment for services carried out by external agencies. This includes payments in respect of External Placements, swimming pools, Grampian Health Board.

Transfer Payments

This mainly reflects payments to third parties such as clothing grants, free school meal costs and education maintenance allowance payments, grants and contributions to external bodies.

Capital Financing Costs

This is the repayment costs associated with projects previously approved within the Non Housing Capital Programme. The budget reflects the planned repayment of both capital and interest elements.

Income - Fees & Charges

This is income generated from the sale of services. This includes admission charges, premises hire, music and coaching fees catering sales and the sale of season tickets.

Income - Other Income

This tends to encompass expenditure recoveries and includes education maintenance allowance reclaims from the Scottish Government, DEM Target Savings, funding carried forward from previous years and miscellaneous income categories.

CHILDREN IN RESIDENTIAL CARE/EDUCATION PLACEMENTS 2010/11

	Current Nos	Social Care Full Year Commitment	Education Full Year Commitmen	Total Joint Costs
RESIDENTIAL SCHOOL - SECURE ACCOMMODATION				
Rossie		139,410	92,940	232,350
Howdenhall		0	0	0
Kenmuir St Marys		0	0	0
Kibble Secure		0	0	0
		<u>139,410</u>	<u>92,940</u>	<u>232,350</u>

RESIDENTIAL SCHOOL - EDUCATIONAL BEHAVIOURAL DIFFICULTIES

Beath School		9,388	6,259	15,647
Balnacraig		196,295	130,863	327,158
Ballinkrain		260,712	173,808	434,520
Benarty Primary School		15,330	10,220	25,550
Burntisland Primary School			10,923	10,923
Craigiebarns Primary School		6,771	4,514	11,285
Denbigh Primary			10,689	10,689
Drumoak School		2,460	1,640	4,100
Falkland House School		87,866	58,577	146,443
Giesland		139,687	93,125	232,812
Harmeny		124,457	82,971	207,428
Hillside		196,431	130,954	327,385
Kibble		819,940	546,626	1,366,566
Keilhill		98,763	65,842	164,605
Common Thread - Bogton		96,984	64,656	161,640
Moore House		147,072	98,048	245,120
Mintlaw Academy		4,305	2,870	7,175
Partners In Care		81,231	54,154	135,385
Pitcoudie Primary School			7,375	7,375
Radical Intervention		165,484	110,322	275,806
Seamab		193,433	128,956	322,389
St Josephs			12,613	12,613
Snowdon School		46,702	31,135	26,000
Queen Ann High School		15,600	10,400	79,056
SWIIS		47,434	31,622	79,056
Selkirk High School		9,247	6,164	15,411
Troup House		123,580	82,386	205,966
Wilderness Experience		11,956	7,971	19,927
Torbain Primary School		8,185	5,456	13,641
Aberlour - Taylor House		16,988	11,326	28,314
	40	<u>2,926,302</u>	<u>1,992,466</u>	<u>4,918,768</u>

Total Educational Behavioural Difficulties

40	<u>3,065,712</u>	<u>2,085,406</u>	<u>5,151,118</u>
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RESIDENTIAL SCHOOL - DISABILITY

Sue Ryder		0	0	0
Linn Moore		460,128	306,752	766,880
Camphill		779,037	519,358	1,298,395
Nickirian Care		0	0	0
Donald Dewar Court		0	0	0
Royal School for Blind MDVI		45,495	30,330	75,825

Total Disability

28	<u>1,284,660</u>	<u>856,440</u>	<u>2,141,100</u>
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Total Children Residential

68	<u>4,350,371</u>	<u>2,941,847</u>	<u>7,292,218</u>
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Summary as at 30 September 2010

	<u>Budget</u>	<u>Commitment</u>	<u>Over/Under Spend</u>
Social Work	3,875,388	4,350,371	474,983
Education	2,630,520	2,941,847	311,327
Joint Total	<u>6,505,908</u>	<u>7,292,218</u>	<u>786,310</u>