

## ABERDEEN CITY COUNCIL

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**COMMITTEE:** Education, Culture and Sport  
**DATE:** 20 January 2011  
**REPORT BY:** Director and Head Of Finance  
**TITLE OF REPORT:** 2010/11 BUDGET MONITORING  
**REPORT NUMBER:** ECS/11/005

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### **1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year revenue and capital 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 - REVENUE BUDGET**

- 3.1. The total Education, Culture & Sport revenue 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 of £550k. 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. FINANCIAL IMPLICATIONS - CAPITAL BUDGET**

- 4.1 The total value of capital projects is £10.8m. Based upon present forecasts it is anticipated that final year capital expenditure will be in line with budget. The final estimated position is attached at Appendix D.

## **5. SERVICE & COMMUNITY IMPACT**

- 5.1 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.

## **6. OTHER IMPLICATIONS**

- 6.1 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.

## **7 REPORT**

- 7.1 This report informs members of the current year revenue and capital budget performance to date, for the service budget and provides high level summary for the consideration of Members, to period 8 (end to November 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.
- 7.2 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.

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

A number of staff have left the service and more are scheduled to leave within the next few months. An exercise is underway to confirm the exact staffing saving which will be generated.

The service is confident that the majority of this saving can be met from within current budgets elsewhere within the service.

#### 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. It has now been agreed that any deficit on Catering will be retained by EP&I. This report assumes that none of this charge will fall to EC&S. The balance of this saving of £350k will be achieved.

## **8 Financial Position and Risks Assessment**

The current forecast revenue out-turn is for an overspend of £550k. This is a significant reduction in the previous forecast overspend of £1.8m. The key reasons for the movement are the addition of £600k of additional budget provision to meet energy costs as well as the identification of savings elsewhere within the services budgets, notably teaching staff to bring expenditure more into line with budget.

- 8.1 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 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 C. There are currently 70 children at residential schools not run by Aberdeen City Council. 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 November 2010 is that the total aligned budget has an anticipated overspend of £960k. The Education, Culture and Sport element of the aligned budget is likely to be over-committed by £380k.

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 is 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.

Management action has already been taken to identify alternative savings to mitigate this overspend.

### 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 achieved in 2010/11 are expected to be £670k

Variances held across the service have been identified in order to mitigate this variance.

#### c) Energy Costs

A central contingency held for energy has now been allocated to the directorate. This budget uplift brings the energy budgets in line with 2009-10 expenditure levels.

#### d) Teachers Long Term Absence Budget

The current forecast is an overspend of £500k, against a budget of £1.4m. 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 this expenditure level.

This budget covers sickness costs and 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 yet kept relating to maternity or other cover as this is difficult to predict.

It should be noted that 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.

Savings have been identified from within other teaching budgets which will offset this overspend within the current financial year.

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. Action is being taken to restrict expenditure on this budget.

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

## **9. REPORT AUTHOR DETAILS**

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## **10. BACKGROUND PAPERS**

Financial ledger data extracted for the period.

# Education Culture and Sport Budget Savings 1011

**Report Type:** PIs Report  
**Report Author:** Brian Dow  
**Generated on:** 23 December 2010










Rows are sorted by Code




**Responsible OUs** Education, Culture and Sport

**Traffic Light: Red 5 Green 32**

Code	Budget Saving	Target	Value	November 2010	Status	Latest Note	Managed By
				Forecast			
ECS BS C01	Catering (Non School)	24,000	24,000	<b>24,000</b>		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C02	Reduction in central support/management posts	145,000	60,000	<b>145,000</b>		22 December 2010 savings on track to be completed by the end of February following re-structure implementation forecast £145k	Patricia Cassidy
ECS BS C03	Reduction in CLD Team Leader/Development posts	68,000	68,000	<b>68,000</b>		10 November 2010 Complete	Patricia Cassidy
ECS BS C04	Reduction in CLD Senior Community Worker Posts	37,000	37,000	<b>37,000</b>		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C05	Reduction in Community Training Unit Budget	30,000	30,000	<b>30,000</b>		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C06	Reduction in CLD Training and Development Funding	80,000	80,000	<b>80,000</b>		21 June 2010 B Morgan - Complete	Patricia Cassidy

ECS BS C07	Arts Development Team	23,000	23,000	<b>23,000</b>		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	<b>191,000</b>		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	<b>500,000</b>		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	<b>62,000</b>		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	<b>33,000</b>		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C12	Reduction in budgets for leased community centres	29,000	29,000	<b>29,000</b>		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	<b>40,000</b>		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	<b>122,000</b>		29 November 2010 F Clark - Achieved through loss of vacant posts, reduction in hours plus 1 redundancy. Additional redundancy costs covered via vacancy management within the service.	Patricia Cassidy
ECS BS C14b	Library Service Charges	20,000	20,000	<b>20,000</b>		29 November 2010 F Clark - A/V income considerably down however overall income shows an increase from last year.	Patricia Cassidy
ECS BS C15a	Citymoves	14,000	14,000	<b>14,000</b>		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C15b	Arts Education	11,000	11,000	<b>11,000</b>		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C16	Tribal Electronic Strategic Planning	17,000	17,000	<b>17,000</b>		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C17	Admin Support Integrated Children's Service	15,000	15,000	<b>15,000</b>		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C18	Integrated Children's Service Development Budget	17,000	17,000	<b>17,000</b>		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	<b>20,000</b>		02 September 2010 Removed from base budget. Saving achieved.	Patricia Cassidy
ECS BS C21	Reduction in Clerical Post	24,000	24,000	<b>24,000</b>		21 June 2010 B Morgan - Complete	Patricia Cassidy
ECS BS C22	Station House Media Unit	50,000	50,000	<b>50,000</b>		17 June 2010 L Thomson - Double counted funding - removed from core budget	Patricia Cassidy
ECS BS C23	Linksfield Swimming Pool	125,000	0	<b>125,000</b>		22 December 2010 -Closure has been completed, some relocation of resources underway saving will be realised complete-	Patricia Cassidy
ECS BS DS01	Directorate and Support Costs	164,000	164,000	<b>164,000</b>		22 December 2010 In total 7 posts have been disestablished from the EC&S Support Services structure to date. This saving is complete.	Lesley Kirk
ECS BS DS02	Operational Support	647,000	647,000	<b>647,000</b>		22 December 2010 Service restructuring is underway - these savings will be made.	Lesley Kirk
ECS BS L01	Schools - Teaching	2,225,000	2,225,000	<b>2,225,000</b>		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	<b>197,000</b>		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	<b>218,000</b>		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	<b>535,000</b>		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	<b>20,000</b>		21 June 2010 D Leng - Budget has been adjusted in line with savings target	David Leng
ECS BS L05	Facilities - Education	750,000	0	<b>750,000</b>		21 December 2010 After negotiation £400K has been transferred to EP&I service (in respect of catering) and the balance of £350K has been achieved.	David Leng
ECS BS L06	School Transport	125,000	33,000	<b>-55,000</b>		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 Learning	75,000	75,000	<b>75,000</b>		21 June 2010 D Leng - CPD budget has been adjusted in line with savings target	David Leng

ECS BS L08	Staffing adjustments due to school roll reductions	211,000	211,000	<b>211,000</b>		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	<b>1,552,000</b>		21 December 2010 Savings have been met	David Leng
ECS BS L13	Early Years, Early Intervention	145,000	145,000	<b>145,000</b>		22 November 2010 Savings made (item was removed from base budget)	David Leng



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

APPENDIX B

**DIRECTORATE :** Education, Culture & Sport

AS AT	30 November 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
			PLANNED	ACTUAL	VARIANC E	TOTALS	VARIANCE	
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	£'000	%
Head of Service - Communities, Culture & Sport		33,868	18,406	16,461	(1,945)	34,255	387	1.1%
Head of Service - Schools and Educational Services		146,142	92,997	90,560	(2,437)	146,081	(61)	0.0%
Head of Service - Policy & Performance		6,118	3,558	3,660	102	6,338	220	3.6%
<b>TOTAL BUDGET</b>		<b>186,128</b>	<b>114,961</b>	<b>110,680</b>	<b>(4,281)</b>	<b>186,674</b>	<b>546</b>	<b>0.3%</b>

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010/2011

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

AS AT	30 November 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	TOTALS	VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 8		£'000	£'000	£'000	£'000	£'000	%	£'000	
STAFF COSTS		15,545	10,832	9,845	(987)	15,420	(125) -0.8%	(125)	
PROPERTY COSTS		3,498	2,219	2,169	(50)	3,498	0 0.0%	(148)	
ADMINISTRATION COSTS		599	332	394	62	599	0 0.0%	0	
TRANSPORT COSTS		358	244	208	(36)	358	0 0.0%	0	
SUPPLIES & SERVICES		4,721	1,839	1,420	(419)	4,721	0 0.0%	0	
COMMISSIONING SERVICES		3,671	2,451	2,297	(154)	4,183	512 13.9%	(24)	
TRANSFER PAYMENTS TOTAL		7,440	4,457	4,176	(281)	7,440	0 0.0%	0	
CAPITAL FINANCING COSTS		5,579	0	0	0	5,579	0 0.0%	0	
<b>GROSS EXPENDITURE</b>		<b>41,411</b>	<b>22,374</b>	<b>20,509</b>	<b>(1,865)</b>	<b>41,798</b>	<b>387 0.9%</b>	<b>(297)</b>	
LESS: INCOME									
GOVERNMENT GRANTS		(193)	(128)	(153)	(25)	(193)	0 0.0%	0	
OTHER GRANTS		(103)	(72)	(159)	(87)	(103)	0 0.0%	0	
FEES & CHARGES		(3,432)	(2,563)	(2,614)	(51)	(3,432)	0 0.0%	0	
RECHARGES		(365)	(246)	(246)	0	(365)	0 0.0%	0	
OTHER INCOME		(3,450)	(959)	(876)	83	(3,450)	0 0.0%	0	
<b>TOTAL INCOME</b>		<b>(7,543)</b>	<b>(3,968)</b>	<b>(4,048)</b>	<b>(80)</b>	<b>(7,543)</b>	<b>0 0.0%</b>	<b>0</b>	
<b>NET EXPENDITURE</b>		<b>33,868</b>	<b>18,406</b>	<b>16,461</b>	<b>(1,945)</b>	<b>34,255</b>	<b>387 1.1%</b>	<b>(297)</b>	

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

**Staff Costs**

This savings arises from a review of staffing budgets.

PROJECTED  
VARIANCE  
£'000

CHANGE  
£'000

(125) (125)

**Property Costs**

The change from the last reported position relates to the receipt of additional budget monies for energy to bring budget provision in line with 2009/10 expenditure levels.

0 (148)

**Commissioning Services**

Out Of Authority Placements - The present position on the aligned budget shows an overspend of £960k, of which £380k is attributable to Education, Culture & Sport. This is a increase of £70k in the previous estimates from £455k estimated overspend.

512 (24)

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010/2011

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

AS AT 30 November 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	TOTALS	VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8								
STAFF COSTS	108,780	72,375	69,312	(3,063)	108,875	95	0.1%	(530)
PROPERTY COSTS	25,389	16,611	16,291	(320)	25,269	(120)	-0.5%	(512)
ADMINISTRATION COSTS	467	299	278	(21)	467	0	0.0%	0
TRANSPORT COSTS	2,952	1,964	1,748	(216)	2,952	0	0.0%	(55)
SUPPLIES & SERVICES	5,744	3,288	2,517	(771)	5,709	(35)	-0.6%	(35)
COMMISSIONING SERVICES	2,485	1,657	1,454	(203)	2,485	0	0.0%	0
TRANSFER PAYMENTS	2,357	1,574	1,514	(60)	2,357	0	0.0%	0
CAPITAL FINANCING COSTS	6,271	0	0	0	6,271	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>154,445</b>	<b>97,768</b>	<b>93,114</b>	<b>(4,654)</b>	<b>154,385</b>	<b>(60)</b>	<b>0.0%</b>	<b>(1,132)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(1,630)	(1,059)	(623)	436	(1,630)	0	0.0%	0
OTHER GRANTS	(130)	(87)	(4)	83	(130)	0	0.0%	0
FEES & CHARGES	(865)	(577)	(547)	30	(865)	0	0.0%	0
RECHARGES	(1,564)	(1,034)	(979)	55	(1,564)	0	0.0%	0
OTHER INCOME	(4,115)	(2,014)	(401)	1,613	(4,115)	0	0.0%	0
<b>TOTAL INCOME</b>	<b>(8,304)</b>	<b>(4,771)</b>	<b>(2,554)</b>	<b>2,217</b>	<b>(8,304)</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>146,142</b>	<b>92,997</b>	<b>90,560</b>	<b>(2,437)</b>	<b>146,081</b>	<b>(60)</b>	<b>0.0%</b>	<b>(1,132)</b>

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

**Staff Costs**

An analysis of teaching staff costs has identified areas of saving in permanent posts which can be used to offset long term teachers absence costs.

PROJECTED VARIANCE £'000	CHANGE £'000
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95	(530)
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**Property Costs**

The ongoing review of budget has identified that savings will be achievable in this area due to changes in the level of hired accommodation. The bulk of the change from the last reported position relates to the receipt of additional budget monies for energy to bring budget provision in line with 2009/10 expenditure levels.

(120)	(512)
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**Transport Costs**

Savings identified elsewhere within this area of the service will be used to reduce the previous estimated overspend on hired transport..

0	(55)
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**Supplies & Services**

Some minor savings have been identified in this budget category.

(35)	(35)
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(60)	(1,132)
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**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2010 / 2011**

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

AS AT 30 November 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	TOTALS	VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 8								
STAFF COSTS	4,489	2,993	3,630	637	4,709	220	4.9%	220
PROPERTY COSTS	111	80	69	(11)	111	0	0.0%	0
ADMINISTRATION COSTS	450	326	164	(162)	450	0	0.0%	0
TRANSPORT COSTS	(20)	(13)	25	38	(20)	0	0.0%	0
SUPPLIES & SERVICES	696	549	112	(437)	696	0	0.0%	0
COMMISSIONING SERVICES	0	0	0	0	0	0	0.0%	0
TRANSFER PAYMENTS	3	0	0	0	3	0	0.0%	0
CAPITAL FINANCING COSTS	966	0	0	0	966	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>6,695</b>	<b>3,935</b>	<b>4,000</b>	<b>65</b>	<b>6,915</b>	<b>220</b>	<b>3.3%</b>	<b>220</b>
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)	(60)	(8)	52	(91)	0	0.0%	0
RECHARGES	(394)	(262)	(262)	0	(394)	0	0.0%	0
OTHER INCOME	(82)	(55)	(70)	(15)	(82)	0	0.0%	0
<b>TOTAL INCOME</b>	<b>(577)</b>	<b>(377)</b>	<b>(340)</b>	<b>37</b>	<b>(577)</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>6,118</b>	<b>3,558</b>	<b>3,660</b>	<b>102</b>	<b>6,338</b>	<b>220</b>	<b>3.6%</b>	<b>220</b>

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

**Staff Costs**

The bulk of this overspend can be met from within other existing budgets as identified below. There remains a question mark in relation to double counted VSER savings of £220k and how this will be dealt with.

PROJECTED VARIANCE £'000	CHANGE £'000
--------------------------------	-----------------

220	220
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220	220
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## **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.

**Social Work/Education Aligned Budget - Schools**  
**Children in Residential Care/Education Placements 2010/2011**  
**Based on children in care as at 30th November 2010**

Appendix C

	Current Nos	Social Work Full Year Commitment £	Education Full Year Commitment £	Total Costs £
<b>RESIDENTIAL SCHOOL - SECURE ACCOMMODATION</b>				
Rossie		139,410	92,940	232,350
	<b>0</b>	<b>139,410</b>	<b>92,940</b>	<b>232,350</b>
<b>RESIDENTIAL SCHOOL - E.B.D</b>				
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		0	10,923	10,923
Craigiebarns Primary School		7,082	4,721	11,803
Denbigh Primary		0	10,689	10,689
Drumoak School		2,460	1,640	4,100
Falkland House School		89,513	59,676	149,189
Giesland		139,687	93,125	232,812
Harmeny		124,457	82,971	207,429
Hillside		196,431	130,954	327,385
Kibble		910,760	607,174	1,517,934
Keilhill		98,763	65,842	164,606
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		0	7,375	7,375
Radical Intervention		169,887	113,258	283,145
Seamab		193,433	128,956	322,389
St Josephs		0	12,613	12,613
Snowdon School		46,702	31,135	77,836
queen Ann high School		15,600	10,400	26,000
SWIIS		47,626	31,751	79,377
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
	<b>42</b>	<b>3,023,675</b>	<b>2,057,384</b>	<b>5,081,059</b>
<b>Total E.B.D</b>	<b>42</b>	<b>3,163,085</b>	<b>2,150,324</b>	<b>5,313,409</b>
<b>RESIDENTIAL SCHOOL - DISABILITY</b>				
Linn Moore		476,024	317,349	793,374
Camphill		795,676	530,451	1,326,126
Royal School for Blind MDVI		17,291	11,527	28,818
	<b>28</b>	<b>1,288,991</b>	<b>859,327</b>	<b>2,148,318</b>
Total Disability	<b>28</b>	<b>1,288,991</b>	<b>859,327</b>	<b>2,148,318</b>
<b>Total Children Residential</b>	<b>70</b>	<b>4,452,076</b>	<b>3,009,651</b>	<b>7,461,727</b>
<b>SUMMARY NOV 2010</b>				
	<b>Numbers</b>	<b>Budget</b>	<b>Commitment</b>	<b>Over/Underspend</b>
		£	£	£
<b>Social Work</b>		3,875,388	4,452,076	576,688
<b>Education</b>		2,630,520	3,009,651	379,131
<b>Joint Total</b>	<b>70</b>	<b>6,505,908</b>	<b>7,461,727</b>	<b>955,819</b>

## Non-Housing Capital Projects - Education, Culture and Sport

Project	Total Approved Project Cost (from 2010/11 for rolling projects) £'000	Previous Years Project Spend £'000	2010/11				Future Years Budget Profiles			Total Forecast Costs £'000	Project Forecast Variance £'000
			Total Budget 2010/11 £'000	Spend as at 30/11/10 £'000	Commitments £'000	Forecast Outturn 2010/11 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000		
<b>SCHOOLS ESTATE</b>											
611 Hanover Street Primary School Refurbishment	140	0	140	136	4	140	0	0	0	140	0
<b>Project Description/Project Cost</b> Refurbishment of Hanover Street Primary School											
680 3R's Temporary Accommodation	24	0	24	22	2	24	0	0	0	24	0
<b>Project Description/Project Cost</b> Provide temporary accommodation for schools to permit demolition and redevelopment work on existing school sites under the 3R's project.											
682 Music School Accommodation	215	0	215	37	178	215	0	0	0	215	0
<b>Project Description/Project Cost</b> To provide for the boarding requirements of 40 boarders at the Music School.											
742 Outdoor Education Move to Kingswells	47	0	47	25	22	47	0	0	0	47	0
<b>Project Description/Project Cost</b> Conversion of t the old school at Kingswells to accommodate the Outdoor Education Services.											
754 Bridge of Don Alterations	8	0	8	9	0	9	0	0	0	9	1
<b>Project Description/Project Cost</b> Works to address HMle Inspectors concerns.											
759 School Estates Strategy	0	0	0	2	0	2	0	0	0	2	2
<b>Project Description/Project Cost</b> This was approved at Urgent Business Committee on 12 May 2008 for work to be complete on Westerton, Donbank, Walker Road, Cornhill and Skene Square Schools.											
772 Renovate Sunnybank School	900	0	900	119	781	900	0	0	0	900	0
<b>Project Description/Project Cost</b> Renovation of Sunnybank School.											

Project	Total Approved Project Cost (from 2010/11 for rolling projects) £'000	Previous Years Project Spend £'000	2010/11				Future Years Budget Profiles			Total Forecast Costs £'000	Project Forecast Variance £'000
			Total Budget 2010/11 £'000	Spend as at 30/11/10 £'000	Commitments £'000	Forecast Outturn 2010/11 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000		
773 Bucksburn/Newhills New School	190	0	190	0	190	190	0	0	0	190	0
<b>Project Description/Project Cost</b>											
Project to look at the options for a new school.											
776 Provision for Children with Complex Needs (Initial Allocation)	96	0	96	0	96	96	0	0	0	96	0
<b>Project Description/Project Cost</b>											
Feasibility/design works associated with provision for children with Complex Needs											
776A Provision for Children with Complex Needs (Construction)	1,088	0	1,088	0	1,088	1,088	0	0	0	1,088	0
<b>Project Description/Project Cost</b>											
780 Oldmachar Academy Heating/ Ventilation	809	0	809	806	3	809	0	0	0	809	0
<b>Project Description/Project Cost</b>											
To carry out works on Heating/Ventilation at Oldmachar Academy											
<b>SCHOOLS - ICT</b>											
710 Curricular PC Replacement Programme	1,156	0	1,156	413	743	1,156	0	0	0	1,156	0
<b>Project Description/Project Cost</b>											
To establish a curricular ICT refresh project to procure, image and install PC's & monitors, to improve connectivity within school establishments, to ensure servers and interactive whiteboards are installed in schools and generally to improve ICT provision in schools.											
744 3R's New Schools ICT Provision	583	0	583	350	233	583	0	0	0	583	0
<b>Project Description/Project Cost</b>											
Provision of wireless network, telephone systems, servers, classroom and departmental provision of ICT for the new campuses, both primary and secondary.											
750 Information Communication Technology Connectivity	618	0	618	224	3,994	618	0	0	0	618	0
<b>Project Description/Project Cost</b>											
Procurement of consultancy resource to carry out a comprehensive investigation of the Council's future options for connectivity and to implement the preferred solution.											
751 Upgrade to Management Information System	474	0	474	0	474	474	0	0	0	474	0
<b>Project Description/Project Cost</b>											
Project currently at tender stage. Approval of tender requested in a separate report to Education, Culture and Sport Committee 15 April 2010.											



Project	Total Approved Project Cost (from 2010/11 for rolling projects) £'000	Previous Years Project Spend £'000	2010/11				Future Years Budget Profiles			Total Forecast Costs £'000	Project Forecast Variance £'000
			Total Budget 2010/11 £'000	Spend as at 30/11/10 £'000	Commitments £'000	Forecast Outturn 2010/11 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000		
<b>SCHOOLS - OTHER EQUIPMENT</b>											
774 Adequate Funding for TASSCC Equipment & Advisory Service	30	0	30	0	30	30	0	0	0	30	0
<b>Project Description/Project Cost</b> Budget to provide adequate funding for specialist equipment for children with Special Educational Need.											
778 3R's Furniture, Fittings & Equipment and Other Works	2,244	0	2,244	533	1,711	2,244	0	0	0	2,244	0
<b>Project Description/Project Cost</b> Since the contracts were drawn up in 2007, it has become apparent that the original provision is insufficient to meet their requirements of the current service provision.											
<b>SPORTS</b>											
556 Rubislaw/Harlaw Playing Fields	392	0	392	55	337	392	0	0	0	392	0
<b>Project Description/Project Cost</b> Improving the pavilion and changing accommodation at Rubislaw and Harlaw.											
655 Changing Facilities Upgrade - Aulton/Hazlehead	944	0	944	64	880	944	0	0	0	944	0
<b>Project Description/Project Cost</b> Replacement of the Aulton and Hazlehead changing facilities and pitches. Pavillions complete and further work to be done on pitch improvement.											
673 Torry Outdoor Sports Centre	9	0	9	16	0	16	0	0	0	16	7
<b>Project Description/Project Cost</b>											
741 Links Ice Arena Refrigeration Plant	130	0	130	49	81	130	0	0	0	130	0
<b>Project Description/Project Cost</b> Replacement of Linx Ice Arena refrigeration plant.											
760 Sports Strategy	0	0	0	8	0	8	0	0	0	8	8
<b>Project Description/Project Cost</b> This project provides for the development of facilities for the provision of rugby, specifically pitch improvements at Harlaw Academy playing fields.											

Project	Total Approved Project Cost (from 2010/11 for rolling projects) £'000	Previous Years Project Spend £'000	2010/11				Future Years Budget Profiles			Total Forecast Costs £'000	Project Forecast Variance £'000
			Total Budget 2010/11 £'000	Spend as at 30/11/10 £'000	Commitments £'000	Forecast Outturn 2010/11 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000		
<b>CULTURE AND LEISURE</b>											
681 Aberdeen Arts Centre Refurbishment	5	0	5	1	4	5	0	0	0	5	0
<b>Project Description/Project Cost</b>											
To carry out works on central heating, mechanical and water services in the Aberdeen Arts Centre. This is part of a project retention figure to be established on provision of additional completion information.											
763 Music Hall Ceiling & Roof Space	13	0	13	18	0	18	0	0	0	18	5
<b>Project Description/Project Cost</b>											
Refurbishment work to the ceiling and roof space.											
767 Peacock Visual Arts	500	0	500	0	500	500				500	0
<b>Project Description/Project Cost</b>											
Contribution towards a new centre.											
770 Beach Ballroom Floor Replacement	86	0	86	40	36	86	0	0	0	86	0
<b>Project Description/Project Cost</b>											
Replace the floor and floor coverings.											
<b>OTHER</b>											
706 Woodside Customer Access Point	135	0	135	0	135	135	0	0	0	135	0
<b>Project Description/Project Cost</b>											
Work now completed. Building opened October 2009. Expenditure includes additional work approved at Finance Resources Committee on 17th September 2009.											
<b>Total - Education, Culture and Sport</b>											
	<b>10,836</b>	<b>0</b>	<b>10,836</b>	<b>2,927</b>	<b>11,522</b>	<b>10,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,859</b>	<b>23</b>

Spend as at 30 November 2010 reflects payments made only and not the costs of commitments made for orders placed or work in progress for accepted tenders which will be reflected in the forecast position.