

DIRECTORATE : Education, Culture & Sport

As at end of July 2012		Year to Date			Forecast to Year End		
ACCOUNTING PERIOD 4	Full Year Revised Budget £'000	Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Outturn £'000	Variance Amount £'000	Variance Percent %
Head of Service - Communities, Culture & Sport	33,149	9,460	8,126	(1,334)	33,160	11	0.0%
Head of Service - Schools and Educational Services	135,179	46,709	44,766	(1,943)	134,889	(290)	-0.2%
Head of Service - Policy & Performance	5,415	1,508	1,072	(436)	5,190	(225)	-4.2%
TOTAL BUDGET	173,743	57,677	53,963	(3,714)	173,239	(504)	-0.3%

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012/2013

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

AS AT	31 July 2012	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	TOTALS	VARIANCE		
ACCOUNTING PERIOD 4		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		13,221	4,398	4,023	(375)	12,828	(393)	-3.0%	0
PROPERTY COSTS		2,182	1,060	1,010	(50)	2,192	10	0.5%	0
ADMINISTRATION COSTS		452	109	80	(29)	454	2	0.4%	0
TRANSPORT COSTS		159	53	32	(21)	159	0	0.0%	0
SUPPLIES & SERVICES		6,181	1,919	1,096	(823)	6,150	(31)	-0.5%	0
COMMISSIONING SERVICES		3,092	1,031	1,134	103	3,365	273	8.8%	(10)
TRANSFER PAYMENTS TOTAL		9,458	3,153	3,076	(77)	9,325	(133)	-1.4%	0
CAPITAL FINANCING COSTS		5,659	0	0	0	5,659	0	0.0%	0
GROSS EXPENDITURE		40,404	11,723	10,451	(1,272)	40,132	(272)	-0.7%	(10)
LESS: INCOME									
GOVERNMENT GRANTS		(575)	(146)	(363)	(217)	(575)	0	0.0%	0
OTHER GRANTS		(884)	(186)	(105)	81	(884)	0	0.0%	0
FEES & CHARGES		(3,312)	(1,104)	(811)	293	(3,115)	197	-5.9%	0
RECHARGES		(360)	(120)	(110)	10	(330)	30	-8.3%	0
OTHER INCOME		(2,124)	(707)	(936)	(229)	(2,068)	56	-2.6%	0
TOTAL INCOME		(7,255)	(2,263)	(2,325)	(62)	(6,972)	283	-3.9%	0
NET EXPENDITURE		33,149	9,460	8,126	(1,334)	33,160	11	0.0%	(10)

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES	YEAR TO DATE PROJECTED		CHANGE
	VARIANCE	VARIANCE	
	£'000	£'000	£'000
Staff Costs The year to date and annual forecast take into account timing issues in relation to the operation of Creches. This is offset by reduced income in respect of fees and charges..	(375)	(409)	0
Property Costs The year to date underspend reflects property repairs which will not now be charged until later in the year.	(50)	10	0
Administration costs	(29)	2	0
Transport costs A small underspend is projected in relation to travel and subsistence budgets.	(21)	16	0
Supplies & Services The year to date underspend is in relation to Schools devolved teaching materials budgets, and this is expected to be fully utilised by year end.	(823)	(31)	0
Commissioning Services Both the year to date spend and the annual forecast reflect the estimated final position in respect of Out Of Authority Placements.	103	273	0
Transfer payments A review of commitments in respect of payments to external bodies has confirmed there will be an underspend	(77)	(133)	0
Income - Government Grants The favourable year to date position reflects grants already received which will be utilised during the remainder of the financial year.	(217)	0	0
Income - Other Grants	81	0	0
Income - Fees & Charges The reduction in expected income reflects reduced income in respect of creches. This is offset by reduced staffing costs.	293	197	0
Income - Recharges The annual forecast includes a small under recovery of costs associated with the common good fund.	10	30	0
Income - Other Income The favourable year to date position reflects grants already received which will be utilised during the remainder of the financial year.	(229)	56	0
	(1,334)	11	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012/2013

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

AS AT	31 July 2012	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	TOTALS	VARIANCE		
ACCOUNTING PERIOD 4		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		100,453	33,484	32,102	(1,382)	100,565	112	0.1%	0
PROPERTY COSTS		23,045	11,000	10,951	(49)	23,124	79	0.3%	0
ADMINISTRATION COSTS		302	101	60	(41)	302	0	0.0%	0
TRANSPORT COSTS		218	73	73	0	215	(3)	-1.4%	0
SUPPLIES & SERVICES		6,162	2,054	1,662	(392)	6,132	(30)	-0.5%	0
COMMISSIONING SERVICES		2,715	905	864	(41)	2,598	(117)	-4.3%	0
TRANSFER PAYMENTS		1,574	525	492	(33)	1,501	(73)	-4.6%	0
CAPITAL FINANCING COSTS		6,099	0	0	0	6,099	0	0.0%	0
GROSS EXPENDITURE		140,568	48,142	46,204	(1,938)	140,536	(32)	0.0%	0
LESS: INCOME									
GOVERNMENT GRANTS		(712)	(238)	(271)	(33)	(712)	0	0.0%	0
OTHER GRANTS		(130)	(43)	(43)	0	(130)	0	-0.3%	0
FEES & CHARGES		(927)	(309)	(287)	22	(1,001)	(74)	8.0%	0
RECHARGES		0	0	0	0	0	0	0.0%	0
OTHER INCOME		(3,620)	(843)	(837)	6	(3,804)	(184)	5.1%	0
TOTAL INCOME		(5,389)	(1,433)	(1,438)	(5)	(5,647)	(258)	4.8%	0
NET EXPENDITURE		135,179	46,709	44,766	(1,943)	134,889	(290)	-0.2%	0

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES	YEAR TO DATE PROJECTED		CHANGE
	VARIANCE	VARIANCE	
	£'000	£'000	£'000
Staff Costs			
The year to date underspend mainly represents establishments holding posts vacant in order to meet the annual forecast represents additional staff required to meet ASN requirements. This is being met from other budgets within the service.	(1,382)	112	0
Property Costs			
The forecast final position reflects expected savings in Vandalism costs at the 3Rs schools (£48k), offset by annual rates increases of £87K. It should be noted that these increases are being queried but it was felt prudent to include them in this forecast at this time.	(49)	79	0
Administration costs			
	(41)	0	0
Transport costs			
A small underspend is projected in relation to travel and subsistence budgets.	0	(3)	0
Supplies & Services			
The year to date underspend is in relation to Schools devolved teaching materials budgets, and this is expected to be fully utilised by year end.	(392)	(30)	0
Commissioning Services			
Both the year to date underspend and relate to the closure of the Raeden Nursery which has released the property rental costs for the Raeden site.	(41)	(117)	0
Transfer payments			
	(33)	(73)	0
Income - Government Grants			
	(33)	0	0
Income - Fees & Charges			
The full year income forecast mainly represents greater than budgeted letting income.	22	(74)	0
Income - Other Income			
Forecast Income includes greater than budgeted parental contributions at the School Of Music (£40K), and increased premises recoveries income in relation to Swimming Pools. (£90k) plus greater than budgeted Statutory Sick/maternity pay recoveries (£70K)	6	(184)	0
	(1,943)	(290)	0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012/ 2013

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

AS AT	31 July 2012	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 4		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		2,858	952	772	(180)	2,778	(80)	-2.8%	0
PROPERTY COSTS		278	183	142	(41)	190	(88)	0.0%	0
ADMINISTRATION COSTS		492	164	82	(82)	495	3	0.6%	0
TRANSPORT COSTS		30	10	11	1	26	(4)	-13.3%	0
SUPPLIES & SERVICES		701	223	89	(134)	697	(4)	-0.6%	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		1,137	0	0	0	1,137	0	0.0%	0
GROSS EXPENDITURE		5,496	1,532	1,096	(436)	5,323	(173)	-3.2%	0
LESS: INCOME									
GOVERNMENT GRANTS		0	0	0	0	0	0	0.0%	0
OTHER GRANTS		(30)	(8)	(8)	0	(30)	0	0.0%	0
FEES & CHARGES		(10)	(3)	(3)	0	(10)	0	0.0%	0
RECHARGES		0	0	0	0	(52)	(52)	0.0%	0
OTHER INCOME		(41)	(13)	(13)	0	(41)	0	0.0%	0
TOTAL INCOME		(81)	(24)	(24)	0	(133)	(52)	64.2%	0
NET EXPENDITURE		5,415	1,508	1,072	(436)	5,190	(225)	-4.2%	0

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES	YEAR TO DATE	PROJECTED	CHANGE
	VARIANCE	VARIANCE	
	£'000	£'000	£'000
Staff Costs	(180)	(70)	0
The year to date underspend expenditure reflects the early achievement of the annual Vacancy target saving of £117K, plus underspend in relation to Staff Development costs which will be overtaken in the new school session, following committee approval of the updated staff development programme in June 2013 At present, held within a cost centre linked to this Head Of Service is an annual Staff Turnover Vacancy targets of £117K. The annual target has already been achieved at the end of period 4. This has arisen due to the holding of vacancies to meet this target, and the saving of a Head of Service Salary whilst acting up as Director for 3 Months. This has been offset by estimated internal cover costs associated with the officer time required to carry out work in relation to the School Estate Plan.			
Property Costs	(41)	(98)	0
The main reason for the year to date underspend is in relation to Disability Provision which is currently being ring-fenced to meet potential ASN commitments within other expenditure headings.			
Administration costs	(82)	3	0
£67K of the year to date underspend relates to costs associated with Staff development and it is expected that this will be utilised later in the year. The remaining balance is in relation to the budget for PVG checks where, following guidance to schools, costs are now likely to be received later in the year.			
Transport costs	1	(4)	0
Supplies & Services	(134)	(4)	0
The year to date position reflects underspends in the Development Programme and ICT Masterclasses where expenditure is likely during the later part of the year.			
Other Income - Recharges	0	(52)	0
The projected variance reflects expected income from the Non Housing Capital Plan in respect of staff time associated with the MIS Capital programme implementation.			
	(436)	(225)	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.