

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/2013**

Appendix B

DIRECTORATE : Education, Culture & Sport

As at end of September 2012		Year to Date			Forecast to Year End		
ACCOUNTING PERIOD 6	Full Year Revised Budget £'000	Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Forecast Actual £'000	Variance Amount £'000	Variance Percent %
Head of Service - Communities, Culture & Sport	32,996	13,896	11,192	(2,704)	32,938	(58)	-0.2%
Head of Service - Schools and Educational Services	135,121	67,124	63,747	(3,377)	134,524	(597)	-0.4%
Head of Service - Policy & Performance	5,263	2,086	1,570	(516)	4,891	(372)	-7.1%
TOTAL BUDGET	173,380	83,106	76,509	(6,597)	172,353	(1,027)	-0.6%

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012/2013

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

As At 30 September 2012	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE		
ACCOUNTING PERIOD 6	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	12,977	6,520	5,812	(708)	12,592	(385)	-3.0%	(9)
PROPERTY COSTS	2,156	1,328	1,250	(78)	2,311	155	7.2%	(19)
ADMINISTRATION COSTS	470	172	124	(48)	420	(50)	-10.6%	48
TRANSPORT COSTS	176	88	49	(39)	167	(9)	-5.1%	(24)
SUPPLIES & SERVICES	6,540	3,270	1,646	(1,624)	6,555	15	0.2%	50
COMMISSIONING SERVICES	3,092	1,546	1,611	65	3,265	173	5.6%	(50)
TRANSFER PAYMENTS TOTAL	9,401	4,700	4,499	(201)	9,107	(294)	-3.1%	(51)
CAPITAL FINANCING COSTS	5,572	0	0	0	5,572	0	0.0%	0
GROSS EXPENDITURE	40,384	17,624	14,991	(2,633)	39,989	(395)	-1.0%	(55)
LESS: INCOME								
GOVERNMENT GRANTS	(776)	(388)	(445)	(57)	(776)	0	0.0%	0
OTHER GRANTS	(774)	(423)	(444)	(21)	(634)	140	-18.1%	0
FEES & CHARGES	(2,238)	(1,117)	(880)	237	(2,116)	122	-5.5%	28
RECHARGES	(360)	(180)	(165)	15	(330)	30	-8.3%	0
OTHER INCOME	(3,240)	(1,620)	(1,865)	(245)	(3,195)	45	-1.4%	(10)
TOTAL INCOME	(7,388)	(3,728)	(3,799)	(71)	(7,051)	337	-4.6%	18
NET EXPENDITURE	32,996	13,896	11,192	(2,704)	32,938	(58)	-0.2%	(37)

BUDGET TO DATE MONITORING VARIANCE NOTES

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.

(708) (385) (9)

Property Costs

The year to date underspend reflects property repairs which will not be charged until later in the year.

(78) 155 (19)

Administration costs

The year to date underspend reflects a range of savings following a review of this area of the budget.

(48) (50) 48

Transport costs

A small underspend is projected in relation to travel and subsistence budgets.

(39) (9) (24)

Supplies & Services

The year to date underspend mainly represents Management Committee funds held by the authority on their

(1,624) (35) 50

Commissioning Services

Both the year to date spend and the annual forecast reflect the estimated final position in respect of Out Of Authority Placements at the end of September.

65 173 (50)

Transfer payments

A review of commitments in respect of payments to external bodies has confirmed there will be an underspend of approximately £290K offset by additional expenditure in respect of the Bon Accord Bowling site.

(201) (244) (51)

Income - Government Grants

The favourable year to date position reflects grants already received which will be utilised during the remainder of the financial year.

(57) 0 0

Income - Other Grants

The estimated variance reflects a reduction in grants in relation to creches. This is offset by reduced staffing

(21) 140 0

Income - Fees & Charges

The reduction in expected income relates to creches. This is offset by reduced staffing costs.

237 122 28

Income - Recharges

The annual forecast includes a small under recovery of costs associated with the common good fund.

15 30 0

Income - Other Income

The favourable year to date position reflects unbudgeted grants received which will be utilised during the remainder of the financial year.

(245) 45 (10)

(2,703) (58) (37)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012/2013

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

As At 30 September 2012	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 6								
STAFF COSTS	100,363	50,081	47,906	(2,175)	100,245	(118)	-0.1%	(56)
PROPERTY COSTS	23,049	14,012	14,027	15	23,149	100	0.4%	(25)
ADMINISTRATION COSTS	303	151	98	(53)	298	(5)	-1.7%	0
TRANSPORT COSTS	217	108	82	(26)	212	(5)	-2.3%	(1)
SUPPLIES & SERVICES	6,087	3,146	1,887	(1,259)	6,041	(46)	-0.8%	(30)
COMMISSIONING SERVICES	2,715	1,357	1,274	(83)	2,598	(117)	-4.3%	0
TRANSFER PAYMENTS TOTAL	1,249	624	602	(22)	1,176	(73)	-5.8%	0
CAPITAL FINANCING COSTS	6,099	0	0	0	6,099	0	0.0%	0
GROSS EXPENDITURE	140,082	69,479	65,876	(3,603)	139,818	(264)	-0.2%	(112)
LESS: INCOME								
GOVERNMENT GRANTS	(347)	(173)	(358)	(185)	(347)	0	0.0%	0
OTHER GRANTS	(130)	(65)	(65)	0	(160)	(30)	22.8%	(30)
FEES & CHARGES	(927)	(463)	(464)	(1)	(981)	(54)	5.8%	19
RECHARGES	0	0	0	0	0	0	0.0%	0
OTHER INCOME	(3,557)	(1,654)	(1,242)	412	(3,806)	(249)	7.0%	30
TOTAL INCOME	(4,961)	(2,355)	(2,129)	226	(5,294)	(333)	6.7%	19
NET EXPENDITURE	135,121	67,124	63,747	(3,377)	134,524	(597)	-0.4%	(93)

BUDGET TO DATE MONITORING VARIANCE NOTES	YEAR TO DATE PROJECTED		CHANGE £'000
	VARIANCE £'000	VARIANCE £'000	
Staff Costs The year to date underspend mainly represents establishments holding posts vacant in order to meet annual target savings. In addition the staff vacancy factor savings annual budget of £50K has already been surpassed..	(2,175)	(118)	(56)
Property Costs The forecast final position reflects expected savings in Vandalism costs at the 3Rs schools (£48k), offset by net annual rates increases of £110K. It should be noted that these increases are being queried but it was felt prudent to include them in this forecast at this time.	15	100	(25)
Administration costs	(53)	(5)	0
Transport costs A small underspend is projected in relation to travel and subsistence budgets.	(26)	(5)	(1)
Supplies & Services The year to date underspend is in relation to Schools devolved teaching materials budgets is £780K, this is expected to be fully utilised by year end. In addition, there are year to date underspends of £150K in relation to the City Campus monies and £120K in relation to equipment repairs & maintenance contracts.	(1,259)	(46)	(30)
Commissioning Services Both the year to date underspend and final outturn estimate relate to the closure of the Raeden Nursery which has released the property rental costs.	(83)	(117)	0
Transfer payments	(22)	(73)	0
Income - Government Grants	(185)	0	0
Other Grants	0	(30)	(30)
Income - Fees & Charges The full year income forecast mainly represents greater than budgeted letting income.	(1)	(54)	19
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)	412	(249)	30
	(3,377)	(597)	(93)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2012/ 2013

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

As At 30 September 2012	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE		
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 6								
STAFF COSTS	2,682	1,341	1,110	(231)	2,357	(325)	-12.1%	(217)
PROPERTY COSTS	289	212	173	(39)	281	(8)	0.0%	(9)
ADMINISTRATION COSTS	524	277	145	(132)	503	(21)	-4.0%	(1)
TRANSPORT COSTS	30	15	20	5	30	0	0.0%	2
SUPPLIES & SERVICES	666	333	216	(117)	655	(11)	-1.7%	(27)
COMMISSIONING SERVICES	0	0	0	(0)	0	(0)	0.0%	(0)
TRANSFER TREATMENTS TOTAL	325	162	162	0	325	0	0.0%	0
CAPITAL FINANCING COSTS	1,224	0	0	0	1,224	0	0.0%	0
GROSS EXPENDITURE	5,740	2,340	1,826	(514)	5,375	(365)	-6.4%	(252)
LESS: INCOME								
GOVERNMENT GRANTS	(366)	(183)	(183)	0	(366)	0	0.0%	0
OTHER GRANTS	(30)	(30)	(30)	0	(30)	0	0.0%	0
FEES & CHARGES	(56)	(28)	(4)	24	(11)	45	-80.4%	45
RECHARGES	0	0	(26)	(26)	(52)	(52)	0.0%	0
OTHER INCOME	(25)	(13)	(13)	0	(25)	0	0.0%	0
TOTAL INCOME	(477)	(254)	(256)	(2)	(484)	(7)	1.5%	45
NET EXPENDITURE	5,263	2,086	1,570	(516)	4,891	(372)	-7.1%	(207)

BUDGET TO DATE MONITORING VARIANCE NOTES	YEAR TO DATE VARIANCE	PROJECTED VARIANCE	CHANGE
	£'000	£'000	£'000

Staff Costs

The year to date underspend expenditure reflects the early achievement of the annual Vacancy target saving of £117K, plus a year to date saving of £90K in relation to Tullos Pool staff costs

(231) (325) (217)

The final projected variance reflects staff savings of £180K in relation to the Tullos Pool, plus expected staff vacancy savings from within this part of the service, including a share of the staffing savings arising as a result of the current EC&S Directors post vacancy.

Property Costs

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.

(39) (8) (9)

Administration costs

£76K 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 mainly in relation to the budget for PVG checks; corporately, a programme of retrospective checking of employees is due to commence in November 2012 with related costs now likely to be received later in the year.

(132) (21) (1)

Transport costs

5 0 2

Supplies & Services

The year to date position reflects underspends in the staff Development Programme of £60K plus a year to date underspend of £100K in relation to the budget held for property related works.

(117) (11) (27)

Income - Fees & Charges

This reduced income is that associated with swimming pool charges for Tullos Pool.

24 45 45

Other Income - Recharges

The projected variance reflects expected income from the Non Housing Capital Plan in respect of staff time associated with the MIS Capital programme implementation.

(26) (52) 0

(516)	(372)	(207)
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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, 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, 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, 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.