

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

**DIRECTORATE :** Education, Culture & Sport

As At 28 February 2013	Year to Date				Forecast to Year End		
ACCOUNTING PERIOD 11	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	27,542	25,175	22,155	(3,020)	26,982	(561)	-2.0%
Head of Service - Schools and Educational Services	129,108	118,999	115,119	(3,880)	128,590	(518)	-0.4%
Head of Service - Policy & Performance	3,738	3,428	2,832	(596)	3,495	(243)	-6.5%
<b>TOTAL BUDGET</b>	<b>160,388</b>	<b>147,602</b>	<b>140,106</b>	<b>(7,496)</b>	<b>159,067</b>	<b>(1,322)</b>	<b>-0.8%</b>

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2012/2013

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

As At 28 February 2013	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 11	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	13,119	12,026	10,763	(1,263)	12,048	(1,071)	-8.2%	(89)
PROPERTY COSTS	2,102	1,968	1,932	(36)	2,197	95	4.5%	(7)
ADMINISTRATION COSTS	470	316	320	4	380	(90)	-19.1%	(11)
TRANSPORT COSTS	181	165	86	(79)	127	(54)	-29.8%	0
SUPPLIES & SERVICES	6,768	6,203	3,484	(2,719)	6,595	(173)	-2.6%	(52)
COMMISSIONING SERVICES	3,092	2,834	3,112	278	3,367	275	8.9%	30
TRANSFER PAYMENTS TOTAL	9,426	8,641	8,868	227	8,996	(430)	-4.6%	2
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>35,157</b>	<b>32,153</b>	<b>28,565</b>	<b>(3,588)</b>	<b>33,710</b>	<b>(1,448)</b>	<b>-4.1%</b>	<b>(127)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(979)	(897)	(847)	50	(922)	57	-5.8%	0
OTHER GRANTS	(774)	(710)	(635)	75	(809)	(35)	4.5%	(6)
FEES & CHARGES	(2,260)	(2,071)	(1,692)	379	(1,802)	458	-20.3%	(14)
RECHARGES	(360)	(330)	(275)	55	(330)	30	-8.3%	0
OTHER INCOME	(3,242)	(2,970)	(2,961)	9	(2,865)	377	-11.6%	(76)
<b>TOTAL INCOME</b>	<b>(7,615)</b>	<b>(6,978)</b>	<b>(6,410)</b>	<b>568</b>	<b>(6,728)</b>	<b>887</b>	<b>-11.6%</b>	<b>(96)</b>
<b>NET EXPENDITURE</b>	<b>27,542</b>	<b>25,175</b>	<b>22,155</b>	<b>(3,020)</b>	<b>26,982</b>	<b>(561)</b>	<b>-2.0%</b>	<b>(223)</b>

YR TO DATE	PROJECTED	CHANGE
VARIANCE	VARIANCE	
£'000	£'000	£'000

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 for these creches. The change in estimate reflects a further review of staffing costs.

(1,263)	(1,071)	(89)
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**Property Costs**

The year to date underspend reflects property repairs which will not be charged until later in the year. Forecast expenditure includes £160K of property works at Rosemount and Loirston CLD as previously approved by committee. The unspent portion of these monies will be carried forward to 2013-14 in line with the previous decision of EC&S Committee in March 2013..

(36)	95	(7)
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**Administration costs**

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

4	(90)	(11)
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**Transport costs**

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

(79)	(54)	0
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**Supplies & Services**

The year to date underspend mainly represents Management Committee funds held by the authority on their behalf. The unused element of these funds will be carried forward into the new financial year. Included within this forecast is additional expenditure of £100K in respect of equipment and fittings at Tullos Swimming Pool which is being carried forward into 2013-14 as agreed by EC&S Committee in March 2013. A review of this heading has identified a further £50K of savings from a number of account codes.

(2,719)	(173)	(52)
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**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 January. This indicates an expected overspend of £320K.

278	275	30
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**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 final expenditure of £30K in respect of the Bon Accord Bowling site.

227	(430)	2
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**Income - Government Grants**

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

50	57	0
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**Income - Other Grants**

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

75	(35)	(6)
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**Income - Fees & Charges**

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

379	458	(14)
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**Income - Recharges**

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

55	30	0
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**Income - Other Income**

The favourable year to date position reflects unbudgeted grants received which will be utilised during the remainder of the financial year.A33

9	377	(76)
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(3,020)	(561)	(223)
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**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2012/2013**

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

As At 28 February 2013	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 11								
STAFF COSTS	100,513	92,056	89,045	(3,011)	100,688	175	0.2%	(114)
PROPERTY COSTS	23,137	21,631	22,050	419	23,252	115	0.5%	340
ADMINISTRATION COSTS	306	281	187	(94)	292	(14)	-4.6%	0
TRANSPORT COSTS	217	199	218	19	254	37	17.1%	17
SUPPLIES & SERVICES	6,552	5,928	4,786	(1,142)	6,266	(286)	-4.4%	(251)
COMMISSIONING SERVICES	2,715	2,489	2,471	(18)	2,516	(199)	-7.3%	0
TRANSFER PAYMENTS TOTAL	1,249	1,144	921	(223)	1,179	(70)	-5.6%	1
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>134,689</b>	<b>123,728</b>	<b>119,678</b>	<b>(4,050)</b>	<b>134,447</b>	<b>(242)</b>	<b>-0.2%</b>	<b>(7)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(347)	(318)	(356)	(38)	(347)	0	0.0%	0
OTHER GRANTS	(230)	(211)	(207)	4	(230)	0	0.0%	30
FEES & CHARGES	(927)	(850)	(856)	(6)	(973)	(46)	5.0%	0
RECHARGES	0	0	0	0	0	0	0.0%	0
OTHER INCOME	(4,077)	(3,350)	(3,140)	210	(4,307)	(230)	5.6%	0
<b>TOTAL INCOME</b>	<b>(5,581)</b>	<b>(4,729)</b>	<b>(4,559)</b>	<b>170</b>	<b>(5,857)</b>	<b>(276)</b>	<b>4.9%</b>	<b>30</b>
<b>NET EXPENDITURE</b>	<b>129,108</b>	<b>118,999</b>	<b>115,119</b>	<b>(3,880)</b>	<b>128,590</b>	<b>(518)</b>	<b>-0.4%</b>	<b>23</b>

BUDGET TO DATE MONITORING VARIANCE NOTES	YEAR TO DATE PROJECTED		CHANGE
	VARIANCE	VARIANCE	
	£'000	£'000	£'000
<b>Staff Costs</b>			
The year to date position reflects a cumulative staffing underspend in respect of the schools DEM budgets of £2.8M, plus a year to date underspend of £400K in respect of probationers teaching costs, offset by a year to date overspend of £320K in respect of Teachers Long term absence, regrading costs of £130K, plus £190K of exit costs.	(3,011)	175	(114)
The forecast position assumes that schools within the DEM scheme will carry forward any staffing underspend and that the above costs and savings will remain constant with the exception of Long term Teachers absence where the final overspend is expected to be £560K.			
<b>Property Costs</b>			
The forecast final position reflects expected savings in Vandalism costs at the 3Rs schools (£48K), expected rebates totalling £200K in respect of unused letting hours and lower than expected malicious damage costs at 3R's schools. This is offset by increased energy costs of £450K. These additional cost had not previously been apparent due to the timing of bills being received and bills now being received which cover the extended period of cold weather .	419	115	340
<b>Administration costs</b>			
	(94)	(14)	0
<b>Transport costs</b>			
the final forecast has been amended to reflect expected additional charges in respect of curricular travel.	19	37	17
<b>Supplies &amp; Services</b>			
The year to date underspend is in relation to Schools devolved teaching materials budgets is £530K, this is expected to be largely utilised by year end. In addition, there are year to date underspends of £210K in relation to Surestart, £210K for the ICT refresh programme £90K in respect of Determined To Succeed, £60K in relation to equipment repairs & maintenance contracts. In all of these cases, the variance is caused by timing issues, and charges are expected in line with budget at year end. A further review of the budgets within this heading has indicated savings of £250K are likely in a number of categories..	(1,142)	(286)	(251)
<b>Commissioning Services</b>			
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.	(18)	(199)	0
<b>Transfer payments</b>			
An underspend is projected in Pupil Clothing budgets. This is in line with previous years expenditure figures.	(223)	(70)	1
<b>Income - Government Grants</b>			
	(38)	0	0
<b>Other Grants</b>			
	4	0	30
<b>Income - Fees &amp; Charges</b>			
The full year income forecast mainly represents greater than budgeted letting income offset by a small under recovery in respect of Music Fees.	(6)	(46)	0
<b>Income - Other Income</b>			
Forecast Income includes greater than budgeted parental contributions at the School Of Music, £40K, increased premises recoveries income in relation to Swimming Pools. £90K, plus unbudgeted recharges of £100K in respect of Police and NHS offices in 3 R's schools.	210	(230)	0
	(3,880)	(518)	23

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2012/ 2013

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

As At 28 February 2013	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 11	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	2,525	2,314	1,985	(329)	2,176	(349)	-13.8%	(102)
PROPERTY COSTS	154	141	182	41	216	62	0.0%	35
ADMINISTRATION COSTS	444	407	317	(90)	404	(40)	-9.0%	0
TRANSPORT COSTS	49	45	42	(3)	51	2	4.1%	0
SUPPLIES & SERVICES	664	609	448	(161)	778	114	17.2%	0
COMMISSIONING SERVICES	0	0	0	0	0	(0)	0.0%	(0)
TRANSFER PAYMENTS	325	298	278	(20)	355	30	0.0%	30
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>4,161</b>	<b>3,814</b>	<b>3,252</b>	<b>(562)</b>	<b>3,980</b>	<b>(181)</b>	<b>-4.4%</b>	<b>(37)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(366)	(335)	(276)	59	(356)	10	0.0%	10
OTHER GRANTS	0	0	(30)	(30)	(10)	(10)	0.0%	20
FEES & CHARGES	(31)	(28)	(24)	4	(24)	7	-22.6%	14
RECHARGES	0	0	(52)	(52)	(62)	(62)	0.0%	5
OTHER INCOME	(25)	(23)	(38)	(15)	(33)	(8)	32.0%	0
<b>TOTAL INCOME</b>	<b>(422)</b>	<b>(386)</b>	<b>(420)</b>	<b>(34)</b>	<b>(485)</b>	<b>(63)</b>	<b>14.9%</b>	<b>49</b>
<b>NET EXPENDITURE</b>	<b>3,739</b>	<b>3,428</b>	<b>2,832</b>	<b>(596)</b>	<b>3,495</b>	<b>(244)</b>	<b>-6.5%</b>	<b>12</b>

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

**Staff Costs**

The year to date underspend expenditure reflects the management of vacancies to contribute towards service wide annual vacancy factor savings of £720K. (329) (349) (102)

The annual forecast has been updated to reflect ongoing staffing savings plus a small staff development grant which will now be utilised in the new financial year.

**Property Costs**

The final estimate mainly reflects the costs of securing the former Bankhead Academy site after the fire (£17K) plus greater than expected costs associated with School Security system maintenance (£30K) and energy conservation works (£20K). 41 62 35

**Administration costs**

The year to date position reflects expected savings in conference costs, plus a number of charges expected for Protecting Vulnerable Groups (PVG Checks) (90) (40) 0  
The forecast outturn reflects expected savings in respect of PVG Checks (£10K) plus savings in respect of conferences (£35K), offset by higher than budgeted postage costs (£5K)

**Transport costs**

(3) 2 0

**Supplies & Services**

The year to date position reflects underspends in the Learning Technologies budget of £35K plus a year to date underspend of £110K in relation to the budget held for property related works. This has been partially offset by unbudgeted MIS costs of £50K linked to the MIS Capital Plan plus greater than expected costs linked with Disability Adjustments (£35K) (161) 114 0  
The forecast position reflects expected overspends in relation to disability adjustments, the MIS System plus ASN related equipment costs.

**Transfer Payments**

This represents Education Maintenance Payments made to eligible individuals. These monies are fully recoverable via a grant. The annual forecast has been adjusted to reflect a small reduction in the expected value of annual payments plus additional costs arising in respect of the MIS system implementation. (20) 30 30

**Government Grants**

This is the grant in respect of Education Maintenance Payments which is claimed in arrears. Final grant will reflect those payments made to students plus an associated admin fee which covers the salary of the staff member who administers the scheme. 59 10 10

**Other Grants**

This represents a small Staff Development Grant. £20K of this grant will now be utilised in the new financial year. (30) (10) 20

**Income - Fees & Charges**

4 7 14

**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. (52) (62) 5

**Other Income**

(15) (8) 0

(596)	(244)	12
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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.

