

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

**DIRECTORATE :** Education, Culture & Sport

As At 31 January 2013	Year to Date				Forecast to Year End		
ACCOUNTING PERIOD 10	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	33,178	22,918	19,646	(3,272)	32,841	(338)	-1.0%
Head of Service - Schools and Educational Services	135,208	108,642	104,599	(4,043)	134,667	(541)	-0.4%
Head of Service - Policy & Performance	4,899	3,127	2,622	(505)	4,643	(256)	-5.2%
<b>TOTAL BUDGET</b>	<b>173,285</b>	<b>134,687</b>	<b>126,867</b>	<b>(7,820)</b>	<b>172,151</b>	<b>(1,135)</b>	<b>-0.7%</b>

**ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2012/2013**

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

As At 31 January 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 10	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	13,119	10,969	9,835	(1,134)	12,137	(982)	-7.5%	(428)
PROPERTY COSTS	2,109	1,840	1,809	(31)	2,211	102	4.8%	(26)
ADMINISTRATION COSTS	470	287	295	8	391	(79)	-16.8%	(70)
TRANSPORT COSTS	181	151	78	(73)	127	(54)	-29.8%	(20)
SUPPLIES & SERVICES	6,768	5,603	2,958	(2,645)	6,647	(121)	-1.8%	(29)
COMMISSIONING SERVICES	3,092	2,576	2,705	129	3,337	245	7.9%	72
TRANSFER PAYMENTS TOTAL	9,426	7,855	7,597	(258)	8,994	(432)	-4.6%	(188)
CAPITAL FINANCING COSTS	5,650	0	0	0	5,650	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>40,814</b>	<b>29,281</b>	<b>25,277</b>	<b>(4,004)</b>	<b>39,494</b>	<b>(1,321)</b>	<b>-3.2%</b>	<b>(689)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(979)	(816)	(691)	125	(922)	57	-5.8%	0
OTHER GRANTS	(774)	(647)	(531)	116	(803)	(29)	3.7%	(66)
FEES & CHARGES	(2,281)	(1,900)	(1,605)	295	(1,809)	472	-20.7%	155
RECHARGES	(360)	(300)	(250)	50	(330)	30	-8.3%	0
OTHER INCOME	(3,242)	(2,700)	(2,554)	146	(2,789)	453	-14.0%	444
<b>TOTAL INCOME</b>	<b>(7,636)</b>	<b>(6,363)</b>	<b>(5,631)</b>	<b>732</b>	<b>(6,653)</b>	<b>983</b>	<b>-12.9%</b>	<b>533</b>
<b>NET EXPENDITURE</b>	<b>33,178</b>	<b>22,918</b>	<b>19,646</b>	<b>(3,272)</b>	<b>32,841</b>	<b>(338)</b>	<b>-1.0%</b>	<b>(156)</b>

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

**BUDGET TO DATE MONITORING VARIANCE NOTES**

<b>Staff Costs</b>	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.	(1,134)	(982)	(428)
<b>Property Costs</b>	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.	(31)	102	(26)
<b>Administration costs</b>	The year to date underspend reflects a range of savings following a review of this area of the budget.	8	(79)	(70)
<b>Transport costs</b>	A small underspend is projected in relation to travel and subsistence budgets.	(73)	(54)	(20)
<b>Supplies &amp; Services</b>	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	(2,645)	(121)	(29)
<b>Commissioning Services</b>	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 £290K.	129	245	72
<b>Transfer payments</b>	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.	(258)	(432)	(188)
<b>Income - Government Grants</b>	The favourable year to date position reflects grants already received which will be utilised during the remainder of the financial year.	125	57	0
<b>Income - Other Grants</b>	The estimated variance reflects a reduction in grants in relation to creches. This is offset by reduced staffing costs.	116	(29)	(66)
<b>Income - Fees &amp; Charges</b>	The reduction in expected income relates to creches. This is offset by reduced staffing costs.	295	472	155
<b>Income - Recharges</b>	The annual forecast includes a small under recovery of costs associated with the common good fund.	50	30	0
<b>Income - Other Income</b>	The favourable year to date position reflects unbudgeted grants received which will be utilised during the remainder of the financial year.	146	453	444
		(3,272)	(338)	(156)

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2012/2013

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

As At 31 January 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 10								
STAFF COSTS	100,443	83,669	81,027	(2,642)	100,732	289	0.3%	252
PROPERTY COSTS	23,137	20,124	20,263	139	22,912	(225)	-1.0%	2
ADMINISTRATION COSTS	306	255	170	(85)	292	(14)	-4.6%	(6)
TRANSPORT COSTS	217	181	184	3	237	20	9.2%	44
SUPPLIES & SERVICES	6,452	5,322	3,720	(1,602)	6,417	(35)	-0.5%	(20)
COMMISSIONING SERVICES	2,715	2,262	2,425	163	2,516	(199)	-7.3%	(35)
TRANSFER PAYMENTS TOTAL	1,249	1,041	994	(47)	1,178	(71)	-5.7%	2
CAPITAL FINANCING COSTS	6,099		0	0	6,099	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>140,618</b>	<b>112,854</b>	<b>108,783</b>	<b>(4,071)</b>	<b>140,383</b>	<b>(235)</b>	<b>-0.2%</b>	<b>239</b>
LESS: INCOME								
GOVERNMENT GRANTS	(347)	(289)	(295)	(6)	(347)	0	0.0%	0
OTHER GRANTS	(230)	(109)	(100)	9	(260)	(30)	13.0%	0
FEES & CHARGES	(927)	(772)	(843)	(71)	(973)	(46)	5.0%	8
RECHARGES	0	0	0	0	0	0	0.0%	0
OTHER INCOME	(3,906)	(3,042)	(2,946)	96	(4,136)	(230)	5.9%	34
<b>TOTAL INCOME</b>	<b>(5,410)</b>	<b>(4,212)</b>	<b>(4,184)</b>	<b>28</b>	<b>(5,716)</b>	<b>(306)</b>	<b>5.7%</b>	<b>42</b>
<b>NET EXPENDITURE</b>	<b>135,208</b>	<b>108,642</b>	<b>104,599</b>	<b>(4,043)</b>	<b>134,667</b>	<b>(541)</b>	<b>-0.4%</b>	<b>281</b>

BUDGET TO DATE MONITORING VARIANCE NOTES

**Staff Costs**

The year to date position reflects a cumulative staffing underspend in respect of the schools DEM budgets of £3.3M (see note), 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.

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 £550K.

**Property Costs**

The forecast final position reflects expected savings in Vandalism costs at the 3Rs schools (£48k), plus expected rebates totalling £200K in respect of unused letting hours and lower than expected malicious damage costs at 3R's schools. Included within the year to date position is a £70K overspend in respect of Devolved Tenant repairs budgets which will be offset against underspend devolved budgets at year end.

**Administration costs**

**Transport costs**

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

**Supplies & Services**

The year to date underspend is in relation to Schools devolved teaching materials budgets is £500K, this is expected to be fully utilised by year end. In addition, there are year to date underspends of £220K in relation to Surestart, £250K for the ICT refresh programme £250K in respect of Determined To Succeed, £100K in relation to equipment repairs & maintenance contracts. In all of these cases, the variance is caused by timing issues, and charges are expected prior to year end.

**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.

**Transfer payments**

An underspend is projected in Pupil Clothing budgets. This is in line with previous years expenditure figures.

**Income - Government Grants**

**Other Grants**

**Income - Fees & Charges**

The full year income forecast mainly represents greater than budgeted letting income offset by a small under recovery in respect of Music Fees.

**Income - Other Income**

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.

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

(2,642) 289 252

139 (225) 2

(85) (14) (6)

3 20 44

(1,602) (35) (20)

163 (199) (35)

(47) (71) 2

(6) 0 0

9 (30) 0

(71) (46) 8

96 (230) 34

(4,043)	(541)	281
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ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2012/ 2013

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

As At 31 January 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 10	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	2,525	2,104	1,858	(246)	2,278	(247)	-9.8%	(25)
PROPERTY COSTS	147	124	121	(3)	174	27	0.0%	26
ADMINISTRATION COSTS	444	370	279	(91)	404	(40)	-9.0%	(28)
TRANSPORT COSTS	49	41	44	3	51	2	4.1%	(2)
SUPPLIES & SERVICES	664	553	454	(99)	778	114	17.2%	125
COMMISSIONING SERVICES	0	0	0	0	0	(0)	0.0%	(0)
TRANSFER PAYMENTS	325	271	242	(29)	325	0	0.0%	0
CAPITAL FINANCING COSTS	1,147	0	0	0	1,147	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>5,301</b>	<b>3,463</b>	<b>2,998</b>	<b>(465)</b>	<b>5,157</b>	<b>(144)</b>	<b>-2.7%</b>	<b>96</b>
LESS: INCOME								
GOVERNMENT GRANTS	(366)	(305)	(241)	64	(366)	0	0.0%	0
OTHER GRANTS	0	0	(30)	(30)	(30)	(30)	0.0%	(30)
FEES & CHARGES	(11)	(10)	(18)	(8)	(18)	(7)	63.6%	(13)
RECHARGES	0	0	(52)	(52)	(67)	(67)	0.0%	(15)
OTHER INCOME	(25)	(21)	(35)	(14)	(33)	(8)	32.0%	(8)
<b>TOTAL INCOME</b>	<b>(402)</b>	<b>(336)</b>	<b>(376)</b>	<b>(40)</b>	<b>(514)</b>	<b>(112)</b>	<b>27.9%</b>	<b>(66)</b>
<b>NET EXPENDITURE</b>	<b>4,899</b>	<b>3,127</b>	<b>2,622</b>	<b>(505)</b>	<b>4,643</b>	<b>(256)</b>	<b>-5.2%</b>	<b>30</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 underspend expenditure reflects the management of vacancies to meet annual vacancy factor savings of £120K.	(246)	(247)	(25)
<b>Property Costs</b> 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. (£15k).	(3)	27	26
<b>Administration costs</b> The year to date position reflects expected savings in conference costs, plus a number of charges expected for Protecting Vulnerable Groups (PVG Checks) 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)	(91)	(40)	(28)
<b>Transport costs</b>	3	2	(2)
<b>Supplies &amp; Services</b> 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) The forecast position reflects expected overspends in relation to disability adjustments, the MIS System plus ASN related equipment costs.	(99)	114	125
<b>Transfer Payments</b> This represents Education Maintenance Payments made to eligible individuals. These monies are fully recoverable via a grant.	(29)	0	0
<b>Government Grants</b> 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.	64	0	0
<b>Other Grants</b> 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 payments.	(30)	(30)	(30)
<b>Income - Fees &amp; Charges</b>	(8)	(7)	(13)
<b>Recharges</b> 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)	(67)	(15)
<b>Other Income</b>	(14)	(8)	(8)
	(505)	(256)	30

## **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.

