

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/2014**

Appendix B

DIRECTORATE : Education, Culture & Sport

As At 30th June 2013	Year to Date				Forecast to Year End		
ACCOUNTING PERIOD 3	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	26,980	7,096	5,441	(1,655)	26,665	(316)	-1.2%
Head of Service - Schools and Educational Service	131,067	36,734	34,988	(1,746)	131,168	101	0.1%
Head of Service - Policy & Performance	3,855	969	655	(314)	3,577	(278)	-7.2%
TOTAL BUDGET	161,902	44,799	41,084	(3,715)	161,410	(493)	-0.3%

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

As At 30 June 2013	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END	
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE
ACCOUNTING PERIOD 3	£'000	£'000	£'000	£'000	£'000	£'000 %
STAFF COSTS	13,162	3,290	2,899	(391)	12,418	(744) -5.7%
PROPERTY COSTS	1,888	831	930	99	2,031	143 7.6%
ADMINISTRATION COSTS	473	118	89	(29)	401	(72) -15.2%
TRANSPORT COSTS	174	44	35	(9)	144	(30) -17.2%
SUPPLIES & SERVICES	5,377	1,344	503	(841)	5,258	(119) -2.2%
COMMISSIONING SERVICES	3,653	913	780	(133)	3,834	181 5.0%
TRANSFER PAYMENTS TOTAL	8,965	2,241	1,780	(461)	8,965	0 0.0%
GROSS EXPENDITURE	33,691	8,781	7,016	(1,765)	33,051	(641) -1.9%
LESS: INCOME						
GOVERNMENT GRANTS	(424)	(106)	(358)	(252)	(424)	0 0.0%
OTHER GRANTS	(617)	(152)	(272)	(120)	(617)	0 0.0%
FEES & CHARGES	(3,027)	(757)	(457)	300	(2,704)	323 -10.7%
INTEREST	0	1	0	(1)	0	0 0.0%
RECHARGES	(318)	(90)	0	90	(318)	0 0.0%
OTHER INCOME	(2,325)	(581)	(488)	93	(2,323)	2 -0.1%
TOTAL INCOME	(6,711)	(1,685)	(1,575)	110	(6,386)	325 -4.8%
NET EXPENDITURE	26,980	7,096	5,441	(1,655)	26,665	(316) -1.2%

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

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs (391) (744)

The year to date underspend lies within a number of areas - principally within Communities (£101k) and Libraries (£110k), although the Library & Information Service are about to appoint temporary Summer staff. Museums & Galleries (£76k) currently hold a number of vacancies, but are about to recruit, the City of Culture Team have not been at full capacity (£27k). £70k has been allocated for Tullos Pools staffing, however, the pool will not be opening until August. Projection to Year End variance - overall, an underspend of around £400k is estimated, as per the year to date underspends above - £100k Tullos Pool, £100k City of Culture and £200k Communities/Libraries.

Property Costs 99 143

The year to date overspend is mainly due to gas & electricity charges. A year end overspend of £150k for energy is expected.

Administration costs (29) (72)

A range of minor underspends make up the year to date underspend. A year end underspend of £72k in this area is estimated as there will be less training costs due to the number of vacancies.

Transport costs (9) (30)

The year to date underspend is mostly within Communities. A year end underspend of £30k is estimated due to the number of vacancies and reduced training costs.

Supplies & Services (841) (119)

The year to date underspend mainly represents Community Centre Funds. Management Committee Funds for those Centres which have signed lease agreements are still currently being held by the authority on their behalf. A year end underspend of £50k is estimated in this area.

Commissioning Services (133) 181

Overall, an overspend of £181K is estimated and is due to £108K overspend in Out of Authority Placements and an underspend of (£27K) for the NEWS project. Provision has also been included for potential costs associated with Sport Aberdeens operation of the Tullos Pool from October 2013 of £100K.

Transfer payments (461) 0

The year to date underspend relates to the first quarter payment to Aberdeen Sports Village (£212) and Garthdee Alpine Sports (£77) not yet being paid. Also due to Sports Grants and Cultural Grants still to be awarded (£82), Communities Transition

Income - Government Grants (252) 0

The favourable year to date position reflects grants carried forward or already received which will be utilised during the year.

Income - Other Grants (120) 0

The favourable year to date position reflects grants carried forward or already received which will be utilised during the year.

Income - Fees & Charges 300 323

The year to date underachievement of income lies mainly within Childcare Services (£102k), however, this is offset by reduced staffing costs. Other areas not achieving expected income are Outdoor Education (£22) Museums & Galleries (£86k, of which £31 relates to Provost Skene House and £56 relates to retail outlets), Libraries (£15k) and Beach Ballroom/Civic (£70k).

The projection to year end variance relates to the underachievement of Museums & Galleries (£160, of which £140 relates to retail outlets & Grant claims £10)

Income - Recharges 90 0

The year to date variance relates to Common Good funding for Festivals, Trusts and Sports Grants which is claimed at Year End.

Income - Other Income 93 2

The year to date underachievement of income relates to the Community Centre DEM (£505) which is reduced considerably due to £412 grants carried forward or already received, which will be utilised during the year.

(1,654) (316)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/2014

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

As At 30 June 2013	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE	
	£'000	£'000	£'000	£'000	£'000	£'000	%
ACCOUNTING PERIOD 3							
STAFF COSTS	101,602	25,399	23,774	(1,625)	101,073	(529)	-0.5%
PROPERTY COSTS	23,713	9,822	9,898	76	24,552	839	3.5%
ADMINISTRATION COSTS	289	72	46	(26)	286	(3)	-1.0%
TRANSPORT COSTS	207	52	67	15	209	2	1.0%
SUPPLIES & SERVICES	6,018	1,506	1,153	(353)	6,024	6	0.1%
COMMISSIONING SERVICES	2,611	653	634	(19)	2,474	(137)	-5.2%
TRANSFER PAYMENTS TOTAL	1,211	303	86	(217)	1,161	(50)	-4.1%
CAPITAL FINANCING COSTS	0	0	0	0	0	0	0.0%
GROSS EXPENDITURE	135,651	37,807	35,658	(2,149)	135,779	128	0.1%
LESS: INCOME							
GOVERNMENT GRANTS	(347)	(86)	(128)	(42)	(352)	(5)	1.4%
OTHER GRANTS	(230)	(58)	(264)	(206)	(280)	(50)	21.7%
FEES & CHARGES	(1,208)	(292)	(101)	191	(1,098)	110	-9.1%
OTHER INCOME	(2,799)	(637)	(177)	460	(2,881)	(82)	0.0%
TOTAL INCOME	(4,584)	(1,073)	(670)	403	(4,611)	(27)	0.6%
NET EXPENDITURE	131,067	36,734	34,988	(1,746)	131,168	101	0.1%

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

Staff Costs

The year to date position reflects a cumulative staffing underspend in respect of the schools DEM budgets and is expected to have an underspend up to £300K at financial year end, which will be in excess of the 2.5% carry forward limit and therefore come to the service and not the school.

Supply staff costs are one month in arrears.

It is predicted that probationers budget will be £150K underspent at academic year end.

Escorts year end position is estimated to be £14K overspend.

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.

(1,625) (529)

Property Costs

Energy's year end position is estimated to be £900K overspend.

Based on 12/13 yearly spend and 13/14 budget allocation it is estimated the 3rs Unitary 13/14 full year spend will be £610K underspend.

76 839

Administration costs

(26) (3)

Transport costs

The year to date position is £15,000 overspend this is in relation to Hire Of Vehicles Ext. relation to travel and subsistence budgets.

15 2

Supplies & Services

The year to date underspend is in relation to Schools devolved teaching materials budgets is £710K, this is expected to be fully utilised by year end.

Sure Start funding allocation is two months in arrears this is expected to be fully spent at year end.

Based on 12/13 costs it is estimate Exam fees will be underspend by £52K at year end.

(353) 6

Commissioning Services

Sport Aberdeen Pool Hire (Note to Brian)

(19) (137)

Grampian Health Board re-charges is expected to be £5k underspend at year end.

Transfer payments

An underspend is projected in Pupil Clothing budgets. This is in line with previous years expenditure figures. Workforce Development costs are charged October 2013 & March 2014.

(217) (50)

Income - Government Grants

Scottish Executive Grant (Gaelic) is estimated to be £5K underspend at year end.

(42) 0

Other Grants

Additional income is forecast in respect of recharges to Aberdeenshire for agreed additional staffing associated with children from Aberdeenshire catchment areas as Special schools.

(206) (50)

Income - Fees & Charges

Based on full year actuals Lets income forecast is estimated to be £50K higher.

Music Fees income is estimated to be under forecast however it is predicted there will be saving against Music Instructors that should offset this.

191 110

Income - Other Income

Recoveries Education is estimated to be £50K higher then forecast.

Recoveries Premises Income is estimated to be £190K higher then forecast.

403 (27)

(1,803) 161

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/ 2014**

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

As At 30 June 2013	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE	
	£'000	£'000	£'000	£'000	£'000	£'000	%
ACCOUNTING PERIOD 3							
STAFF COSTS	2,553	638	513	(125)	2,239	(314)	-12.3%
PROPERTY COSTS	149	43	28	(15)	149	0	0.0%
ADMINISTRATION COSTS	482	120	68	(52)	514	32	6.6%
TRANSPORT COSTS	31	8	9	1	31	0	0.0%
SUPPLIES & SERVICES	729	182	107	(75)	747	18	2.5%
TRANSFER PAYMENTS	325	81	88	7	325	0	0.0%
GROSS EXPENDITURE	4,269	1,072	813	(259)	4,005	(264)	-6.2%
LESS: INCOME							
GOVERNMENT GRANTS	(366)	(92)	(113)	(21)	(359)	7	0.0%
OTHER GRANTS	0	0	(22)	(22)	(22)	(22)	0.0%
FEES & CHARGES	(22)	(5)	(3)	2	(22)	0	0.0%
OTHER INCOME	(25)	(6)	(20)	(14)	(25)	0	0.0%
TOTAL INCOME	(413)	(103)	(158)	(55)	(428)	(15)	3.6%
NET EXPENDITURE	3,856	969	655	(314)	3,577	(279)	-7.2%

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

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

The year to date underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings of £740K. There has also been no spend to date against the £100k budget allocated for School Estate (growth item).

Projection to Year End Variance - a realignment of budgets is required for the Curriculum/Staff Development i.e. budget is to be transferred from Admin Costs to Staff Costs and Transport Costs. An overall underspend across all staffing of £330k is estimated.

(125)	(314)
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Property Costs

The year to date underspend relates to School Security, which is a needs led budget.

(15)	0
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Administration costs

The year to date underspend relates mainly to Courses/Conferences. Most of the spend for this occurs towards year end and the budgets are to be re-phased to reflect this.

Projection to Year End Variance - a realignment of budgets is required for the Curriculum/Staff Development i.e. budget is to be transferred from Admin Costs to Staff Costs and Transport Costs. An overall overspend of £32k in Admin Costs is estimated, due to the delay in commencing retrospective Protecting Vulnerable Groups (PVG) Checks.

(52)	32
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Transport costs

Projection to Year End Variance - a realignment of budgets is required for the Curriculum/Staff Development i.e. budget is to be transferred from Admin Costs to Staff Costs and Transport Costs. No overspend or underspend is predicted.

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Supplies & Services

The year to date position reflects underspends in Learning Technologies (£21k, however, budget requires to be reallocated in accordance with Budget Plan), and in the budget held for property related works (£6k underspend, plus £14k accrued for CCTV). This has been partially offset by a year to date overspend in the Disability Adjustment budget in relation to the hire of portacabins at Milltimber School (£4k), Hazlewood School (£4k) and the first instalment (£24k) for the relocation of Harlaw Academy MICAS Base. There has also been no spend to date against the £100k budget allocated for Tillydrone

(75)	18
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Transfer Payments

This represents Education Maintenance Payments made to eligible individuals. These monies are fully recoverable via a grant.

7	0
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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.

(21)	7
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Other Grants

This represents a small Staff Development Grant received from NHS Grampian for Substance Misuse Training. This grant was carried forward from 2012/13.

(22)	0
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Income - Fees & Charges

Income received relates to the rental of storage facilities and charges for the use of playing fields.

2	0
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Other Income

This represents the income received from Aberdeenshire Council in relation to SALT (Speech & Language Therapy) joint working.

(14)	0
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(314)	(257)
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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.

