

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

DIRECTORATE : Education, Culture & Sport

As At 30 November 2013	Year to Date				Forecast to Year End		
ACCOUNTING PERIOD 8	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	27,212	18,280	16,440	(1,840)	26,733	(479)	(1.8)
Head of Service - Schools and Educational Services	130,272	88,253	85,545	(2,708)	130,439	167	0.1
Head of Service - Policy & Performance	3,775	2,492	2,316	(176)	3,709	(66)	(1.7)
TOTAL	161,259	109,025	104,301	(4,724)	160,881	(378)	(0.2)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/2014

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

As At 30 November 2013	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE	
ACCOUNTING PERIOD 8	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	12,912	8,608	8,016	(592)	12,507	(405)	-3.1%
PROPERTY COSTS	1,819	1,352	1,465	113	1,988	169	9.3%
ADMINISTRATION COSTS	465	310	236	(74)	520	55	11.8%
TRANSPORT COSTS	174	117	75	(42)	167	(7)	-4.0%
SUPPLIES & SERVICES	5,778	3,852	2,754	(1,098)	5,663	(115)	-2.0%
COMMISSIONING SERVICES	3,886	2,590	2,162	(428)	3,424	(462)	-11.9%
TRANSFER PAYMENTS TOTAL	9,231	6,154	6,121	(33)	9,253	22	0.2%
GROSS EXPENDITURE	34,264	22,983	20,829	(2,154)	33,522	(743)	-2.2%
LESS: INCOME							
GOVERNMENT GRANTS	(693)	(462)	(467)	(5)	(693)	0	0.0%
OTHER GRANTS	(677)	(455)	(491)	(36)	(683)	(6)	0.9%
FEES & CHARGES	(2,837)	(1,891)	(1,489)	402	(2,544)	293	-10.3%
INTEREST	0	0	0	0	0	0	0.0%
RECHARGES	(333)	(222)	(222)	0	(333)	0	0.0%
OTHER INCOME	(2,512)	(1,673)	(1,720)	(47)	(2,536)	(24)	1.0%
TOTAL INCOME	(7,052)	(4,703)	(4,389)	314	(6,789)	263	-3.7%
NET EXPENDITURE	27,212	18,280	16,440	(1,840)	26,733	(480)	-1.8%

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

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

(592) (405)

The year to date underspend lies within a number of areas -Principally within Communities (£160K) and Libraries (£190K). Museums & Galleries (£170K) The City of Culture Team have not been at full capacity (£120K). It should be noted that there is a full year staff vacancy target of £550K which requires to be achieved.

It should be noted that although there is a high year to date staffing savings, the level of vacancies attributing to this is substantially reducing as posts are being filled. Museums & galleries have filled 7.5fte posts with a further 5 posts currently in the process of being filled.

Property Costs

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

113 169

Administration costs

Provision of £100K has been made to cover potential additional costs arising from ongoing legal cases. This has been offset by savings from other budgets within this grouping.

(74) 55

Transport costs

The year to date underspend is mostly within Communities. A small underspend is expected on this budget at year end.

(42) (7)

Supplies & Services

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. At the time of writing this report, a total of £475K has been transferred to the five Management Associations who have moved to leased centre status. These are Bridge Of Don, Hanover/City Centre, Hazlehead, Kincorth, Mastrick, Midstocket and Sunnybank.. A year end underspend of £115K is estimated in this area

(1,098) (115)

Commissioning Services

Swimming Pool management fees of £460K covering both last year and the current year are not now payable following a review of this area of operation. Provision had previously been made within the Services year end accounts for the 2012-13 fees and as this is no longer required it has been released back into the funds available to ECS.

(428) (462)

Transfer payments

Additional current year charges of £100K in respect of the councils 50% share of irrecoverable vat, in line with the partnership agreement with Aberdeen University are now expected. This has been offset by other savings within this heading.

(33) 22

Income - Government Grants

No significant variances from budget are forecast for this item.

(5) 0

Income - Other Grants

No significant variances from budget are forecast for this item.

(36) (6)

Income - Fees & Charges

The year to date income levels reflect lower than budgeted Creche income (£100K), plus lower than budgeted Library Audio subscription income (£50K) income in respect of the Art Gallery shop (£25K) and Maritime Museum Shop, (£30K) plus swimming instruction fees of £30K which are no longer applicable. The closure of Provost Skene House also means the income budget of £80K is also unachievable, although this has in the main been offset by reduced costs elsewhere within the Provost Skene House budgets.

402 293

Income - Recharges

No significant variances from budget are forecast for this item.

0 0

Income - Other Income

No significant variances from budget are forecast for this item.

(47) (24)

(1,841) (480)

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

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

As At 30 November 2013	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE	
ACCOUNTING PERIOD 8	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	101,802	67,699	64,728	(2,971)	101,430	(372)	-0.4%
PROPERTY COSTS	23,270	17,053	17,671	618	24,118	848	3.6%
ADMINISTRATION COSTS	289	193	134	(59)	307	18	6.2%
TRANSPORT COSTS	208	139	141	2	209	1	0.5%
SUPPLIES & SERVICES	5,853	3,903	3,412	(491)	5,618	(235)	-4.0%
COMMISSIONING SERVICES	2,366	1,577	1,575	(2)	2,489	123	5.2%
TRANSFER PAYMENTS TOTAL	1,211	807	783	(24)	1,120	(91)	-7.5%
GROSS EXPENDITURE	134,999	91,371	88,444	(2,927)	135,291	292	0.2%
LESS: INCOME							
GOVERNMENT GRANTS	(365)	(243)	(243)	0	(370)	(5)	1.4%
OTHER GRANTS	(306)	(204)	(205)	(1)	(406)	(100)	32.7%
FEES & CHARGES	(1,119)	(746)	(664)	82	(1,131)	(12)	1.1%
OTHER INCOME	(2,937)	(1,925)	(1,787)	138	(2,945)	(8)	0.3%
TOTAL INCOME	(4,727)	(3,118)	(2,899)	219	(4,852)	(125)	2.6%
NET EXPENDITURE	130,272	88,253	85,545	(2,708)	130,439	167	0.1%

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

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 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.

It is predicted that probationers budget will be £180K underspent at academic year end.

The School Escorts budget is estimated to be £80K overspent. This is mainly due to additional pension costs associated with auto-enrolment of pensions. The Teachers Long term absence budget is forecast to be £90K overspent.

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.

(2,971) (372)

Property Costs

Energy costs are forecast to be £950K greater than budget., with expenditure levels in line with 2012-13 costs. Metered water charges seem likely to be overspend by £50K following a detailed review of historic and current year to date charges.

618 848

Administration costs

No significant variances from budget are forecast for this item.

(59) 18

Transport costs

No significant variances from budget are forecast for this item.

2 1

Supplies & Services

The year to date underspend is in relation to Schools devolved teaching materials budgets, this is expected to be fully utilised by year end. Exam Fees are expected to be £350K less than budget. This has been offset by expected school milk charges being £30K higher than budget plus additional Disability Access works costs of £40K.

(491) (235)

Commissioning Services

Payments to NHS Grampian for Speech and Language Therapy are estimated to be £40K greater than budget. This may change if NHS staffing levels for this group of staff fall. Payments to private providers of Pre School nurseries are estimated to be £80K greater than budget. This is linked to a small increase in pre-school children at private nurseries.

(2) 123

Transfer payments

An underspend of £80K is projected in Pupil Clothing budgets. Whilst historically the budget has been underspent by £40K, the movement of the entitlement in line with government recommendations and other authorities

(24) (91)

Income - Government Grants

The Scottish Executive Gaelic Education Grant is £5K less than previously expected.

0 (5)

Other Grants

Recharges to Aberdeenshire for Aberdeenshire children with ASN needs at City schools are estimated to be £100K higher than budget.

(1) (100)

Income - Fees & Charges

Based on previous year actuals plus year to date income, Letting Income is forecast to be £50K higher than

82 (12)

Income - Other Income

Shared Premises Cost Recoveries are expected to be £40K higher than budget. This is partially a result of increased annual energy and other variable property costs.

138 (8)

(2,708)	167
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**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/ 2014**

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

As At 30 November 2013	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANCE	FORECAST ACTUAL	VARIANCE	
ACCOUNTING PERIOD 8	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	2,552	1,729	1,507	(222)	2,282	(270)	-10.6%
PROPERTY COSTS	147	98	145	47	269	122	83.0%
ADMINISTRATION COSTS	467	263	260	(3)	497	30	6.4%
TRANSPORT COSTS	57	43	36	(7)	46	(11)	-19.3%
SUPPLIES & SERVICES	659	430	522	92	743	84	12.7%
TRANSFER PAYMENTS	325	217	216	(1)	325	0	0.0%
GROSS EXPENDITURE	4,207	2,780	2,686	(94)	4,162	(45)	-1.1%
LESS: INCOME							
GOVERNMENT GRANTS	(366)	(244)	(304)	(60)	(359)	7	-1.9%
OTHER GRANTS	(19)	(13)	(32)	(19)	(40)	(21)	110.5%
FEES & CHARGES	(22)	(14)	(18)	(4)	(22)	0	0.0%
OTHER INCOME	(25)	(17)	(16)	1	(32)	(7)	28.0%
TOTAL INCOME	(432)	(288)	(370)	(82)	(453)	(21)	4.9%
NET EXPENDITURE	3,775	2,492	2,316	(176)	3,709	(66)	-1.7%

BUDGET TO DATE MONITORING VARIANCE NOTES

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

Staff Costs

The year to date underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings of £740K. Staff structures are being reviewed and this forecast will be amended in line with the outcome of this review if these affect staffing levels during the remainder of the financial year.

An overall underspend of £270K is estimated in relation to staffing costs at year end.

(222)	(270)
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Property Costs

The annual School Security budget, which is a demand-led budget has now been fully committed and is liable to be overspent by approx £130K. This will be offset by savings in relation to 3Rs Unitary charges. Some credits have been received for gas and electricity for closed schools, and these are reflected in the final forecast figure.

47	122
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Administration costs

Additional PVG check costs of £60K are now expected as part of the councils implementation programme. This has been partially offset by underspends in other administration costs.

(3)	30
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Transport costs

No significant variances from budget are forecast for this item.

(7)	(11)
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Supplies & Services

The main variance relates to additional Software Licence fees of £70K associated with the MIS project.

92	84
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Transfer Payments

No significant variances from budget are forecast for this item.

(1)	0
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Government Grants

No significant variances from budget are forecast for this item.

(60)	7
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Other Grants

This represents a small Staff Development Grant received from NHS Grampian for Substance Misuse

(19)	(21)
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Income - Fees & Charges

No significant variances from budget are forecast for this item.

(4)	0
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Other Income

No significant variances from budget are forecast for this item.

1	(7)
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(176)	(66)
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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.