

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

DIRECTORATE : Education, Culture & Sport

As At 31 January 2014	Year to Date			Forecast to Year End			
	Full Year Revised Budget £'000	Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Forecast Actual £'000	Variance Amount £'000	Variance Percent %
ACCOUNTING PERIOD 10							
Head of Service - Communities, Culture & Sport	27,353	22,821	19,943	(2,878)	26,155	(1,198)	(4.4)
Head of Service - Education Services	130,340	109,633	105,593	(4,040)	130,786	446	0.3
Head of Service - Resources	3,929	3,243	3,101	(142)	3,958	29	0.7
TOTAL	161,622	135,697	128,637	(7,060)	160,899	(723)	(0.4)

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

**DIRECTORATE :Education Culture & Sport
HEAD OF SERVICE : S Sansbury (Acting)**

As At 31 January 2014	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITURE	VARIANC E	FORECAST ACTUAL	VARIANCE	
ACCOUNTING PERIOD 10	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	13,085	10,904	10,057	(847)	12,173	(912)	-7.0%
PROPERTY COSTS	1,864	1,588	1,550	(38)	2,130	266	14.3%
ADMINISTRATION COSTS	479	399	392	(7)	545	66	13.8%
TRANSPORT COSTS	177	147	101	(46)	147	(30)	-16.9%
SUPPLIES & SERVICES	5,996	4,874	4,190	(684)	6,423	427	7.1%
COMMISSIONING SERVICES	3,886	3,238	2,636	(602)	3,484	(402)	-10.3%
TRANSFER PAYMENTS TOTAL	9,121	7,562	7,245	(317)	8,666	(455)	-5.0%
GROSS EXPENDITURE	34,607	28,712	26,171	(2,541)	33,568	(1,040)	-3.0%
LESS: INCOME							
GOVERNMENT GRANTS	(693)	(578)	(850)	(272)	(1,033)	(340)	49.1%
OTHER GRANTS	(573)	(479)	(606)	(127)	(670)	(97)	16.9%
FEES & CHARGES	(2,848)	(2,373)	(2,034)	339	(2,369)	479	-16.8%
INTEREST	0	(2)	0	2	0	0	0.0%
RECHARGES	(378)	(278)	(250)	28	(378)	0	0.0%
OTHER INCOME	(2,762)	(2,181)	(2,488)	(307)	(2,963)	(201)	7.3%
TOTAL INCOME	(7,254)	(5,891)	(6,228)	(337)	(7,413)	(159)	2.2%
NET EXPENDITURE	27,353	22,821	19,943	(2,878)	26,155	(1,199)	-4.4%

BUDGET TO DATE MONITORING VARIANCE NOTES

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

<u>Staff Costs</u>		
The year to date underspend lies within a number of areas -Principally within Communities (£230K) and Libraries (£400K). Museums & Galleries (£180K) The City of Culture Team have not been at full capacity (£200K). It should be noted that there is a full year staff vacancy target of £550K which has also been achieved.	(847)	(912)
<u>Property Costs</u>		
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. In addition, the service has committed £100K towards building works at Rosemount CLD, which is currently undergoing extensive refurbishments.	(38)	266
<u>Administration costs</u>		
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.	(7)	66
<u>Transport costs</u>		
The year to date underspend is mostly within Communities. A small underspend is expected on this budget at year end.	(46)	(30)
<u>Supplies & Services</u>		
The year to date underspend mainly represents Community Centre Funds. At the time of writing this report, a total of £590K has been transferred to the nine Management Associations who are undergoing transition. These are Bridge Of Don, Cults, Hazlehead, Kincorth, Mastrick, Midstocket, Mile End, Sunnybank and Tilly Flat Project . Additional expenditure of £250K is supported by additional grant income.	(684)	427
<u>Commissioning Services</u>		
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.	(602)	(402)
<u>Transfer payments</u>		
A review of budget provision and current commitments has identified that there is an in year saving available to the service. The bulk of this saving is in respect of payments to Aberdeen Sports Village where the budget was set at a higher rate than current agreements along with some savings arising from the delayed opening of the 50M pool.	(317)	(455)
<u>Income - Government Grants</u>		
The bulk of the additional income is also reflected in greater than budgeted Supplies & Services Expenditure.	(272)	(340)
<u>Income - Other Grants</u>		
The additional income reflects a number of small grants which will be utilised within the current financial	(127)	(97)
<u>Income - Fees & Charges</u>		
The year to date income levels reflect lower than budgeted Creche income (£200K), 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.	339	479
<u>Income - Recharges</u>		
No significant variances from budget are forecast for this item.	28	0
<u>Income - Other Income</u>		
The additional forecast income represents a number of small income streams which were not originally envisaged. There are additional expenditures linked with these incomes and these are reflected within the body of expenditure categories.	(307)	(201)
	(2,881)	(1,199)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2013/2014

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

As At 31 January 2014	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 10							
STAFF COSTS	101,757	84,797	81,386	(3,411)	101,778	21	0.0%
PROPERTY COSTS	23,086	20,042	20,585	543	24,179	1,093	4.7%
ADMINISTRATION COSTS	289	241	165	(76)	294	5	1.7%
TRANSPORT COSTS	208	174	245	71	323	115	55.3%
SUPPLIES & SERVICES	5,903	4,920	4,326	(594)	5,503	(400)	-6.8%
COMMISSIONING SERVICES	2,366	1,971	2,013	42	2,479	113	4.8%
TRANSFER PAYMENTS TOTAL	1,211	1,010	704	(306)	1,127	(84)	-6.9%
GROSS EXPENDITURE	134,820	113,155	109,424	(3,731)	135,683	863	0.6%
LESS: INCOME							
GOVERNMENT GRANTS	(365)	(304)	(305)	(1)	(362)	3	-0.8%
OTHER GRANTS	(306)	(255)	(417)	(162)	(697)	(391)	127.8%
FEES & CHARGES	(1,119)	(932)	(837)	95	(1,093)	26	-2.3%
OTHER INCOME	(2,690)	(2,031)	(2,272)	(241)	(2,745)	(55)	2.0%
TOTAL INCOME	(4,480)	(3,522)	(3,831)	(309)	(4,897)	(417)	9.3%
NET EXPENDITURE	130,340	109,633	105,593	(4,040)	130,786	446	0.3%

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 underspends up to £300K at financial year end, over and above the 2.5% carry forward limit and these funds will therefore accrue 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.

(3,411)	21
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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.

543	1,093
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Administration costs

No significant variances from budget are forecast for this item.

(76)	5
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Transport costs

No significant variances from budget are forecast for this item.

71	115
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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 based upon the value of outstanding orders. Exam Fees are expected to be £350K less than budget. This has been offset by expected school milk charges being £30K higher than budget.

(594)	(400)
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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.

42	113
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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 has also reduced annual expenditure.

(306)	(84)
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Income - Government Grants

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

(1)	3
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Other Grants

Recharges to Aberdeenshire for Aberdeenshire children with ASN needs at City schools are estimated to be £250K higher than budget.

(162)	(391)
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Income - Fees & Charges

Letting Income is forecast to be £50K higher than budget. This has been offset by Music Fee income which is estimated to be £70K under forecast following a review of charges in relation to SQA courses.

95	26
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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.

(241)	(55)
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(4,040)	446
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REVENUE MONITORING 2013/ 2014

DIRECTORATE :Education Culture & Sport
 HEAD OF SERVICE : D Anderson (Acting)

As At 31 January 2014	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 10							
STAFF COSTS	2,570	2,154	1,909	(245)	2,306	(264)	-10.3%
PROPERTY COSTS	271	226	198	(28)	271	0	0.0%
ADMINISTRATION COSTS	467	350	367	17	498	31	6.6%
TRANSPORT COSTS	57	49	45	(4)	48	(9)	-15.8%
SUPPLIES & SERVICES	659	544	691	147	940	281	42.6%
TRANSFER PAYMENTS	325	271	251	(20)	325	0	0.0%
GROSS EXPENDITURE	4,349	3,594	3,461	(133)	4,388	39	0.9%
LESS: INCOME							
GOVERNMENT GRANTS	(366)	(305)	(301)	4	(359)	7	-1.9%
OTHER GRANTS	(19)	(16)	(32)	(16)	(41)	(22)	115.8%
FEES & CHARGES	(10)	(9)	(10)	(1)	(10)	0	0.0%
OTHER INCOME	(25)	(21)	(17)	4	(20)	5	-20.0%
TOTAL INCOME	(420)	(351)	(360)	(9)	(430)	(10)	2.4%
NET EXPENDITURE	3,929	3,243	3,101	(142)	3,958	29	0.7%

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, plus delays in filling posts pending the finalisation of proposed admin. staffing restructures.

(245)	(264)
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An overall underspend of £260K is estimated in relation to staffing costs at year end.

Property Costs

No significant variances from budget are forecast for this item.

(28)	0
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Administration costs

Additional PVG check costs of £60K are now expected as part of the councils 2 year programme which is intended to ensure all PVG checks are updated. This has been partially offset by underspends in other administration costs.

17	31
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Transport costs

No significant variances from budget are forecast for this item.

(4)	(9)
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Supplies & Services

The main variances relate to additional Software Licence fees of £70K associated with the MIS project, additional costs of £130K for school linked property repairs and maintenance costs and £50K in respect of external support for the school estate works and cover for the vacant Head Of Service post.

147	281
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Transfer Payments

No significant variances from budget are forecast for this item.

(20)	0
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Government Grants

No significant variances from budget are forecast for this item.

4	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 and has been utilised within the current financial year.

(16)	(22)
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Income - Fees & Charges

No significant variances from budget are forecast for this item.

(1)	0
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Other Income

No significant variances from budget are forecast for this item.

4	5
(142)	29