

ABERDEEN CITY COUNCIL

COMMITTEE:	Education, Culture and Sport
DATE:	7 January 2010
REPORT BY:	Director and City Chamberlain
TITLE OF REPORT:	2009/10 REVENUE BUDGET MONITORING
REPORT NUMBER:	ECS/09/085

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year revenue budget performance to date for the services which relate to this Committee; and
 - ii) advise on any areas of risk and management action.

2. RECOMMENDATION(S)

- 2.1 It is recommended that the Committee:
- i) consider and note this report and the information on management action and risks that is contained herein; and
 - ii) instruct that officers continue to review budget performance and report on service strategies as required to ensure a balanced budget.

3. FINANCIAL IMPLICATIONS

- 3.1. The total Education, Culture & Sport budget, amounts to around £175 million net expenditure. This is made up of £193 million of gross expenditure, offset by £18 million of Income and recharges.
- 3.2. Based upon present forecasts it is anticipated that the financial performance of the service will result in an unfavourable movement on the Council finances overall. This position will be reflected in the overall financial monitoring for the Council when it is reported to Finance and Resources Committee at the end of this Committee cycle.
- 3.3. Further details of the financial implications are set out in section 6 and the appendices attached to this report.

4. SERVICE & COMMUNITY IMPACT

- 4.1. As a recognised top priority the Council must take the necessary measures to balance its budget. Therefore Committees and services are required to

work within a financial constraint. Every effort is being focused on delivering services more efficiently and effectively.

5. OTHER IMPLICATIONS

- 5.1. Every organisation has to manage the risks inherent in the operation of large and complex budgets. These risks are minimised by the regular review of financial information by services and corporately by Members. This report is part of that framework and has been produced to provide an overview of the current operating position.

6. REPORT

- 6.1 This report informs members of the current year revenue budget performance to date, for the service's budget and provides high level summary for the consideration of Members, to period 7 (end to October 2009). The exception to this is the more recent movement in respect of the Out Of Authority Placements budget, where it was felt important to reflect the most up to date position.
- 6.2 Work is also on-going on refining Planned Budget for the period looking at previous trends. It also outlines whether or not there are any cost pressures that are immediately identifiable from the expenditure incurred to date and actions being undertaken to manage these.
- 6.3 The service report and associated notes on progress towards achievement of the 2009-10 savings targets are attached at Appendices A and B.

2009-10 Approved Savings

There are 46 approved savings, for 2009-2010 totalling £7,928,000. These are listed at Appendix A. Against each of the savings is a narrative detailing the progress to date on each of these. The current forecast is that the service is on target to achieve £7,444,000 of these savings. The exception to this is in relation to Out Of Authority placements which is referred to elsewhere in this report.

Financial Position and Risks Assessment

In overall terms at this stage, analysing Appendix B, the position reflects a potential overspend of £1,528,000. This is an increased forecast overspend of £177,000 since last reported upon.

The 3 main areas of potential overspend are Out of Authority placements which are currently forecast to be £484,000 overspent at year end, Sports rates relief of £400,000 which will not now be achieved with the movement to the Sports trust now being on or around April 2010 and a fall in Sports Income of £900,000 which has only partially been offset by savings elsewhere within Sports of £300,000. These individual areas are referred to below.

- 6.4 At this time, the following areas of risk are highlighted together with management action being taken.

a) Out Of Authority Placements

This is an aligned budget with Social Work which funds those costs associated with educating and accommodating children in Specialist Schools and Homes not run by Aberdeen City Council.

The latest estimate as at 30 November is that the Education, Culture and Sport element of the aligned budget is likely to be over-committed in the region of £484,000. The approved saving for 2009-10 is £1,100,000 which means that to date, 56% of the target saving has been achieved.

A rigorous review of placements led by the Head of Service with Service managers is ongoing to review placements to implement packages of support to facilitate return to home or alternative care within Aberdeen. One additional place has been made available at the Willows childrens Unit from October November which will contribute to this saving Projected overspend at present is £1,126,000 across the two services and the development of the proposed Intensive community support service will have an impact on this budget in the year 2010/11. New screening, resource and authorisation arrangements will be implemented in January 2010 which is designed to impact on the numbers of children being accommodated and going to residential school A bulletin item referring to this approach is included as a separate paper to Education, Culture and Sport at this meeting.

b) Pupil Support Assistants

A budget saving of £1.5m was agreed against this budget for 2009-10 which is now in place. The full year effect of this saving in 2010/2011 will be £2.2million. Benchmarking against other authorities did indicate that this was an area in which we were spending proportionately more than similar authorities. The savings will be realised from the entitlement levels set from the new school year in August 2009 to March 2010. Meantime, members will be aware that the number of children being identified with additional support needs has been increasing each year.

c) Pupil Roll Changes

There is pressure on the budget in relation to increasing numbers and age profile of pupils identified with Additional Support Needs. This group of children often requires increased teaching and support requirements. In addition there has been a growth in the requirement for places in early years. However, these trends are being closely monitored and action taken to take account of the changes.

e) Sport Trust

Sport Aberdeen is currently carrying out due diligence with respect to those elements of Council services which will transfer to the Sports Trust. At this time Sport Aberdeen have indicated that they estimate the transfer taking place on 1st April 2010.

Anticipated 2009/10 revenue savings from rates relief will not be achieved with a transfer timescale of 1st April 2010. Officers are working with representatives of Sport Aberdeen to conclude the due diligence process as swiftly as possible. However, conclusion of the transfer is dependent on completion of all business and legal processes.

f) Sports Income

Sports Income is currently significantly below budget. The current estimate is a shortfall against budget of £900,000. There are estimated offsetting savings of £324,000, but this does leave a balance of £576,000 to be found elsewhere.

7. REPORT AUTHOR DETAILS

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8. BACKGROUND PAPERS

Financial ledger data extracted for the period;

Appendix A

Education Culture & Sport Budget Savings 0910

Report Type: PIs Report

















Author:



























Generated on: 03 December 2009

































Rows are sorted by Code



















Responsible OUs **Education, Culture and Sport**

Traffic Light: Amber 1 Green 45

Traffic Light Icon	Short Term Trend Arrow	Code	Short Name	Full Year Budget Saving £	Full Year Projected Value £	Latest Note	Managed By
		C01	Reductions to Strategic Leadership sports and cultural grants	159,000	159,000	28 October 2009 COMPLETE	Mark Armstrong
		C02	6% Reduction in Culture & Learning grants to Community Projects	43,000	43,000	28 October 2009 COMPLETE	Mark Armstrong
		C03	6% reduction in grants to leased community centres	33,000	33,000	28 October 2009 COMPLETE	Mark Armstrong
		C04	Reduction of opening hours of libraries	110,000	110,000	28 October 2009 COMPLETE	Mark Armstrong
		C05	Reduce Central Library opening hours	36,000	36,000	28 October 2009 COMPLETE	Mark Armstrong
		C06	Closure of Branch Libraries	50,000	50,000	28 October 2009 Report on Community Hubs to be submitted to Education, Culture & Sport Committee in October.2009/10 savings will be achieved. Still on target for full completion.	Mark Armstrong
		C08	Community Training Unit – Staff Reductions	27,000	27,000	28 October 2009 COMPLETE	Mark Armstrong
		C09	CRIS limited centralist model	12,000	12,000	28 October 2009 COMPLETE	Mark Armstrong

		C10	Staff Reduction of NCPO Posts	150,000	150,000	28 October 2009 COMPLETE	Mark Armstrong
		C11	Reduction in Staffing - Museums & Galleries	100,000	100,000	10 November 2009 Redesign of Service at final stage, with full report to ECS Committee on 24 November 2009. If agreed, implementation to commence immediately thereafter to the timeframes set by the Council's streamlined job matching process. In the meantime, only essential spend being authorised. Budget already reduced by value of savings and Service will achieve full savings. Still on target for completion.	Mark Armstrong
		C12	CLD Staff reductions	228,000	228,000	28 October 2009 COMPLETE	Mark Armstrong
		C13	Citywide Creche Income Increases	13,000	13,000	28 October 2009 Still on target for full completion.	Mark Armstrong
		C14	Deliver arts development service through neighbourhood based facilities	10,000	10,000	28 October 2009 COMPLETE	Mark Armstrong
		C15	City Moves Service reduction	17,000	17,000	10 November 2009 COMPLETE	Mark Armstrong
		C90	Aberdeen Performing Arts	50,000	50,000	28 October 2009 COMPLETE	Mark Armstrong
		C91	Powis Community Centre	40,000	40,000	28 October 2009 COMPLETE	Mark Armstrong
		L01	Staffing Adjustments due to Roll Reduction	288,000	288,000	2 December This saving will not now be achieved from roll reductions. As per ECS committee report 24 November 2009. Savings to be identified from other budgets.	David Leng
		L02	School Transport - efficiency saving	160,000	160,000	13 November 2009 Having recently completed a tendering exercise the projected outturn for this budget is £160,000 less than the expenditure last year. The spending is being monitored throughout the year as additional numbers of pupils require transport at various times and this may impact on the end of year outturn.	Jim Stephen
		L03	Pre School Nursery Restructuring	73,000	73,000	28 October 2009 COMPLETE	Rhona Jarvis
		L04	Catering, cleaning and Janitorial Services – Efficiency	700,000	700,000	28 October 2009 The new Cleaning contract has been awarded and will be implemented in all schools from August. In addition the new janitorial arrangements are also being implemented in the same timescale, with subsequent efficiencies. Managed by Environment and Infrastructure who advise the saving is on target.	Jim Stephen
		L05	Reduction in overall staff costs for new and combined schools	185,000	185,000	20 November 2009 Six month delay in Mile End because of necessity to refinance is the main reason for anticipated £91,000 slippage for 3R's. Fully offset through alternative savings from management of vacancies and uncommitted budget.	David Leng

		L06	Rationalisation of Culture & Learning Support Teams across the city	200,000	200,000	28 October 2009 Reviewing which central service costs and which back office costs can be removed and make the saving. Cost Centres to be adjusted for September report.	Jim Stephen
		L07	Schools Estate Strategy	0	0	28 October 2009 COMPLETE	Rhona Jarvis
		L09	Out of Authority Placements	1,100,000	616,000	02 December 2009 The latest position as at 30 November is an anticipated overspend of £1,126k split £642k to Social Work and £484k to Education. This is a slightly improved position. This means that ECS have made savings of £616,000 against the budget saving target of £1,100,000 (565)	Rhona Jarvis
		L10	2% efficiency saving across special schools	78,000	78,000	09 October 2009 COMPLETE - budget adjusted	Rhona Jarvis
		L11	2% ASN Efficiency	402,000	402,000	09 October 2009 COMPLETE - budget adjusted	Rhona Jarvis
		L12	Efficiencies from Non-statutory Education Services	313,000	313,000	10 November 2009 Arts Ed contribution towards this saving is complete	David Leng
		L13	Review Of Breakfast Provision	600,000	600,000	28 October 2009 COMPLETE	Rhona Jarvis
		L14	Review Of Additional PE Teachers	304,000	304,000	28 October 2009 COMPLETE	Rhona Jarvis
		L15	Reconfiguration of School Week	0	0	28 October 2009 COMPLETE	Rhona Jarvis
		L16	Review Pupil Support Assistant (PSA) provision	1,500,000	1,500,000	28 October 2009 COMPLETE - workforce reduced therefore salary costs have reduced proportionately to achieve saving	Rhona Jarvis
		L90	NPAF Further Efficiencies	600,000	600,000	28 October 2009 COMPLETE	Mark Armstrong
		N01	4 vacancies held pending outcome of VS/ER and restructuring	97,000	97,000	28 October 2009 Measures in place to achieve year on year savings of £60k due to disestablished posts. Vacancies will be managed to achieve the further saving required in 2009/10.	Jim Stephen
		N02	Efficiencies from streamlining of processes e.g. through Infosmart	10,000	10,000	28 October 2009 On target to be achieved by 31/03/10.	Jim Stephen
		SP01	Beach Leisure Centre	17,000	17,000	28 October 2009 Still on target for full completion.	Graham Wark
		SP02	Westburn Tennis Centre	8,000	8,000	28 October 2009 Still on target for full completion.	Graham Wark
		SP04	Kings Links	8,000	8,000	28 October 2009 Still on target for full completion.	Graham Wark

		SP05	Westburn Outdoor Centre	1,000	1,000	28 October 2009 Still on target for full completion.	Graham Wark
		SP06	St Machar Outdoor Centre	22,000	22,000	28 October 2009 COMPLETE	Graham Wark
		SP07	Hilton Outdoor Centre	1,000	1,000	28 October 2009 Still on target for full completion.	Graham Wark
		SP08	Northfield Pool	7,000	7,000	28 October 2009 COMPLETE	Graham Wark
		SP10	Bucksburn Swimming Pool	20,000	20,000	28 October 2009 COMPLETE	Graham Wark
		SP11	Kincorth Sports Centre	40,000	40,000	28 October 2009 COMPLETE	Graham Wark
		SP13	Aulton Pavilion	1,000	1,000	28 October 2009 Still on target for full completion.	Graham Wark
		SP14	Sports Posts	75,000	75,000	03 July 2009 Savings proposal is on target. To be reflected in budgets at point of transfer to Trust.	Graham Wark
		SP17	Peterculter Sports Centre	40,000	40,000	28 October 2009 complete	Graham Wark
				7,928,000	7,444,000		

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

DIRECTORATE : Education, Culture & Sport

AS AT		02 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
				PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
			£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 7										
Head of Service	Mark Armstrong	27,306	13,036	10,941	(2,093)	28,033	727	2.7%	265	
Head of Service	David Leng	132,344	73,823	67,983	(5,840)	132,429	85	0.1%	0	
Head of Service	Rhona Jarvis	10,890	5,824	5,866	40	11,374	484	4.4%	(36)	
Support Services Manager	Jim Stephen	3,679	2,145	2,979	859	3,911	232	6.3%	(52)	
TOTAL BUDGET		174,219	94,828	87,769	(7,034)	175,747	1,528	0.9%	177	

For notes on variances, please see detailed sheets.

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : Education Culture & Sport
HEAD OF SERVICE : Mark Armstrong

AS AT 02 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	17,442	10,068	9,734	(334)	17,312	(130)	-0.7%	70
PROPERTY COSTS	5,527	3,182	1,241	(1,941)	5,384	(143)	-2.6%	(143)
ADMINISTRATION COSTS	957	555	178	(376)	943	(14)	-1.5%	(14)
TRANSPORT COSTS	275	154	110	(44)	265	(10)	-3.6%	(10)
SUPPLIES & SERVICES	4,010	2,300	1,600	(700)	3,852	(158)	-3.9%	(158)
COMMISSIONING	695	421	484	63	695	0	0.0%	0
TRANSFER PAYMENTS	2,809	1,639	1,929	290	3,072	263	9.4%	400
CAPITAL FINANCING	4,799	0	0	0	4,799	0	0.0%	0
GROSS EXPENDITURE	36,514	18,319	15,276	(3,042)	36,322	(192)	-0.5%	145
LESS: INCOME								
GOVERNMENT GRANTS	(146)	(101)	(1,054)	(952)	(146)	0	0.0%	0
OTHER GRANTS	(103)	(60)	(157)	(97)	(103)	0	0.0%	0
FEES & CHARGES	(6,089)	(3,448)	(2,410)	1,038	(5,169)	920	-15.1%	120
RECHARGES	(365)	(213)	0	213	(365)	0	0.0%	0
OTHER INCOME	(2,506)	(1,461)	(714)	747	(2,506)	0	0.0%	0
TOTAL INCOME	(9,208)	(5,283)	(4,335)	949	(8,289)	920	-10.0%	120
NET EXPENDITURE	27,306	13,036	10,941	(2,093)	28,033	727	2.7%	265

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

Library and Information services are forecasting savings of approximately £90,000 due to the level of vacancies carried in 2009-10. there is also a forecast saving in relation to Community learning and Development staff costs.

PROJECTED VARIANCE £'000 CHANGE £'000

(130) 70

Property Costs

The lower than planned expenditure reflects items such as Property Rates charges and Contributions to the Central Repairs Fund where charges have still to be made. There is expected to be offsetting savings of £143,000 in relation to various Sports property costs.

(143) (143)

Administration

Library and Information services are forecasting savings of approximately £5,000 within this heading relating to stationery costs. There is also forecasted to be a reduction of £9,000 in respect of Sports Administration costs.

(14) (14)

Transport

Library and Information services are forecasting savings of approximately £5,000 within this heading. In addition, there is expected to be a saving of £5,000 in relation to Sports related transport.

(10) (10)

Supplies & Services

The lower than planned expenditure reflects programmes where expenditure will not be made until later in the year. The reduction in forecast costs of £158,000 reflects an analysis of Sport Supplies & services costs. The main area of underspend is likely to be in relation to equipment purchase and maintenance (£83,000), ice rink coaching Fees (£20,000) and the Golf course Development Programme (£25,000)

(158) (158)

Transfer Payments

This variance reflects lower than budgeted payments to Aberdeen Sport Village, offset by the loss of rates relief (£400,000) associated with the delayed move to the Sports Trust.

263 400

Government Grants

The greater than expected income relates to grants received during 2008-09 which relate to more than one financial year. As such they have been carried forward into 2009-10.

0 0

Fees & Charges

Sports Income, based upon historical patterns, is showing reduced Income. This is probably due to the effects of the recession plus year on year price increases. This has been offset in some degree by a saving in the payments to Aberdeen Sports Village
Library and Information services have identified a 10% shortfall in income across their various costs centres. This has been offset by savings in other areas.

900 100

20 20

727 265

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

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

AS AT	02 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE	%	
ACCOUNTING PERIOD 7	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	108,226	63,132	61,065	(2,067)	108,226	0	0.0%	0	
PROPERTY COSTS	16,250	9,475	4,301	(5,174)	16,471	221	1.4%	0	
ADMINISTRATION COSTS	325	177	192	15	325	0	0.0%	0	
TRANSPORT COSTS	2,758	1,605	1,147	(458)	2,758	0	0.0%	0	
SUPPLIES & SERVICES	5,064	2,929	1,968	(961)	5,064	0	0.0%	0	
COMMISSIONING	773	451	223	(228)	773	0	0.0%	0	
TRANSFER PAYMENTS	1,269	740	656	(84)	1,269	0	0.0%	0	
CAPITAL FINANCING	5,710	0	0	0	5,710	0	0.0%	0	
GROSS EXPENDITURE	140,375	78,509	69,552	(8,957)	140,596	221	0.2%	0	
LESS: INCOME									
GOVERNMENT GRANTS	(293)	(171)	(361)	(190)	(293)	0	0.0%	0	
OTHER GRANTS	(130)	(76)	0	76	(130)	0	0.0%	0	
FEES & CHARGES	(620)	(362)	(275)	87	(755)	(135)	21.8%	0	
RECHARGES	(2,311)	(1,348)	(341)	1,007	(2,311)	0	0.0%	0	
OTHER INCOME	(4,678)	(2,729)	(592)	2,137	(4,678)	0	0.0%	0	
TOTAL INCOME	(8,032)	(4,686)	(1,569)	3,117	(8,167)	(135)	1.7%	0	
NET EXPENDITURE	132,344	73,823	67,983	(5,840)	132,429	86	0.1%	0	

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES	PROJECTED VARIANCE £'000	CHANGE £'000
Staff Costs The lower than planned expenditure figure relates mainly to schools managing staffing savings in order to meet savings targets, plus some staffing budgets where holiday pay is due be paid at the end of December.	0	0
Property Costs The lower than planned expenditure reflects Property Rates charges and Contributions to the Central Repairs Fund which have still to be made. (£3.3M and £2.48 m. respectively The estimated overspend relates to an underprovision in relation to Refuse Collection costs.	221	0
Transport Costs The lower than planned expenditure mainly reflects invoices being received in arrears from suppliers, plus provision for the additional costs relating to the decant at Kaimhill School.	0	0
Supplies & Services The majority of the variance against spend to date is in relation to schools Devolved Per Capita budgets. This is one area in which schools will hold any carry forward amounts for later virement against savings targets.	0	0
Agencies Expenditure is slightly behind due to management charges for Swimming Pools which are awaiting processing.	0	0
Recharges This relates to an internal recharge in respect of Music Instructors which was not completed until after this report period was closed.	0	0
Other Income The lower than planned income reflects both re-imbursments awaited in respect of Education Maintenance Allowance payments, plus schools still planning how to make their DEM Target Savings which is included within this heading. The increased Income forecast mainly relates to increased Income levels in relation to the Music Service.	(135)	0

86 0

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

**DIRECTORATE :Education Culture & Sport
HEAD OF SERVICE : Rhona Jarvis**

AS AT	02 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		4,204	2,402	2,467	65	4,204	0	0.0%	0
PROPERTY COSTS		20	12	(41)	(53)	20	0	0.0%	0
ADMINISTRATION COSTS		324	181	83	(98)	324	0	0.0%	0
TRANSPORT COSTS		122	71	112	41	122	0	0.0%	0
SUPPLIES & SERVICES		1,720	964	533	(432)	1,720	0	0.0%	0
COMMISSIONING SERVICES		4,628	2,699	3,493	794	5,112	484	10.5%	(36)
TRANSFER PAYMENTS		47	28	9	(18)	47	0	0.0%	0
CAPITAL FINANCING COSTS		737	0	0	0	737	0	0.0%	0
GROSS EXPENDITURE		11,802	6,357	6,656	299	12,286	484	4.1%	(36)
LESS: INCOME									
GOVERNMENT GRANTS		(761)	(444)	(599)	(155)	(761)	0	0.0%	0
OTHER GRANTS		0	0	(40)	(40)	0	0	0.0%	0
FEES & CHARGES		(80)	(47)	(34)	12	(80)	0	0.0%	0
OTHER INCOME		(72)	(42)	(117)	(76)	(72)	0	0.0%	0
TOTAL INCOME		(913)	(533)	(790)	(259)	(913)	0	0.0%	0
NET EXPENDITURE		10,890	5,824	5,866	40	11,374	484	4.4%	(36)

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

Property Costs

The credit shown against this heading reflects year end adjustments for bills still to be received.

PROJECTED VARIANCE £'000 CHANGE £'000
0 0

Administration Costs

Administration costs are slightly behind expected expenditure as charges in respect of course expenses and any associated cover are still awaited.

0 0

Supplies & Services

Expenditure is mainly behind expected planned expenditure due to delays in the receipt of meal charges..

0 0

Agencies

The projected outturn reflects the current estimated commitments as at 30 November 2009 in respect of the aligned budget for Out Of Authority Placements.

484 (36)

Government Grants

The higher than budgeted Grant Income reflects grants with an element of advance payment of grants made within 2008-09 which relates to the current year..

0 0

484 (36)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE :Education Culture & Sport
SUPPORT SERVICE MANAGER : Jim Stephen

AS AT	02 November 2009	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		3,789	2,210	2,870	685	4,021	232	6.1%	151
PROPERTY COSTS		0	0	27	27	0	0	0.0%	0
ADMINISTRATION COSTS		546	318	47	(272)	546	0	0.0%	0
TRANSPORT COSTS		26	15	7	(8)	26	0	0.0%	0
SUPPLIES & SERVICES		140	82	30	(52)	140	0	0.0%	0
GROSS EXPENDITURE		4,501	2,625	2,981	380	4,733	232	5.2%	151
LESS: INCOME									
OTHER GRANTS		(62)	(36)	0	36	(62)	0	0.0%	0
RECHARGES		(658)	(384)	0	384	(658)	(0)	0.0%	(203)
OTHER INCOME		(103)	(60)	(1)	59	(103)	0	0.0%	0
TOTAL INCOME		(822)	(480)	(1)	479	(822)	(0)	0.0%	(203)
NET EXPENDITURE		3,679	2,145	2,979	859	3,911	232	6.3%	(52)

VIREMENT PROPOSALS

None this cycle

BUDGET TO DATE MONITORING VARIANCE NOTES

Employee Costs

Part of this variance (£232,000) reflects Lump Sum Payments and additional pension costs made to Teaching staff who have been granted Early Retirement with Enhancement. The process is such that this is a Spend to Save against future years budget/costs.

PROJECTED VARIANCE	CHANGE
£'000	£'000

232	151
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Administration Costs

The main reason for the favourable variance relates to charges which will not now be made until near the end of the financial year.

Income - Recharges

Savings are being identified elsewhere within this range of budget which will offset this income shortfall.

0	(203)
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232	(52)
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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, cleaning, grounds maintenance 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, Home to School Transport 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, catering costs, 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.