

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/2015**

DIRECTORATE : Education, Culture & Sport

As At 30 November 2014	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	40,322	26,576	25,220	(1,356)	40,048	(274)	(0.7)
Head of Service - Education Services	127,062	86,477	82,887	(3,590)	127,215	153	0.1
Head of Service - Resources	3,936	2,665	2,374	(291)	3,944	8	0.2
TOTAL	171,320	115,718	110,481	(5,237)	171,207	(113)	(0.1)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/2015

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

As At 30 November 2014	FULL YEAR REVISED BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END		
		REVISED BUDGET	ACTUAL EXPENDITUR E	VARIANCE	FORECAST ACTUAL	VARIANCE	
ACCOUNTING PERIOD 8	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	20,445	13,629	12,953	(676)	19,616	(829)	-4.1%
PROPERTY COSTS	2,153	1,608	1,536	(72)	2,117	(36)	-1.7%
ADMINISTRATION COSTS	568	377	249	(128)	568	0	0.0%
TRANSPORT COSTS	180	116	91	(25)	177	(3)	-1.7%
SUPPLIES & SERVICES	6,507	4,076	3,433	(643)	6,687	180	2.8%
COMMISSIONING SERVICES	7,136	4,026	4,476	450	7,711	575	8.1%
TRANSFER PAYMENTS TOTAL	9,850	6,942	6,868	(74)	9,728	(122)	-1.2%
GROSS EXPENDITURE	46,838	30,774	29,606	(1,168)	46,604	(235)	-0.5%
LESS: INCOME							
GOVERNMENT GRANTS	(1,139)	(850)	(896)	(46)	(1,179)	(40)	3.5%
OTHER GRANTS	(551)	(378)	(394)	(16)	(645)	(94)	17.1%
FEES & CHARGES	(2,741)	(1,837)	(1,868)	(31)	(2,513)	228	-8.3%
INTEREST	0	0	0	0	0	0	0.0%
RECHARGES	(355)	0	0	0	(355)	0	0.0%
OTHER INCOME	(1,730)	(1,133)	(1,228)	(95)	(1,864)	(129)	7.5%
TOTAL INCOME	(6,516)	(4,198)	(4,386)	(188)	(6,556)	(35)	0.5%
NET EXPENDITURE	40,322	26,576	25,220	(1,356)	40,048	(270)	-0.7%

BUDGET TO DATE MONITORING VARIANCE NOTES

<u>Staff Costs</u>		
The estimated underspend reflects vacancy levels within this part of the service. These savings are not expected to be sustainable due to the filling of posts.	(676)	(829)
It should be noted that although there is a high year to date staffing savings, the level of vacancies attributing to this has been reducing as posts are being filled.		
<u>Property Costs</u>		
No significant variances from budget are forecast for this item.	(72)	(36)
<u>Administration costs</u>		
No significant variances from budget are forecast for this item.	(128)	0
<u>Transport costs</u>		
The year to date underspend is mostly within Communities. A small underspend is expected on this budget at year end.	(25)	(3)
<u>Supplies & Services</u>		
No significant variances from budget are forecast for this item.	(643)	180
<u>Commissioning Services</u>		
The bulk of this variance reflects the high level of commitments in respect of Out Of Authority Placements referred to in the body of the report, offset by some minor savings in other areas of the service.	450	575
<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.	(74)	(122)
<u>Income - Government Grants</u>		
No significant variances from budget are forecast for this item.	(46)	(40)
<u>Income - Other Grants</u>		
The additional income reflects a number of small grants which will be utilised within the current financial year.	(16)	(94)
<u>Income - Fees & Charges</u>		
The main variance is in relation to Income from creches. This is offset by associated staffing savings elsewhere within this budget.	(31)	228
<u>Income - Recharges</u>	0	0
No significant variances from budget are forecast for this item.		
<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.	(95)	(129)
	(1,357)	(270)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/ 2015

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

As At 30 November 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 8							
STAFF COSTS	98,358	65,603	61,934	(3,669)	98,677	319	0.3%
PROPERTY COSTS	25,091	18,450	18,538	88	24,858	(233)	-0.9%
ADMINISTRATION COSTS	206	137	118	(19)	208	2	1.0%
TRANSPORT COSTS	245	163	129	(34)	221	(24)	-9.8%
SUPPLIES & SERVICES	6,895	4,695	4,691	(4)	6,982	87	1.3%
COMMISSIONING SERVICES	403	269	200	(69)	387	(16)	-4.0%
TRANSFER PAYMENTS TOTAL	154	103	116	13	134	(20)	-13.0%
GROSS EXPENDITURE	131,352	89,420	85,726	(3,694)	131,467	115	0.1%
LESS: INCOME							
GOVERNMENT GRANTS	(350)	(274)	(284)	(10)	(351)	(1)	0.3%
OTHER GRANTS	(306)	(204)	(204)	0	(306)	0	0.0%
FEES & CHARGES	(1,119)	(760)	(662)	98	(1,063)	56	-5.0%
OTHER INCOME	(2,515)	(1,705)	(1,689)	16	(2,532)	(17)	0.7%
TOTAL INCOME	(4,290)	(2,943)	(2,839)	104	(4,252)	38	-0.9%
NET EXPENDITURE	127,062	86,477	82,887	(3,590)	127,215	153	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. These sums are available to schools to spend on staffing or other resources as the year continues in line with the Devolved School Management Scheme.

It is predicted that probationers budget will be £100K underspent at academic year end, in line with on-going efficiencies in the allocation of probationers to schools in a way that the additional costs to the council are minimised when matching probationers into vacant posts.

Provision has been made within the forecast to meet potential costs of a regarding claim by school admin staff which is currently nearing completion.

Staff Advertising costs are expected to be £100K greater than budget as the service continues to explore all avenues in order to fill vacant posts.

(3,669) 319

Property Costs

The Unitary Charge budget is expected to be underspent by £150K as a result of contract monitoring efficiencies plus savings as a result of minimal vandalism costs and contractual letting income sharing arrangements.

88 (233)

Administration costs

No significant variances from budget are forecast for this item.

(19) 2

Transport costs

No significant variances from budget are forecast for this item.

(34) (24)

Supplies & Services

The bulk of annual forecast variance is supported by additional grant funding.

(4) 87

Commissioning Services

No significant variances from budget are forecast for this item.

(69) (16)

Transfer payments

An underspend of £20K is projected in Pupil Clothing budgets. This forecast is in line with previous years expenditure levels.

13 (20)

Income - Government Grants

No significant variances from budget are forecast for this item.

(10) (1)

Other Grants

No significant variances from budget are forecast for this item.

0 0

Income - Fees & Charges

No significant variances from budget are forecast for this item.

98 56

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.

16 (17)

(3,590) 153

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/ 2015

DIRECTORATE :Education Culture & Sport
HEAD OF SERVICE : E Couperwhite

As At 30 November 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 8	2,638	1,759	1,623	(136)	2,435	(203)	-7.7%
STAFF COSTS	137	91	91	0	137	0	0.0%
PROPERTY COSTS	440	293	226	(67)	503	63	14.3%
ADMINISTRATION COSTS	56	44	38	(6)	46	(10)	-17.9%
TRANSPORT COSTS	775	553	507	(46)	913	138	17.8%
SUPPLIES & SERVICES	325	216	182	(34)	318	(7)	-2.2%
TRANSFER PAYMENTS	4,371	2,956	2,667	(289)	4,352	(19)	-0.4%
GROSS EXPENDITURE							
LESS: INCOME							
GOVERNMENT GRANTS	(366)	(244)	(244)	0	(359)	7	-1.9%
OTHER GRANTS	(25)	(17)	(19)	(2)	(25)	0	0.0%
FEES & CHARGES	(10)	(7)	(7)	0	(10)	0	0.0%
OTHER INCOME	(34)	(23)	(23)	0	(14)	20	-58.8%
TOTAL INCOME	(435)	(291)	(293)	(2)	(408)	27	-6.2%
NET EXPENDITURE	3,936	2,665	2,374	(291)	3,944	8	0.2%

BUDGET TO DATE MONITORING VARIANCE NOTES

	YEAR TO DATE VARIANCE £'000	PROJECTED VARIANCE £'000
<u>Staff Costs</u> The year to date underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings. An overall underspend of £200K is estimated in relation to staffing costs at year end.	(136)	(203)
<u>Property Costs</u> No significant variances from budget are forecast for this item.	0	0
<u>Administration costs</u> 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. administration costs.	(67)	63
<u>Transport costs</u> No significant variances from budget are forecast for this item.	(6)	(10)
<u>Supplies & Services</u> The main variances relates to additional licences for the replacement MIS programme which is being run in tandem with the previous system	(46)	138
<u>Transfer Payments</u> No significant variances from budget are forecast for this item.	(34)	(7)
<u>Government Grants</u> No significant variances from budget are forecast for this item.	0	7
<u>Other Grants</u> No significant variances from budget are forecast for this item.	(2)	0
<u>Income - Fees & Charges</u> No significant variances from budget are forecast for this item.	0	0
<u>Other Income</u> No significant variances from budget are forecast for this item.	0	20
	(291)	8