

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

**DIRECTORATE : SOCIAL CARE AND WELLBEING**

AS AT	31 October 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	%	£'000
ACCOUNTING PERIOD 7		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
Directorate incl. CSWO		3,291	2,596	2,373	(223)	2,953	(338)	-10.3%	(260)
Head of Adult's Services		75,429	46,780	49,568	2,788	79,004	3,575	4.7%	(1,199)
Head of Children's Services		29,253	15,810	18,570	2,760	31,551	2,298	7.9%	146
Head of Contracts, Commissioning & Community Engagement		1,960	1,126	1,057	(69)	1,810	(150)	-7.7%	(21)
SSMSL		1,576	919	667	(252)	1,360	(216)	-13.7%	26
<b>TOTAL BUDGET</b>		<b>111,509</b>	<b>67,231</b>	<b>72,235</b>	<b>5,004</b>	<b>116,678</b>	<b>5,169</b>	<b>4.6%</b>	<b>(1,308)</b>

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

**DIRECTORATE :** SOCIAL CARE AND WELLBEING  
**HEAD OF SERVICE :** Directorate incl. CSWO

AS AT	31 October 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									
STAFF COSTS		2,561	1,474	1,439	(35)	2,484	(77)	-3.0%	(330)
PROPERTY COSTS		681	351	428	77	757	76	11.2%	19
ADMINISTRATION COSTS		176	102	74	(28)	162	(14)	-8.0%	(2)
TRANSPORT COSTS		617	410	294	(116)	495	(122)	-19.8%	56
SUPPLIES & SERVICES		478	279	148	(131)	253	(225)	-47.1%	(9)
AGENCIES		23	13	0	(13)	22	(1)	-4.3%	0
CAPITAL FINANCING COSTS		110	0	0	0	110	0	0.0%	0
<b>GROSS EXPENDITURE</b>		<b>4,646</b>	<b>2,629</b>	<b>2,383</b>	<b>(246)</b>	<b>4,283</b>	<b>(363)</b>	<b>-7.8%</b>	<b>(266)</b>
LESS: INCOME									
GOVERNMENT GRANTS		(37)	(22)	0	22	(15)	22	-59.5%	4
RECHARGES TO OTHER ACCOUNTS		(20)	(11)	(10)	1	(17)	3	-15.0%	2
OTHER INCOME		(1,298)	0	0	0	(1,298)	0	0.0%	0
<b>TOTAL INCOME</b>		<b>(1,355)</b>	<b>(33)</b>	<b>(10)</b>	<b>23</b>	<b>(1,330)</b>	<b>25</b>	<b>-1.8%</b>	<b>6</b>
<b>NET EXPENDITURE</b>		<b>3,291</b>	<b>2,596</b>	<b>2,373</b>	<b>(223)</b>	<b>2,953</b>	<b>(338)</b>	<b>-10.3%</b>	<b>(260)</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

It has now been confirmed that severance costs, £427k to date, will be met from earmarked sums in General Fund balances and costs previously included, £302k, have been removed from the service's figures at this point, hence the favourable movement since the last report. The favourable variance on forecast out-turn results from additional vacancy

PROJECTED VARIANCE	CHANGE
£'000	£'000
(77)	(330)

**Property Costs**

rent review at Kirkgate House increased annual rent by £54k

76 19

**Administration Costs**

based on current trends it is anticipated that expenditure for the year will be below budget

(14) (2)

**Transport Costs**

forecast out-turn reflects anticipated savings on transport provision. Current period underspend also reflects late billing of vehicle maintenance costs

(122) 56

**Supplies and Services**

period figures reflect that adult protection budget is not yet fully committed, and the projection now assumes that this money will not be spent this year

(225) (9)

**Agencies and Other Bodies**

based on current trends it is anticipated that expenditure for the year will be below budget

(1) 0

**Capital Financing Costs**

Capital financing costs are charged to services at year end, and at this stage are anticipated to be in line with budget

0 0

**Income**

transport unit recharges posted at year end

25 6

(338)	(260)
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ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2009 / 2010

DIRECTORATE : SOCIAL CARE AND WELLBEING  
HEAD OF SERVICE : Head of Adult's Services

AS AT	31 October 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		33,256	19,255	19,199	(56)	33,475	219	0.7%	(384)
PROPERTY COSTS		1,546	722	458	(264)	1,471	(75)	-4.9%	(53)
ADMINISTRATION COSTS		430	193	132	(61)	402	(28)	-6.5%	6
TRANSPORT COSTS		1,828	567	419	(148)	1,677	(151)	-8.3%	18
SUPPLIES & SERVICES		1,469	850	765	(85)	1,469	0	0.0%	(38)
AGENCIES		72,153	41,238	43,138	1,900	76,112	3,959	5.5%	(721)
TRANSFER PAYMENTS TOTAL		32	19	25	6	38	6	18.8%	0
CAPITAL FINANCING COSTS		1,135	0	3	3	1,135	0	0.0%	0
<b>GROSS EXPENDITURE</b>		<b>111,849</b>	<b>62,844</b>	<b>64,139</b>	<b>1,295</b>	<b>115,779</b>	<b>3,930</b>	<b>3.5%</b>	<b>(1,172)</b>
LESS: INCOME									
GOVERNMENT GRANTS		(5,300)	(329)	(533)	(204)	(5,504)	(204)	3.8%	(9)
OTHER GRANTS & CONTRIBUTIONS		(24,265)	(13,916)	(12,127)	1,789	(24,332)	(67)	0.3%	6
CUSTOMER & CLIENT RECEIPTS		(3,784)	(751)	(974)	(223)	(3,904)	(120)	3.2%	4
RECHARGES TO OTHER ACCOUNTS		(221)	(48)	(57)	(9)	(294)	(73)	33.0%	(62)
OTHER INCOME		(2,850)	(1,020)	(880)	140	(2,741)	109	-3.8%	34
<b>TOTAL INCOME</b>		<b>(36,420)</b>	<b>(16,064)</b>	<b>(14,571)</b>	<b>1,493</b>	<b>(36,775)</b>	<b>(355)</b>	<b>1.0%</b>	<b>(27)</b>
<b>NET EXPENDITURE</b>		<b>75,429</b>	<b>46,780</b>	<b>49,568</b>	<b>2,788</b>	<b>79,004</b>	<b>3,575</b>	<b>4.7%</b>	<b>(1,199)</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

It has now been confirmed that severance costs, £351k to date, will be met from earmarked sums in General Fund balances and costs previously included, £123k, have been removed from the service's figures at this point. The favourable movement since the last report is in part due to the removal of these costs, and part due to additional vacancy savings. Non-achievement of savings at Burnside £391k to period 7 (£670k in full year) has also been partially offset by additional vacancy savings

PROJECTED VARIANCE	CHANGE
£'000	£'000
219	(384)

Property Costs

The low level of spend at this time reflects the phasing of actual payments. Based on current spending levels it is anticipated that expenditure for the year will be below budget

(75) (53)

Administration Costs

Expenditure on printing & stationery and courses continues to be below the budgeted level

(28) 6

Transport Costs

Expenditure on travelling expenses continues to be below the budgeted level

(151) 18

Supplies and Services

Current spend is below the budgeted level but it is anticipated that spend will be in line with budget by year end

0 (38)

Agencies and Other Bodies

The budgets for needs led Community Care services are some £5.1m over-committed at present, with some anticipated compensating underspends on other budget heads. Decisions to defer the use of monies included within the budget to expand the Integrated Community Drugs Service has enabled a reduction in the forecast expenditure on this cost centre of £463k which is reflected in the movement this period

3,959 (721)

Transfer Payments

based on current trends it is anticipated that expenditure for the year will be above budget

6 0

Capital Financing Costs

Capital financing costs are charged to services at year end, and at this stage are anticipated to be in line with budget

0 0

Income

The variations reflect the timing of various receipts and invoices. Additional income from client contributions mirrors the over commitment on agency expenditure, and government grant for the telecare programme, which was not included in the base budget, will also reflect in additional costs within staffing and other expenditure budgets. However, it is not now anticipated that the provision for uplift on Resource Transfer funding will be received, which represents a shortfall of

(355) (27)

3,575 (1,199)

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

**DIRECTORATE :** SOCIAL CARE AND WELLBEING  
**HEAD OF SERVICE :** Head of Children's

AS AT	31 October 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									
STAFF COSTS		11,900	6,958	7,009	51	11,968	68	0.6%	(2)
PROPERTY COSTS		536	166	130	(36)	499	(37)	-6.9%	(7)
ADMINISTRATION COSTS		261	152	118	(34)	243	(18)	-6.9%	4
TRANSPORT COSTS		571	279	269	(10)	567	(4)	-0.7%	23
SUPPLIES & SERVICES		475	228	152	(76)	454	(21)	-4.4%	(5)
AGENCIES		14,847	7,594	10,574	2,980	17,250	2,403	16.2%	142
TRANSFER PAYMENTS TOTAL		778	462	333	(129)	651	(127)	-16.3%	(25)
CAPITAL FINANCING COSTS		317	0	0	0	317	0	0.0%	0
<b>GROSS EXPENDITURE</b>		<b>29,685</b>	<b>15,839</b>	<b>18,585</b>	<b>2,746</b>	<b>31,949</b>	<b>2,264</b>	<b>7.6%</b>	<b>130</b>
LESS: INCOME									
GOVERNMENT GRANTS		(2)	(1)	0	1	0	2	-100.0%	0
OTHER GRANTS & CONTRIBUTIONS		(211)	0	10	10	(201)	10	-4.7%	9
CUSTOMER & CLIENT RECEIPTS		(32)	(19)	(26)	(7)	(46)	(14)	43.8%	7
RECHARGES TO OTHER ACCOUNTS		(154)	0	0	0	(154)	0	0.0%	0
OTHER INCOME		(33)	(9)	1	10	3	36	-109.1%	0
<b>TOTAL INCOME</b>		<b>(432)</b>	<b>(29)</b>	<b>(15)</b>	<b>14</b>	<b>(398)</b>	<b>34</b>	<b>-7.9%</b>	<b>16</b>
<b>NET EXPENDITURE</b>		<b>29,253</b>	<b>15,810</b>	<b>18,570</b>	<b>2,760</b>	<b>31,551</b>	<b>2,298</b>	<b>7.9%</b>	<b>146</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

It has now been confirmed that severance costs, £51k to date, will be met from earmarked sums in General Fund balances and costs previously included, £34k, have been removed from the service's figures at this point. The adverse variance forecast overall is due to the non-achievement of vacancy savings anticipated in budget

PROJECTED VARIANCE	CHANGE
£'000	£'000
68	(2)

**Property Costs**

Based on current spending levels it is anticipated that expenditure for the year will be below budget

(37) (7)

**Administration Costs**

Expenditure on printing & courses continues to be below the budgeted level

(18) 4

**Transport Costs**

Expenditure on travelling expenses continues to be below the budgeted level but other transport related costs have

(4) 23

**Supplies and Services**

Expenditure on catering & childrens expenses continues to be below the budgeted level

(21) (5)

**Agencies and Other Bodies**

The forecast out-turn reflects the level of over commitment at present on placements in external residential facilities including fostering placements. The period expenditure level also reflects the phasing of payments. The increase in adverse variance since last report is due to additional external fostering placements

2,403 142

**Transfer Payments**

Expenditure on outreach project grants and throughcare payments continues to be below the budgeted level and based on current trends it is anticipated that expenditure for the year will be below budget

(127) (25)

**Capital Financing Costs**

Capital financing costs are charged to services at year end, and at this stage are anticipated to be in line with budget

0 0

**Income**

Based on current trends it is anticipated that income for the year will be below budget

34 16

2,298	146
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**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2009 / 2010**

**DIRECTORATE :** SOCIAL CARE AND WELLBEING  
**HEAD OF SERVICE :** Head of Contracts, Commissioning & Community Engagement

AS AT	31 October 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									
STAFF COSTS		930	532	535	3	930	0	0.0%	2
PROPERTY COSTS		0	0	0	0	0	0	#DIV/0!	0
ADMINISTRATION COSTS		318	186	68	(118)	203	(115)	-36.2%	(24)
TRANSPORT COSTS		22	13	6	(7)	15	(7)	-31.8%	(1)
SUPPLIES & SERVICES		20	10	3	(7)	23	3	15.0%	3
AGENCIES		670	385	445	60	639	(31)	-4.6%	(1)
<b>GROSS EXPENDITURE</b>		<b>1,960</b>	<b>1,126</b>	<b>1,057</b>	<b>(69)</b>	<b>1,810</b>	<b>(150)</b>	<b>-7.7%</b>	<b>(21)</b>
LESS: INCOME									
<b>TOTAL INCOME</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>
<b>NET EXPENDITURE</b>		<b>1,960</b>	<b>1,126</b>	<b>1,057</b>	<b>(69)</b>	<b>1,810</b>	<b>(150)</b>	<b>-7.7%</b>	<b>(21)</b>

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Although employee costs are currently marginally above budget it is anticipated that they will come within budget by

**Property Costs**

**Administration Costs**

Expenditure on courses continues to be below the budgeted level

**Transport Costs**

Based on current trends it is anticipated that expenditure for the year will be below budget

**Supplies and Services**

Current spend is below the budgeted level but it is anticipated that spend will be above budget by year end

**Agencies and Other Bodies**

the apparent overspend at this time reflects the phasing of grants payments which are expected to come within budget

**Income**

	PROJECTED VARIANCE £'000	CHANGE £'000
Employee Costs	0	2
Property Costs	0	0
Administration Costs	(115)	(24)
Transport Costs	(7)	(1)
Supplies and Services	3	3
Agencies and Other Bodies	(31)	(1)
Income	0	0
	<b>(150)</b>	<b>(21)</b>

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

**DIRECTORATE :** SOCIAL CARE AND WELLBEING  
**HEAD OF SERVICE :** SSM

AS AT	31 October 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									
STAFF COSTS		1,415	825	612	(213)	1,199	(216) -15.3%	24	
ADMINISTRATION COSTS		43	25	11	(14)	35	(8) -18.6%	(4)	
TRANSPORT COSTS		10	6	4	(2)	8	(2) -20.0%	0	
SUPPLIES & SERVICES		116	67	40	(27)	121	5 4.3%	5	
<b>GROSS EXPENDITURE</b>		<b>1,584</b>	<b>923</b>	<b>667</b>	<b>(256)</b>	<b>1,363</b>	<b>(221) -14.0%</b>	<b>25</b>	
LESS: INCOME									
RECHARGES TO OTHER ACCOUNTS		(8)	(4)	0	4	(3)	5 -62.5%	1	
<b>TOTAL INCOME</b>		<b>(8)</b>	<b>(4)</b>	<b>0</b>	<b>4</b>	<b>(3)</b>	<b>5 -62.5%</b>	<b>1</b>	
<b>NET EXPENDITURE</b>		<b>1,576</b>	<b>919</b>	<b>667</b>	<b>(252)</b>	<b>1,360</b>	<b>(216) -13.7%</b>	<b>26</b>	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

**Employee Costs**

Projected underspend reflects higher level of vacancies than budgeted for

PROJECTED VARIANCE	CHANGE
£'000	£'000
(216)	24

**Administration Costs**

Based on current trends it is anticipated that expenditure for the year will be below budget

(8) (4)

**Transport Costs**

Based on current trends it is anticipated that expenditure for the year will be below budget

(2) 0

**Supplies and Services**

Current spend is below the budgeted level but it is anticipated that spend will be above budget by year end

5 5

**Income**

Based on current trends it is anticipated that income for the year will be below budget

5 1

(216)	26
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