

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

**DIRECTORATE :** Education, Culture & Sport

As At 31 January 2015		Year to Date			Forecast to Year End		
ACCOUNTING PERIOD 10	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	40,764	34,904	29,651	(5,253)	39,935	(829)	(2.0)
Head of Service - Education Services	127,062	107,063	102,476	(4,587)	127,426	364	0.3
Head of Service - Resources	3,936	3,302	3,340	38	4,027	91	2.3
<b>TOTAL</b>	<b>171,762</b>	<b>145,269</b>	<b>135,467</b>	<b>(9,802)</b>	<b>171,388</b>	<b>(374)</b>	<b>(0.2)</b>

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2014/2015

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

As At 31 January 2015	Full Year revised Budget	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
ACCOUNTING PERIOD 10	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	20,887	17,406	16,165	(1,241)	19,782	(1,105)	-5.3%	(276)
PROPERTY COSTS	2,153	1,878	1,861	(17)	2,154	1	0.0%	37
ADMINISTRATION COSTS	568	474	342	(132)	550	(18)	-3.2%	(18)
TRANSPORT COSTS	180	146	118	(28)	170	(10)	-5.6%	(7)
SUPPLIES & SERVICES	6,507	5,111	3,466	(1,645)	6,968	461	7.1%	281
COMMISSIONING SERVICES	7,136	5,976	6,094	118	7,097	(39)	-0.5%	(614)
TRANSFER PAYMENTS TOTAL	9,850	8,994	7,657	(1,337)	9,729	(121)	-1.2%	1
<b>GROSS EXPENDITURE</b>	<b>47,280</b>	<b>39,985</b>	<b>35,703</b>	<b>(4,282)</b>	<b>46,450</b>	<b>(831)</b>	<b>-1.8%</b>	<b>(596)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(1,139)	(944)	(1,401)	(457)	(1,179)	(40)	3.5%	0
OTHER GRANTS	(551)	(466)	(594)	(128)	(624)	(73)	13.2%	21
FEES & CHARGES	(2,741)	(2,289)	(2,449)	(160)	(2,422)	319	-11.6%	91
RECHARGES	(355)	0	0	0	(354)	1	-0.3%	1
OTHER INCOME	(1,730)	(1,382)	(1,608)	(226)	(1,936)	(206)	11.9%	(77)
<b>TOTAL INCOME</b>	<b>(6,516)</b>	<b>(5,081)</b>	<b>(6,052)</b>	<b>(971)</b>	<b>(6,515)</b>	<b>1</b>	<b>0.0%</b>	<b>36</b>
<b>NET EXPENDITURE</b>	<b>40,764</b>	<b>34,904</b>	<b>29,651</b>	<b>(5,253)</b>	<b>39,935</b>	<b>(830)</b>	<b>-2.0%</b>	<b>(560)</b>

**BUDGET TO DATE MONITORING VARIANCE NOTES**

	PROJECTED VARIANCE £'000	CHANGE £'000
<b><u>Staff Costs</u></b>		
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.	(1,105)	(276)
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.		
<b><u>Property Costs</u></b>		
No significant variances from budget are forecast for this item.	1	37
<b><u>Administration costs</u></b>		
No significant variances from budget are forecast for this item.	(18)	(18)
<b><u>Transport costs</u></b>		
The year to date underspend is mostly within Communities. A small underspend is expected on this budget at year end.	(10)	(7)
<b><u>Supplies &amp; Services</u></b>		
No significant variances from budget are forecast for this item.	461	281
<b><u>Commissioning Services</u></b>		
The bulk of this variance reflects the high level of commitments in respect of Out Of Authority Placements, offset by lower than expected payments to Pre School Providers as detailed in the main body of the report.	(39)	(614)
<b><u>Transfer payments</u></b>		
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.	(121)	1
<b><u>Income - Government Grants</u></b>		
No significant variances from budget are forecast for this item.	(40)	0
<b><u>Income - Other Grants</u></b>		
The additional income reflects a number of small grants which will be utilised within the current financial year.	(73)	21
<b><u>Income - Fees &amp; Charges</u></b>		
The main variance is in relation to Income from creches. This is offset by associated staffing savings elsewhere within this budget.	319	91
<b><u>Income - Recharges</u></b>		
No significant variances from budget are forecast for this item.	1	0
<b><u>Income - Other Income</u></b>		
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.	(206)	1
	(830)	(483)

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2014/ 2015

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

As At 31 January 2015	BUDGET TO DATE				PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 10								
STAFF COSTS	98,668	82,081	77,512	(4,569)	99,266	598	0.6%	279
PROPERTY COSTS	25,091	21,791	21,791	0	24,859	(232)	-0.9%	1
ADMINISTRATION COSTS	209	174	142	(32)	214	5	2.4%	3
TRANSPORT COSTS	245	204	185	(19)	243	(2)	-0.8%	22
SUPPLIES & SERVICES	6,702	5,724	5,747	23	6,746	44	0.7%	(43)
COMMISSIONING SERVICES	403	336	334	(2)	433	30	7.4%	46
TRANSFER PAYMENTS TOTAL	154	128	119	(9)	134	(20)	-13.0%	0
<b>GROSS EXPENDITURE</b>	<b>131,472</b>	<b>110,438</b>	<b>105,830</b>	<b>(4,608)</b>	<b>131,895</b>	<b>423</b>	<b>0.3%</b>	<b>308</b>
LESS: INCOME								
GOVERNMENT GRANTS	(350)	(313)	(318)	(5)	(351)	(1)	0.3%	0
OTHER GRANTS	(306)	(255)	(230)	25	(356)	(50)	16.3%	(50)
FEES & CHARGES	(1,119)	(918)	(690)	228	(1,028)	91	-8.1%	35
OTHER INCOME	(2,515)	(1,889)	(2,116)	(227)	(2,614)	(99)	3.9%	(82)
<b>TOTAL INCOME</b>	<b>(4,290)</b>	<b>(3,375)</b>	<b>(3,354)</b>	<b>21</b>	<b>(4,349)</b>	<b>(59)</b>	<b>1.4%</b>	<b>(97)</b>
<b>NET EXPENDITURE</b>	<b>127,182</b>	<b>107,063</b>	<b>102,476</b>	<b>(4,587)</b>	<b>127,546</b>	<b>364</b>	<b>0.3%</b>	<b>211</b>

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<p><b><u>Staff Costs</u></b>  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 regrading 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 Teaching posts. Additional costs of £80K are also expected in respect of the relocation costs associated with this recruitment.  The Teachers Long term Absence budget is predicted to be £100k greater than budget, taking into account year to date and historical expenditure patterns.</p>	598	279
<p><b><u>Property Costs</u></b>  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.</p>	(232)	1
<p><b><u>Administration costs</u></b>  No significant variances from budget are forecast for this item.</p>	5	3
<p><b><u>Transport costs</u></b>  No significant variances from budget are forecast for this item.</p>	(2)	22
<p><b><u>Supplies &amp; Services</u></b>  There is expected to be a one year saving of £120K within the Exam Fee budget which reflects changes in the SQA invoicing process only.</p>	44	(43)
<p><b><u>Commissioning Services</u></b>  No significant variances from budget are forecast for this item.</p>	30	46
<p><b><u>Transfer payments</u></b>  An underspend of £20K is projected in Pupil Clothing budgets. This forecast is in line with previous years expenditure levels.</p>	(20)	0
<p><b><u>Income - Government Grants</u></b>  No significant variances from budget are forecast for this item.</p>	(1)	0
<p><b><u>Other Grants</u></b>  No significant variances from budget are forecast for this item.</p>	(50)	(50)
<p><b><u>Income - Fees &amp; Charges</u></b>  No significant variances from budget are forecast for this item.</p>	91	35
<p><b><u>Income - Other Income</u></b>  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.</p>	(99)	(82)
	364	211

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2014/ 2015

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

As At 31 January 2015	BUDGET TO DATE				PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
ACCOUNTING PERIOD 10	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	2,638	2,199	2,115	(84)	2,428	(210)	-8.0%	(7)
PROPERTY COSTS	137	114	146	32	160	23	16.8%	23
ADMINISTRATION COSTS	440	367	310	(57)	486	46	10.5%	(17)
TRANSPORT COSTS	56	50	50	0	58	2	3.6%	12
SUPPLIES & SERVICES	775	664	731	67	987	212	27.4%	74
TRANSFER PAYMENTS	325	271	228	(43)	298	(27)	-8.3%	(20)
<b>GROSS EXPENDITURE</b>	<b>4,371</b>	<b>3,665</b>	<b>3,580</b>	<b>(85)</b>	<b>4,417</b>	<b>46</b>	<b>1.1%</b>	<b>65</b>
LESS: INCOME								
GOVERNMENT GRANTS	(366)	(305)	(189)	116	(329)	37	-10.1%	30
OTHER GRANTS	(25)	(21)	(19)	2	(25)	0	0.0%	0
FEES & CHARGES	(10)	(9)	(9)	0	(10)	0	0.0%	0
OTHER INCOME	(34)	(28)	(23)	5	(26)	8	-23.5%	(12)
<b>TOTAL INCOME</b>	<b>(435)</b>	<b>(363)</b>	<b>(240)</b>	<b>123</b>	<b>(390)</b>	<b>45</b>	<b>-10.3%</b>	<b>18</b>
<b>NET EXPENDITURE</b>	<b>3,936</b>	<b>3,302</b>	<b>3,340</b>	<b>38</b>	<b>4,027</b>	<b>91</b>	<b>2.3%</b>	<b>83</b>

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<b><u>Staff Costs</u></b> The year to date underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings. An overall underspend of £210K is estimated in relation to staffing costs at year end.	(210)	(7)
<b><u>Property Costs</u></b> No significant variances from budget are forecast for this item.	23	23
<b><u>Administration costs</u></b> 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.	46	(17)
<b><u>Transport costs</u></b> No significant variances from budget are forecast for this item.	2	12
<b><u>Supplies &amp; Services</u></b> The main variances relates to additional licences for the replacement MIS programme which is being run in tandem with the previous system, plus Health & safety inspection costs in relation to schools technical and departments.	212	74
<b><u>Transfer Payments</u></b> No significant variances from budget are forecast for this item.	(27)	(20)
<b><u>Government Grants</u></b> No significant variances from budget are forecast for this item.	37	30
<b><u>Other Grants</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Income - Fees &amp; Charges</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Other Income</u></b> No significant variances from budget are forecast for this item.	8	(12)
	91	83