

ABERDEEN CITY COUNCIL

COMMITTEE	Education and Children Services Committee
DATE	11 March 2015
DIRECTOR	Liz Taylor and Head of Finance
TITLE OF REPORT	2014/15 REVENUE BUDGET MONITORING (SCWB)
REPORT NUMBER:	ECS/SCW/006
CHECKLIST RECEIVED	Yes

1. PURPOSE OF REPORT

1.1 The purpose of this report is to

- i) bring to Committee members attention the current year revenue budget performance 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) Note this report on the forecast outturn on the revenue budget and the information on areas of risk and management action that is contained herein;
- ii) Instruct that officers continue to review budget performance and report on service strategies;

3. FINANCIAL IMPLICATIONS

3.1 The revised total Social Care and Wellbeing revenue budget amounts to around £124.9M net expenditure.

- 3.2 The budget has increased by £1.5M to reflect the additional contract payments to Bon Accord Care that were outlined in the January Committee report. Budget adjustments have also been made to take account of additional income and expenditure related to Change Fund programmes and expenditure funded from other additional grants and re-investment programmes. These budget adjustments have no overall impact on the forecast overspend but do result in changes to the variance analysis.
- 3.3 Based upon present forecasts it is anticipated that the financial performance of the Directorate will result in a budget overspend of £380K. It is anticipated that the overspend will be met from within the overall budget for the Council from forecast underspends across other services.
- 3.4 Whilst reporting a forecast overspend at this stage the Directorate's Management will continue to look for opportunities to reduce expenditure and achieve a balanced budget by year end.

4. OTHER IMPLICATIONS

- 4.1 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.

5. BACKGROUND/MAIN ISSUES

- 5.1 This report informs Members of the current year SC&W revenue budget performance to date, and provides a high level summary for the consideration of Members, to period 10 (to end of January 2015). 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.
- 5.2 The Directorate's revenue budget report and associated notes are attached at Appendices A to F.

Financial Position

- 5.3 In overall terms, as set out in Appendix A, the position at 31st January reflects a current overspend of £680K, and a forecast overspend of £380K for the year.

5.3.1 The year to date position shows net expenditure to be £680K above budget. The net overspend is due to variances in the areas outlined below:

- Overspend on commissioned services £2.7M, reflecting over commitment in Children's Services £2.3M, Adult Services £180K and other services £250K.
- Underspend on staffing costs £950K, reflecting additional vacancy savings as outlined above.
- Underspend on other running expenses £590K, mainly reflecting the anticipated underspends set out under the forecast above.
- Income £520K above budget (underspend). This favourable variance reflects improved income position as forecast above.

5.3.2 The forecast outturn is for an adverse variance of £380K. That represents an adverse movement of £100K for the Directorate since the January Committee report. The significant changes in the forecast are as follows:-

- Adverse movement on Adults income £350K, due to reduction in client charges £380K, partially offset by increase in other income £30K.
- Favourable movement on staffing £350K. A favourable variance of £370K in Children's services results from additional vacancy savings and is largely due to redesign of Ashgrove Children's Centre £130K, ongoing closure of Gilbert Road Children's Home £100K and temporary closure of Balnagask Flat £70K. Adults services staffing has increased due to a legal settlement £50K. Other staff vacancy savings has increased by a net £30K.
- Adverse movement on Adults needs led services £180K.
- Adverse movement on Children's services commissioning costs £110K, reflecting an increase on Out of Authority Placements £160K, partially offset by a reduction in adoption and fostering costs £50K.
- Favourable movement of £220K on other running costs, mainly reflecting reduced expenditure against re-investment budgets £110K, courses £70K and other supplies and services budgets in Children's services £60K.

5.3.3 Comparing the revised budget to the updated forecast the main variances then anticipated are in the following areas:

- Overspend on commissioned services and direct payments, £3.2M. A significant proportion of the Directorate's PBB savings are from within commissioned services. There remains significant pressure on those budgets, and this has also been reflected with growth provisions included in the budget to cover price and demand pressures. It is anticipated that Children's Services out of authority placements will overspend by £2.7M, partially offset by underspends on other commissioned services £300K. It is anticipated that Adults needs led budgets will be £1.8M over committed. This reflects an anticipated shortfall in savings to be achieved from LD service redesign £2M. This is partially offset by underspends on other commissioned services £1.2M. Contract payments to the LATC are expected to be £200K above budget.
- Underspend on staffing costs £1.2M. Underspends are anticipated in Children's Services £1.1M, Integration & Strategic Commissioning £240K and Adults Services £20K, partially offset by overspends in Business Management £80K and Director £40K.
- Underspend on other running costs £850K. This includes not utilising the remainder of the additional provision made to support Older People's Change Fund £210K. Children's services are expected to underspend on change fund and re-investment monies £350K and other supplies and services budgets £180K, these savings being partially offset by overspends on transport services £270K. Underspends are anticipated in Adults services on telecare/responder services for the Self Directed Support project £400K as these services are expected to be provided via commissioned services budgets. This will be partially offset by overspends on transport services £180K. Throughcare and section payments are expected to underspend by £150K, aids & adaptations £130K, training courses £70K and Older People's Change Fund projects £60K. Business Management budgets for property and other services are expected to underspend by £310K. Other budgets are anticipated to overspend by £60K. A saving of £500K (PBB option SCW13) is not anticipated to be achieved this year.
- Additional income £750K. Grants and contributions are expected to be £370K above budget, client contributions £360K above budget and other income £20K above budget.

6. IMPACT

- 6.1 As a recognised top priority the Council must take the necessary measures to balance its revenue budget. Therefore Committees and Directorates are required to work within a financial constraint. Every effort is being focused on delivering services more efficiently and effectively.

7. RISK MANAGEMENT

Risk Assessment and Management Action

- 7.1 Key underlying assumptions and risks concerning the forecast outturn figures are as follows:

- It is assumed that there will be a shortfall of £2.5M on PBB savings, of which £500K is recognised in the risk register. At this stage it is assumed that most of this shortfall will be met from within the Directorate's current budgets.
- Commissioned Services is a very significant element of the SC&W budget at £120.1M (74%) and also arguably the highest risk element of the budget. The needs led element of the budget can be a problem and it is in this area across both adult and children's services that major variances have occurred in previous years. There can be major fluctuations in the level of commitment from month to month due to demand pressures and data recording issues. A 1% increase in Adults care packages costs approx. £750K; whilst a 10% increase in Children's out of authority placements would cost £1.1M.
- The forecasts assume that further savings will be made due to under delivery of home care. There is a risk that under delivery varies significantly from previous pattern +/- £500K.
- The anticipated overspend includes the impact of additional costs to be paid in order to enable the continuation of a service to a group of particularly vulnerable service users with Learning Disabilities. There is a risk that further pressure may be applied on the Council to increase payments to other providers due to market conditions, though at present it is anticipated that such risks can be managed without any further increase.
- There are growing signs of increasing pressures on Social Care & Wellbeing budgets. In addition to the costs outlined above, and the over-commitments in commissioning services previously outlined and already included in the forecast, growing pressures on staffing levels within the service are being indicated. These have been considered as part of the 2015/16 budget setting process.

- In particular it needs to be recognised that there are significant overspends forecast in Children's Services, and these are currently being met from underspends in Adult Services. The pressures noted above are indicating that the Directorate's ability to be able to manage these overspends from within it's overall budgets are being eroded. This position has implications both in terms of the Integration of Health & Social Care and also for the Council's restructuring of services. Additional funding has been included in the 2015/16 budget to address this.
- Data recording issues continue to make it difficult to get a clear picture of actual spend on needs led services and demand fluctuations and work to resolve these issues is ongoing.

8. BACKGROUND PAPERS

Financial ledger data extracted for the period.

9. REPORT AUTHOR DETAILS

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Additional contributions to analysis of risks and management action by
Director & Heads of Service – Social Care & Wellbeing.

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

APPENDIX A

DIRECTORATE : SOCIAL CARE AND WELLBEING

As at end of January 2015		Year to Date			Forecast to Year End		
Accounting Period 10	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent
	£'000	£'000	£'000	£'000	£'000	£'000	%
Director	997	897	810	(87)	907	(90)	(9.0%)
Head of Adult Services	63,298	52,758	52,571	(187)	63,075	(223)	(0.4%)
Head of Children's Services	34,345	28,659	30,140	1,481	35,762	1,417	4.1%
Head of Integration & Strategic Commissioning	24,417	20,348	19,996	(352)	23,917	(500)	(2.0%)
Business Support Manager	1,796	1,507	1,330	(177)	1,573	(223)	(12.4%)
TOTAL	124,853	104,169	104,847	678	125,234	381	0.3%

ABERDEEN CITY COUNCIL REVENUE MONITORING 2014/2015					APPENDIX B			
DIRECTORATE : HEAD OF SERVICE :		SOCIAL CARE AND WELLBEING DIRECTOR						
As at end of January 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT
Accounting Period 10	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	244	203	236	33	289	45	18.4%	28
ADMINISTRATION COSTS	91	75	17	(58)	18	(73)	(80.2%)	(4)
TRANSPORT COSTS	1	1	2	1	2	1	100.0%	(1)
SUPPLIES & SERVICES	(500)	(416)	4	420	4	504	(100.8%)	(2)
COMMISSIONING SERVICES	791	659	151	(508)	194	(597)	(75.5%)	(580)
CAPITAL FINANCING COSTS	400	400	400	0	400	0	0.0%	0
GROSS EXPENDITURE	1,027	922	810	(112)	907	(120)	(11.7%)	(559)
LESS: INCOME								
OTHER INCOME	(30)	(25)	0	25	0	30	(100.0%)	0
TOTAL INCOME	(30)	(25)	0	25	0	30	(100.0%)	0
NET EXPENDITURE	997	897	810	(87)	907	(90)	(9.0%)	(559)
VIREMENT PROPOSALS								
None this cycle								
						PROJECTED VARIANCE	CHANGE	
REVENUE MONITORING VARIANCE NOTES						£'000	£'000	
Staff Costs						45	28	
The adverse variance reflects anticipated spend on the Joint Chief Officer post £30k and shortfall on vacancy savings due to staff turnover being lower than budgeted. The adverse variance since P8 is due to the inclusion of the costs of the Joint Chief Officer post.								
Administration Costs						(73)	(4)	
The favourable variance reflects anticipated underspend on courses.								
Transport Costs						1	(1)	
Supplies and Services						504	(2)	
The adverse variance reflects the non-achievement of PBB saving (SCW13).								
Commissioning Services						(597)	(580)	
The favourable variance reflects provision for cost pressures which will be incurred within Adults and Childrens services budgets, and have been reflected in those forecasts in P10.								
Capital Financing Costs						0	0	
Income						30	0	
PBB saving not achieved.								
						(90)	(559)	

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ABERDEEN CITY COUNCIL								APPENDIX C	
REVENUE MONITORING 2014/2015									
DIRECTORATE :		SOCIAL CARE AND WELLBEING							
HEAD OF SERVICE :		HEAD OF ADULT SERVICES							
As at end of January 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT	
Accounting Period 10	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent		
	£'000	£'000	£'000	£'000	£'000	£'000	%		£'000
STAFF COSTS	15,110	12,592	12,580	(12)	15,090	(20)	(0.1%)		(89)
PROPERTY COSTS	512	437	495	58	581	69	13.5%		50
ADMINISTRATION COSTS	156	130	155	25	181	25	16.0%		18
TRANSPORT COSTS	266	221	403	182	450	184	69.2%		(15)
SUPPLIES & SERVICES	721	601	320	(281)	341	(380)	(52.7%)		(78)
COMMISSIONING SERVICES	77,887	64,906	64,026	(880)	77,161	(726)	(0.9%)		(962)
TRANSFER PAYMENTS	1,804	1,503	2,799	1,296	3,334	1,530	84.8%		1,547
CAPITAL FINANCING COSTS	85	71	85	14	85	0	0.0%		0
GROSS EXPENDITURE	96,541	80,461	80,863	402	97,223	682	0.7%		471
LESS: INCOME									
GOVERNMENT GRANTS	(4,658)	(3,882)	(3,800)	82	(4,644)	14	(0.3%)		0
OTHER GRANTS & CONTRIBUTIONS	(17,208)	(14,340)	(14,647)	(307)	(17,767)	(559)	3.2%		199
CUSTOMER & CLIENT RECEIPTS	(10,550)	(8,792)	(9,004)	(212)	(10,820)	(270)	2.6%		228
RECHARGES TO OTHER ACCOUNTS	(721)	(601)	(724)	(123)	(796)	(75)	10.4%		(83)
OTHER INCOME	(106)	(88)	(117)	(29)	(121)	(15)	14.2%		3
TOTAL INCOME	(33,243)	(27,703)	(28,292)	(589)	(34,148)	(905)	2.7%		347
NET EXPENDITURE	63,298	52,758	52,571	(187)	63,075	(223)	(0.4%)		818

VIREMENT PROPOSALS											
None this cycle											
										PROJECTED VARIANCE £'000	CHANGE £'000
REVENUE MONITORING VARIANCE NOTES											
Staff Costs										(20)	(89)
The adverse variance reflects anticipated overspends in Learning Disability £110k, Head of Service £70k and Mental Health £30k, partially offset by underspends in Criminal Justice £120k and Care Management £120k. The favourable movement since P8 is due to budget adjustments to reflect SDS grant monies £180k, partially offset by additional employment settlement costs £90k.											
Property Costs										69	50
The adverse variance arises from anticipated overspends on property rents £40k and other property costs £40k, partially offset by underspend on utilities £20k. The adverse movement since P8 is due to budget adjustments to reflect the buy out of the lease on 8 Alford Place.											
Administration Costs										25	18
The adverse variance reflects an anticipated overspend on legal fees £60k and printing & stationery £20k, partially offset by underspends on courses £30k and telephones £20k. The adverse movement since P8 reflects additional expenditure on legal fees £40k and advertising £10k, partially offset by reduced expenditure on courses £30k.											
Transport Costs										184	(15)
The adverse variance is due to anticipated overspends on hire of taxis for clients £190k, to be met from the commissioning costs budget, and car parking £70k, partially offset by underspends on fleet charges £50k and staff travel £30k. The favourable movement since P8 reflects the increased underspend on fleet charges £30k, partially offset by increased expenditure on staff travelling expenses £20k.											
Supplies and Services										(380)	(78)
The favourable variance is due to anticipated underspend on telecare/responder service for the Self Directed Support (SDS) project £400k and other expenses £40k, partially offset by an overspend on elderly and disabled events programme £70k. The favourable movement since P8 reflects budget adjustments relating to PBB savings in Criminal Justice.											
Commissioning Services										(726)	(962)
The favourable variance reflects anticipated underspends on block funded services for mental health £820k, learning disabilities £320k, criminal justice £40k, older people £30k, physically disabled £10k and additions £10k, partially offset by overspend on needs led services budgets, excluding Direct Payments, £510k. The favourable variance since P8 reflects the net impact of budget and forecast adjustments to correct the accounting treatment of Direct Payments £1.27m, partially offset by increase in overspend on needs led budgets £200k and budget adjustment to reflect PBB savings in Criminal Justice £110k.											
Transfer payments										1,530	1,547
The adverse variance is due to anticipated overspend on needs led Direct Payments budgets £1.55m, partially offset by underspend on section 12 payments £20k. The adverse movement since P8 reflects the net impact of budget and forecast adjustments to correct the accounting treatment of Direct Payments £1.55m.											
Capital Financing Costs										0	0
Income										(905)	347
The favourable variance reflects additional income from NHS funding £510k, client contributions £340k, other recoveries £110k, Housing Benefit £50k and contribution from other local authorities £50k, partially offset by shortfall in rent income £150k. The adverse movement since P8 reflects reduction in forecast income from client charges £360k and budget adjustments related to SDS income and Alford Place rent, net £120k, partially offset by additional housing benefit income following deregistration of inhouse properties £120k and increase in other recoveries £10k.											
										(223)	81

ABERDEEN CITY COUNCIL								APPENDIX D	
REVENUE MONITORING 2014/2015									
DIRECTORATE :		SOCIAL CARE AND WELLBEING							
HEAD OF SERVICE :		HEAD OF CHILDREN'S SERVICES							
As at end of January 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT	
Accounting Period 10	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent		
	£'000	£'000	£'000	£'000	£'000	£'000	%		£'000
STAFF COSTS	16,357	13,631	12,801	(830)	15,287	(1,070)	(6.5%)		(416)
PROPERTY COSTS	564	508	469	(39)	536	(28)	(5.0%)		15
ADMINISTRATION COSTS	243	202	203	1	266	23	9.5%		(82)
TRANSPORT COSTS	418	349	564	215	686	268	64.1%		0
SUPPLIES & SERVICES	980	817	372	(445)	450	(530)	(54.1%)		37
COMMISSIONING SERVICES	15,572	12,976	15,365	2,389	18,106	2,534	16.3%		(23)
TRANSFER PAYMENTS	521	434	497	63	615	94	18.0%		255
GROSS EXPENDITURE	34,655	28,917	30,271	1,354	35,946	1,291	3.7%		(214)
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS	(293)	(244)	(103)	141	(167)	126	(43.0%)		(2)
CUSTOMER & CLIENT RECEIPTS	(14)	(11)	(11)	0	0	14	(100.0%)		14
OTHER INCOME	(3)	(3)	(17)	(14)	(17)	(14)	466.7%		0
TOTAL INCOME	(310)	(258)	(131)	127	(184)	126	(40.6%)		12
NET EXPENDITURE	34,345	28,659	30,140	1,481	35,762	1,417	4.1%		(202)

VIREMENT PROPOSALS									
None this cycle									
							PROJECTED VARIANCE	CHANGE	
							£'000	£'000	
REVENUE MONITORING VARIANCE NOTES									
Staff Costs							(1,070)	(416)	
The favourable variance reflects anticipated underspends in Family & Community Support £510k, Young Peoples Care & Accommodation £350k, Children in Need North £140k, Planning & Development £140k, NESCP £110k and Alternative Family Care £40k, partially offset by overspends in Children in Need South £110k, Reception & Protection £70k, and Head of Service £50k. The favourable movement since P8 reflects increased vacancy savings across the service, including redesign of Ashgrove Childrens Centre £130k, ongoing closure of Gilbert Road Childrens Home £110k and temporary closure of Balnagask Flat £70k.									
Property Costs							(28)	15	
The favourable variance reflects anticipated underspend in "other property" costs £70k, partially offset by anticipated overspend on rents £10k, repairs and maintenance £10k, energy costs £10k and fixtures £10k. The adverse movement since P8 is due to additional rents payments in the throughcare service.									
Administration Costs							23	(82)	
The adverse variance is due to anticipated overspends on legal expenses £30k, telephones £10k, printing & stationery £10k, disclosures £10k and others £10k, partially offset by underspend on NESCP courses budget £50k. The favourable movement since P8 reflects a reduction in forecast spend on courses £40k, printing & stationery £10k, telephones £10k, legal expenses £10k and others £10k.									
Transport Costs							268	0	
The adverse variance is due to anticipated overspend on staff travel £150k, childrens transport £50k, parking permits £50k, internal fleet charges £10k and other transport costs £10k.									
Supplies and Services							(530)	37	
The favourable variance is due to anticipated underspends on change fund and re-investment monies £350k, equipment, furniture & materials £90k, catering £50k, childrens expenses £20k and others £20k. The adverse movement since P8 is due to budget adjustments to reflect spend on re-investment monies being against commissioning and travel costs £210k, partially offset by additional underspends on re-investment monies £110k, equipment £30, consultants fees £20k and catering £10k.									
Commissioning Services							2,534	(23)	
The adverse variance is due to anticipated overspends on out of authority placements £3.03m and youth justice £90k, partially offset by anticipated underspends on adoption and fostering £260k, children with disabilities £140k, kinship care £110k and other commissioned services £80k. The favourable movement since P8 reflects the net impact of budget and forecast adjustments to correct the accounting treatment of Direct Payments £230k and spend on re-investment monies £230k, partially offset by increased spending forecasts £440k. The increased spending forecast reflects £300k of the cost pressures previously shown under Director and an increase in out of authority placements £210k, partially offset by reduced forecast in adoption and fostering £50k and children with disabilities £30k.									
Transfer Payments							94	255	
The adverse variance is due to overspend on Direct Payments £220k, partially offset by anticipated underspend in section 22 payments £80k, throughcare payments £40k and section 17 payments £10k. The adverse movement since P8 reflects the net impact of budget and forecast adjustments to correct the accounting treatment of Direct Payments £230k and increase in throughcare & section 17 payments £30k.									
Income							126	12	
The adverse variance is due to anticipated underspend on NESCP budgets, and therefore offset in figures above, £140k, partially offset by additional inter-adoption fee £10k.									
							1,417	(202)	

ABERDEEN CITY COUNCIL REVENUE MONITORING 2014/2015								APPENDIX E	
DIRECTORATE :		SOCIAL CARE AND WELLBEING							
HEAD OF SERVICE :		HEAD OF INTEGRATION & STRATEGIC COMMISSIONING							
As at end of January 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT	
Accounting Period 10	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent		
	£'000	£'000	£'000	£'000	£'000	£'000	%		£'000
STAFF COSTS	890	742	535	(207)	649	(241)	(27.1%)		(148)
PROPERTY COSTS	4	3	1	(2)	2	(2)	(50.0%)		0
ADMINISTRATION COSTS	43	36	12	(24)	12	(31)	(72.1%)		(9)
TRANSPORT COSTS	13	12	10	(2)	11	(2)	(15.4%)		0
SUPPLIES & SERVICES	895	745	447	(298)	473	(422)	(47.2%)		(248)
COMMISSIONING SERVICES	25,825	21,521	21,773	252	26,027	202	0.8%		1
GROSS EXPENDITURE	27,670	23,059	22,778	(281)	27,174	(496)	(1.8%)		(404)
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS	(1,041)	(868)	(869)	(1)	(995)	46	(4.4%)		344
CUSTOMER & CLIENT RECEIPTS	(1,170)	(975)	(1,070)	(95)	(1,271)	(101)	8.6%		(12)
RECHARGES TO OTHER ACCOUNTS	(28)	(23)	(19)	4	(29)	(1)	3.6%		27
OTHER INCOME	(1,014)	(845)	(824)	21	(962)	52	(5.1%)		80
TOTAL INCOME	(3,253)	(2,711)	(2,782)	(71)	(3,257)	(4)	0.1%		439
NET EXPENDITURE	24,417	20,348	19,996	(352)	23,917	(500)	(2.0%)		35

<u>VIREMENT PROPOSALS</u>									
None this cycle									
							PROJECTED		
							VARIANCE		CHANGE
							£'000		£'000
<u>REVENUE MONITORING VARIANCE NOTES</u>									
Staff Costs							(241)		(148)
The favourable variance is due to vacant Head of Service post £130k and additional vacancies in contracts and commissioning team £110k. The favourable movement since P8 is due to budget adjustments to reflect anticipated spend on Older Peoples Change Fund £120k and programme manager (capital development) £30k.									
Property Costs							(2)		0
Administration Costs							(31)		(9)
The favourable variance is due to anticipated underspend on courses £20k and telephones £10k.									
Transport Costs							(2)		0
Supplies and Services							(422)		(248)
The favourable variance is due to anticipated underspend on Older People's Change Fund £270k, disability aids & adaptations £130k and equipment and materials £20k. The favourable movement since P8 is due to budget adjustment to reflect spend on Older People's Change Fund.									
Commissioning Services							202		1
The adverse variance reflects additional contract payments to the LATC.									
Income							(4)		439
The favourable variance reflects additional NHS funding £30k, meal charges £30k and client contributions £10k, offset by reduced income from Older Peoples Change Fund £70k. The adverse movement since P8 results from budget adjustments to anticipated spend on Older Peoples Change Fund £350k and programme manager (capital development) £30k, and reduction in client contributions £50k.									
							(500)		35

ABERDEEN CITY COUNCIL REVENUE MONITORING 2014/2015							APPENDIX F	
DIRECTORATE : HEAD OF SERVICE :		SOCIAL CARE AND WELLBEING BUSINESS MANAGER						
As at end of January 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT
Accounting Period 10	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	927	773	840	67	1,005	78	8.4%	7
PROPERTY COSTS	417	359	241	(118)	273	(144)	(34.5%)	0
ADMINISTRATION COSTS	135	112	61	(51)	69	(66)	(48.9%)	(3)
TRANSPORT COSTS	11	9	4	(5)	5	(6)	(54.5%)	1
SUPPLIES & SERVICES	346	288	224	(64)	256	(90)	(26.0%)	(60)
COMMISSIONING SERVICES	22	18	23	5	28	6	27.3%	0
GROSS EXPENDITURE	1,858	1,559	1,393	(166)	1,636	(222)	(11.9%)	(55)
LESS: INCOME								
OTHER GRANTS & CONTRIBUTIONS	(62)	(52)	(62)	(10)	(62)	0	0.0%	62
CUSTOMER & CLIENT RECEIPTS	0	0	(1)	(1)	(1)	(1)	0.0%	0
TOTAL INCOME	(62)	(52)	(63)	(11)	(63)	(1)	1.6%	62
NET EXPENDITURE	1,796	1,507	1,330	(177)	1,573	(223)	(12.4%)	7
VIREMENT PROPOSALS								
None this cycle								
						PROJECTED VARIANCE	CHANGE	
REVENUE MONITORING VARIANCE NOTES						£'000	£'000	
Staff Costs						78	7	
The adverse variance anticipates overspends on agency staffing of £60k, of which £30k relates to the backdated pay award 2013-14, and shortfall on vacancy savings £20k.								
Property Costs						(144)	0	
The favourable variance is due to anticipated underspends on energy costs £80k, other property costs £30k, property repairs £20k and rent and rates £10k.								
Administration Costs						(66)	(3)	
The favourable variance is due to anticipated underspends on telephones £30k, printing & stationery £10k, postages £10k, advertising £10k and courses £10k.								
Transport Costs						(6)	1	
Supplies and Services						(90)	(60)	
The favourable variance is due to anticipated underspends on miscellaneous expenses £120k, service charges £30k and furniture purchases £10k, partially offset by overspends on hardware maintenance costs £70k. The favourable movement since P8 is due to a budget adjustment to reflect expenditure on Self Directed Support funded from grant income.								
Commissioning Services						6	0	
Income						(1)	62	
The adverse movement since P8 is due to the budget adjustment for Self Directed Support funding.								
						(223)	7	