

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

DIRECTORATE : Education And Children's Services

As at end of March 2015				
ACCOUNTING PERIOD 12	Full Year Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Variance Percent %
Head of Service - Communities, Culture & Sport	40,540	39,353	(1,187)	(2.9)
Head of Service - Education Services	127,406	127,634	228	0.2
Head of Service - Resources	3,936	4,004	68	1.7
TOTAL	171,882	170,991	(891)	(0.5)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/2015

DIRECTORATE :Education Culture & Sport

HEAD OF SERVICE :

As at end of March 2015	Full Year revised Budget	Actual Expenditure	Variance Amount	Variance Percent	Change from Last Report
	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 12					
STAFF COSTS	20,524	19,312	(1,212)	(5.9)	(107)
PROPERTY COSTS	2,150	2,120	(30)	(1.4)	(31)
ADMINISTRATION COSTS	566	515	(51)	(9.0)	(33)
TRANSPORT COSTS	175	155	(20)	(11.4)	(10)
SUPPLIES & SERVICES	5,842	6,407	565	9.7	104
COMMISSIONING SERVICES	7,136	6,934	(202)	(2.8)	(163)
TRANSFER PAYMENTS TOTAL	9,850	10,177	327	3.3	448
GROSS EXPENDITURE	46,243	45,620	(623)	(1.3)	208
LESS: INCOME					
GOVERNMENT GRANTS	(1,170)	(1,033)	137	(11.7)	177
OTHER GRANTS	(551)	(787)	(236)	42.8	(163)
FEES & CHARGES	(2,821)	(2,948)	(127)	4.5	(446)
RECHARGES	(355)	(482)	(127)	35.8	(128)
OTHER INCOME	(806)	(1,017)	(211)	26.2	(5)
TOTAL INCOME	(5,703)	(6,267)	(564)	9.9	(565)
NET EXPENDITURE	40,540	39,353	(1,187)	(2.9)	(357)

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	VARIANCE	CHANGE
	£'000	£'000
<u>Staff Costs</u>		
The main staffing underspend areas were, Communities £270k, Culture £350k, Early Years £360k plus Families & Vulnerable Learners £430k	(1,212)	(107)
<u>Property Costs</u>	(30)	(31)
<u>Administration costs</u>	(51)	(33)
<u>Transport costs</u>	(20)	(10)
<u>Supplies & Services</u>		
The major change from the previous forecast mainly reflects an underspend of £150k in Surestart funding.	565	104
<u>Commissioning Services</u>		
Out Of Authority Placements were £1M greater than budgeted at £3.5M. This was offset by lower than expected payments to Pre School Providers.	(202)	(163)
<u>Transfer Payments</u>		
Transition grants to stand alone community centres were £160k below budget reflecting the number of centres which have fulfilled the requirements to operate on their own. This was offset by additional payments in respect of the Belmont Cinema plus additional Sport Grant Expenditure which was supported by Common Good Income.	327	448
<u>Income - Government Grants</u>		
This variance reflects Creative Scotland Grants where permission was granted to carry forward underspends to the next financial year.	137	177
<u>Income - Other Grants</u>		
The additional income reflects a number of small grants which will be utilised within the current financial year 2015-16.	(236)	(163)
<u>Income - Fees & Charges</u>		
While Creche Income was ultimately £250K less than budgeted, the variance reflects delays in banking of Receipts which is being closely monitored by finance and service staff to ensure regular banking is carried out.	(127)	(446)
<u>Income - Recharges</u>	(127)	(128)
Final income reflects recharges to the Common Good Fund in relation to underspends in Sports Grants from 2013-14 which were carried forward into 2014-15.		
<u>Income - Other Income</u>	(211)	(5)
	(1,187)	(357)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2014/ 2015

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

As at end of March 2015

Accounting Period 12	Full Year Revised Budget	Actual Expenditure	Variance Amount	Variance Percent	Change from Last Report
	£'000	£'000	£'000	%	£'000
STAFF COSTS	96,311	95,688	(623)	(0.6)	(1,221)
PROPERTY COSTS	25,091	24,901	(190)	(0.8)	42
ADMINISTRATION COSTS	214	182	(32)	(15.0)	(37)
TRANSPORT COSTS	250	213	(37)	(14.8)	(35)
SUPPLIES & SERVICES	7,835	8,506	671	8.6	627
COMMISSIONING SERVICES	403	441	38	9.4	8
TRANSFER PAYMENTS TOTAL	134	121	(13)	(9.7)	7
GROSS EXPENDITURE	130,238	130,052	(186)	(0.1)	(609)
LESS: INCOME					
GOVERNMENT GRANTS	(506)	(311)	195	(38.5)	196
OTHER GRANTS	(356)	(314)	42	(11.8)	92
FEEES & CHARGES	(1,119)	(947)	172	(15.4)	81
OTHER INCOME	(851)	(846)	5	(0.6)	104
TOTAL INCOME	(2,832)	(2,418)	414	(14.6)	473
NET EXPENDITURE	127,406	127,634	228	0.2	(136)

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	VARIANCE £'000	CHANGE £'000
<u>Staff Costs</u>		
The year to date position mainly reflects a cumulative staffing underspend in respect of the schools DEM budgets. These sums have been utilised by schools to purchase additional teaching resources such as books and IT equipment and this is reflected in the Supplies & Services expenditure line.	(623)	(1,221)
<u>Property Costs</u>		
The Unitary Charge budget was underspent by £155K as a result of contract monitoring efficiencies plus savings as a result of minimal vandalism costs and contractual letting income sharing arrangements.	(190)	42
<u>Administration costs</u>		
	(32)	(37)
<u>Transport costs</u>		
	(37)	(35)
<u>Supplies & Services</u>		
There is a one year saving of £120K within the Exam Fee budget which reflects changes in the SQA invoicing process only. The bulk of the overspends reflects schools utilising staffing underspends to purchase additional teaching resources.	671	627
<u>Commissioning Services</u>		
	38	8
<u>Transfer payments</u>		
	(13)	7
<u>Income - Government Grants</u>		
The variance reflects grants which were for more than one financial year and which have been carried forward into 2015-16	195	196
<u>Other Grants</u>		
The variance reflects grants which were for more than one financial year and which have been carried forward into 2015-16	42	92
<u>Income - Fees & Charges</u>		
Music Fees were £60K less than anticipated. This was partially related to staff vacancies and was offset by lower than forecasts staff costs.	172	81
<u>Income - Other Income</u>		
Shared Premises Cost Recoveries were £40K higher than budget reflecting year on year cost increases which have been recharged.	5	104

228	(136)
-----	-------

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

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

As at end of March 2015

Accounting Period 12	Full Year revised Budget	Actual Expenditure	Variance Amount	Variance Percent	Change from Last Report
	£'000	£'000	£'000	%	£'000
STAFF COSTS	2,638	2,503	(135)	(5.1)	75
PROPERTY COSTS	137	119	(18)	(13.1)	(41)
ADMINISTRATION COSTS	440	463	23	5.2	(23)
TRANSPORT COSTS	56	64	8	14.3	6
SUPPLIES & SERVICES	775	927	152	19.6	(60)
TRANSFER PAYMENTS	325	293	(32)	(9.8)	(5)
GROSS EXPENDITURE	4,371	4,369	(2)	-0.05	(48)
LESS: INCOME					
GOVERNMENT GRANTS	(366)	(313)	53	(14.5)	16
OTHER GRANTS	(25)	(22)	3	(12.0)	3
FEES & CHARGES	(10)	(10)	0	0.0	0
OTHER INCOME	(34)	(20)	14	(41.2)	6
TOTAL INCOME	(435)	(365)	70	(16.1)	25
NET EXPENDITURE	3,936	4,004	68	1.73	(23)

BUDGET TO DATE MONITORING VARIANCE NOTES

VARIANCE	CHANGE
£'000	£'000

Staff Costs

The year to date underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings. The change from the previously estimated figure reflects some filling of posts plus greater than forecast staff advertising posts as the service continues extensive recruiting to fill front line posts within schools and services.

(135)	75
-------	----

Property costs

(18)	(41)
------	------

Administration costs

Additional PVG check costs of £60K have largely been offset by underspends in other administration costs.

23	(23)
----	------

Transport costs

8	6
---	---

Supplies & Services

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 departments.

152	(60)
-----	------

Transfer Payments

Within this heading, payments to students in respect of Education Maintenance payments was slightly less than budgeted. This is reflected in reduced grant income.

(32)	(5)
------	-----

Government Grants

Education Maintenance Allowance Expenditure, which is wholly reclaimable from the Scottish Government was slightly less than budgeted.

53	16
----	----

Other Grants

3	3
---	---

Income - Fees & Charges

0	0
---	---

Other Income

14	6
----	---

68	(23)
----	------