

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/2016

DIRECTORATE : Education & Childrens Services

As At 30 June 2015	Year to Date				Forecast to Year End		
ACCOUNTING PERIOD 03	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance Amount	Variance Percent
	£'000	£'000	£'000	£'000	£'000	£'000	%
Head of Service - Inclusion	16,508	4,143	3,944	(199)	17,301	793	4.8
Head of Service - Education Services	153,591	37,195	34,431	(2,764)	152,126	(1,465)	(1.0)
Head of Service - Resources	5,173	1,443	1,325	(118)	4,950	(223)	(4.3)
Head Of Service- Childrens Social Work	37,581	9,647	9,472	(175)	38,011	430	0.0
TOTAL	212,853	52,428	49,172	(3,256)	212,388	(465)	(0.2)

DIRECTORATE :Education & Children's Services
HEAD OF SERVICE : H Shanks

As At 30 June 2015	Full Year revised Budget	BUDGET TO DATE			PROJECTION TO YEAR END		
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent
ACCOUNTING PERIOD 03	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	12,510	3,144	2,672	(472)	12,467	(43)	-0.3%
PROPERTY COSTS	296	73	82	9	287	(9)	-3.0%
ADMINISTRATION COSTS	38	9	7	(2)	38	0	0.0%
TRANSPORT COSTS	88	22	24	2	93	5	5.7%
SUPPLIES & SERVICES	630	158	157	(1)	630	0	0.0%
COMMISSIONING SERVICES	3,190	798	1,023	225	4,029	839	26.3%
GROSS EXPENDITURE	16,751	4,204	3,965	(239)	17,544	792	4.7%
LESS: INCOME							
OTHER GRANTS	(144)	(36)	(17)	19	(144)	0	0.0%
FEES & CHARGES	(8)	(2)	(2)	0	(8)	0	0.0%
OTHER INCOME	(91)	(23)	(2)	21	(91)	0	0.0%
TOTAL INCOME	(243)	(61)	(21)	40	(243)	0	0.0%
NET EXPENDITURE	16,508	4,143	3,944	(199)	17,301	792	4.8%

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

The estimated underspend reflects vacancy levels within this part of the service. This has been partly offset by Escort costs which are expected to be £110K greater than budget. (43)

Property Costs

No significant variances from budget are forecast for this item. (9)

Administration costs

No significant variances from budget are forecast for this item. 0

Transport costs

No significant variances from budget are forecast for this item. 5

Supplies & Services

No significant variances from budget are forecast for this item. 0

Commissioning Services

The forecast variance reflects the high level of commitments in respect of Out Of Authority Placements, as detailed in the main body of the report. 839

Transfer payments

No significant variances from budget are forecast for this item. 0

Income - Government Grants

No significant variances from budget are forecast for this item. 0

Income - Other Grants

No significant variances from budget are forecast for this item. 0

Income - Fees & Charges

No significant variances from budget are forecast for this item. 0

Income - Recharges

No significant variances from budget are forecast for this item. 0

Income - Other Income

No significant variances from budget are forecast for this item. 0

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/ 2016

DIRECTORATE :Education & Children's Services
HEAD OF SERVICE : C Penman

As At 30 June 2015	BUDGET TO DATE				PROJECTION TO YEAR END		
	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent
	£'000	£'000	£'000	£'000	£'000	£'000	%
ACCOUNTING PERIOD 03							
STAFF COSTS	109,457	27,350	24,974	(2,376)	108,654	(803)	-0.7%
PROPERTY COSTS	26,870	5,304	5,137	(167)	26,365	(505)	-1.9%
ADMINISTRATION COSTS	858	200	109	(91)	851	(7)	-0.8%
TRANSPORT COSTS	305	76	73	(3)	314	9	3.0%
SUPPLIES & SERVICES	9,177	2,920	2,897	(23)	9,158	(19)	-0.2%
COMMISSIONING SERVICES	4,139	998	930	(68)	3,860	(279)	-6.7%
TRANSFER PAYMENTS TOTAL	9,704	1,890	2,393	503	9,707	3	0.0%
GROSS EXPENDITURE	160,510	38,738	36,513	(2,225)	158,909	(1,601)	-1.0%
LESS: INCOME							
GOVERNMENT GRANTS	(735)	(147)	(641)	(494)	(780)	(45)	6.1%
OTHER GRANTS	(559)	(116)	(471)	(355)	(553)	6	-1.1%
FEES & CHARGES	(4,053)	(1,013)	(840)	173	(3,878)	175	-4.3%
OTHER INCOME	(1,572)	(267)	(130)	137	(1,572)	0	0.0%
TOTAL INCOME	(6,919)	(1,543)	(2,082)	(539)	(6,783)	136	-2.0%
NET EXPENDITURE	153,591	37,195	34,431	(2,764)	152,126	(1,465)	-1.0%

BUDGET TO DATE MONITORING VARIANCE NOTES

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.

Within the overall staffing budget, the main underspend areas are as follows. The probationers budget is expected to be £170K underspent 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. Central Staffing is expected to be £300K underspent although recruitment in the second half of the year is likely to mean this is a short term saving only. The library service is expected to be £200K less than budget following staff restructuring. Both the Music Service and Childcare Services are forecast to have staffing underspends of £100K each, although this will be required to offset reduced income levels associated with these units.

Staff Advertising costs are expected to be £200K greater than budget as the service continues to explore all avenues in order to fill vacant Teaching posts.

The Teachers Absence budget is predicted to be £80K greater than budget, taking into account year to date and historical expenditure patterns.

(803)

Property Costs

The Unitary Charge budget is expected to be underspent by £185K as a result of contract monitoring efficiencies plus savings as a result of minimal vandalism costs and contractual letting income sharing arrangements. Energy budgets are expected to be £320K less than budgeted in line with previous years expenditure levels after taking account of contractual changes.

(505)

Administration costs

No significant variances from budget are forecast for this item.

(7)

Transport costs

No significant variances from budget are forecast for this item.

9

Supplies & Services

No significant variance from budget are forecast for this item.

(19)

Commissioning Services

Some one off savings are expected in relation to Pre School providers. This is largely due to timing issues.

(279)

Transfer payments

No significant variances from budget are forecast for this item.

3

Income - Government Grants

No significant variances from budget are forecast for this item.

(45)

Other Grants

No significant variances from budget are forecast for this item.

6

Income - Fees & Charges

Creche income is expected to be £150K under budget, in line with previous years income levels. Music tuition Fees are expected to be £75K less than budget. In both of these cases these adverse variances, staffing vacancies are likely to largely offset this.

175

Income - Other Income

0

(1,465)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/ 2016

DIRECTORATE :Education & Children's Services
HEAD OF SERVICE : E Couperwhite

As At 30 June 2015	BUDGET TO DATE				PROJECTION TO YEAR END		
	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent
ACCOUNTING PERIOD 03	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	3,506	876	787	(89)	3,340	(166)	-4.7%
PROPERTY COSTS	429	99	66	(33)	332	(97)	-22.6%
ADMINISTRATION COSTS	307	76	71	(5)	356	49	16.0%
TRANSPORT COSTS	31	7	15	8	43	12	38.7%
SUPPLIES & SERVICES	955	399	384	(15)	934	(21)	-2.2%
COMMISSIONING SERVICES	22	5	7	2	22	0	0.0%
TRANSFER PAYMENTS	285	71	89	18	285	0	0.0%
GROSS EXPENDITURE	5,535	1,533	1,419	(114)	5,312	(223)	-4.0%
LESS: INCOME							
GOVERNMENT GRANTS	(326)	(81)	(89)	(8)	(326)	0	0.0%
FEES & CHARGES	(36)	(9)	(5)	4	(36)	0	0.0%
TOTAL INCOME	(362)	(90)	(94)	(4)	(362)	0	0.0%
NET EXPENDITURE	5,173	1,443	1,325	(118)	4,950	(223)	-4.3%

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	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.	(166)
<u>Property Costs</u> No significant variances from budget are forecast for this item.	(97)
<u>Administration costs</u> Additional PVG check costs of £50K are expected which represents the completion of the councils 2 year programme to ensure all PVG checks are updated.	49
<u>Transport costs</u> No significant variances from budget are forecast for this item.	12
<u>Supplies & Services</u> No significant variances from budget are forecast for this item.	(21)
<u>Transfer Payments</u> No significant variances from budget are forecast for this item.	0
<u>Government Grants</u> No significant variances from budget are forecast for this item.	0
<u>Other Grants</u> No significant variances from budget are forecast for this item.	0
<u>Income - Fees & Charges</u> No significant variances from budget are forecast for this item.	0
<u>Other Income</u> No significant variances from budget are forecast for this item.	0
	(223)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/ 2016

DIRECTORATE :Education & Children's Services
HEAD OF SERVICE : B Oxley

As At 30 June 2015	Full Year revised Budget	BUDGET TO DATE			PROJECTION TO YEAR END		
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent
ACCOUNTING PERIOD 03	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	16,733	4,183	3,813	(370)	15,953	(780)	-4.7%
PROPERTY COSTS	546	86	55	(31)	494	(52)	-9.5%
ADMINISTRATION COSTS	241	60	44	(16)	243	2	0.8%
TRANSPORT COSTS	408	102	166	64	588	180	44.1%
SUPPLIES & SERVICES	1,041	260	90	(170)	565	(476)	-45.7%
COMMISSIONING SERVICES	17,998	4,503	5,033	530	19,059	1,061	5.9%
TRANSFER PAYMENTS	921	530	310	(220)	1,416	495	53.7%
GROSS EXPENDITURE	37,888	9,724	9,511	(213)	38,318	430	1.1%
LESS: INCOME							
GOVERNMENT GRANTS	(293)	(73)	(36)	37	(293)	0	0.0%
FEES & CHARGES	(14)	(4)	(3)	1	(14)	0	0.0%
TOTAL INCOME	(307)	(77)	(39)	38	(307)	0	0.0%
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NET EXPENDITURE	37,581	9,647	9,472	(175)	38,011	430	1.1%

BUDGET TO DATE MONITORING VARIANCE NOTES

PROJECTED
VARIANCE
£'000

Staff Costs

The main areas of forecast underspend are in Young peoples Care & Protection of £520K and Family And Community Support of £420K. This has been offset by some one-off restructuring costs and the high cost of Agency staff which is being reviewed by the Head Of Service on a quarterly basis.

(780)

Property Costs

No significant variances from budget are forecast for this item.

(52)

Administration costs

No significant variances from budget are forecast for this item.

2

Transport costs

This is mainly Staff Travel and related costs which are expected to be £180K greater than budget. This is in line with previous years expenditure levels.

180

Supplies & Services

This saving is in relation to equipment, furniture, catering and other expenditure for the Early Years Change Fund and Intensive Support & learning.

(476)

Commissioning

The main variance is in relation to Out Of Authority Placements linked to this Head Of Service. This is expected to be £1.2M in excess of budget.

1,061

Transfer Payments

Forecast is based upon current client numbers and expenditure. This is subject to review by the Children with Disabilities Working Group.

495

Government Grants

No significant variances from budget are forecast for this item.

0

Other Grants

No significant variances from budget are forecast for this item.

0

Income - Fees & Charges

No significant variances from budget are forecast for this item.

0

Other Income

No significant variances from budget are forecast for this item.

0

430