

DRAFT

SOCIAL CARE AND WELLBEING COMMITTEE
14 January 2010.

REVENUE BUDGET MONITORING 2009/2010 – SCW/09/034

With reference to Article 6 of the minute of the previous meeting of 1st December, 2009, the Committee had before it a joint report by the Director of Social Care and Wellbeing and the City Chamberlain which provided information on the current year's revenue budget performance for Social Care and Wellbeing Services and outlined areas of risk and management action.

The report (a) advised that the total Social Care and Wellbeing budget amounted to approximately £111m net expenditure; (b) indicated that based upon present forecasts, it was anticipated that the financial performance of the service would result in an adverse movement on the Council finances overall; (c) explained that this position would be reflected in the overall financial monitoring for the Council when it is reported to Finance and Resources Committee at the end of this committee cycle; (d) advised that there were significant pressures on the Adults Community Care budgets, with care commitments currently £4.7m above budget; (e) stated that this position reflected additional pressures on needs led services; (f) explained that further management action was required to bring the commitment level back in line with budget; (g) indicated that actions being taken included vacancy management to achieve savings on staff costs; savings on costs from purchased day care by greater use of in-house day care for older people, increased income through rigorous application of the charging policy and savings on care packages as they are reviewed; (h) advised that there were also significant pressures on the Children's Residential School and external fostering budgets with

a 26% increase in referrals to Children's Services over the past twelve months, together with a 34% increase in children on the Child Protection Register; (i) indicated that the total number of children in foster care had increased by 17% over the same period; (j) stated that commitments for external residential and fostering services were currently £2.4m above budget; (k) outlined savings achieved to date, together with proposed management actions to achieve full year savings target; (l) explained that in overall terms, the position reflected current spend above budget of £5m and a projected forecast overspend of £5.2m for the year; (m) advised that there had been an improvement in projection of £1.3m since the report to the Committee in October; (n) indicated that management actions had been instigated with a view to reducing the forecast overspend (these were detailed within the report at paragraph 6.7) and as such, it was anticipated that the impact of these actions would be to reduce the overspend by £3.1m; and (o) had attached as appendices, the overall budget for the service and detailed analysis in respect of services managed by the Service Director and the three Heads of Service.

The report recommended:-

that the Committee -

- (a) consider and note the report and the information on management action and risks contained therein; and
- (b) instruct that officers continue to review budget performance and report on service strategies to ensure a balance budget.

The Convener, seconded by the Vice-Convener, moved:-

that the Committee approve the recommendations and receive a report back to the next meeting detailing the implications of the management actions taken.

Councillor Ironside moved as an amendment, seconded by Councillor Young:-

that the Committee instruct the Director of Social Care and Wellbeing not to implement the management actions outlined at paragraph 6.7 of the report, until such time as members have had the opportunity to consider the impact of the failure to deliver services on the Council's clients, and that the costs of this proposal be met from contingencies

Within the terms of standing order 12(3) and having been advised by the City Chamberlain, the Convener ruled the above amendment incompetent, therefore:-

Councillor Ironside moved as an amendment, seconded by Councillor Young:-

that the report be referred to full Council.

On a division, there voted:- for the motion (10) – the Convener; the Vice-Convener; and Councillors Cormack, Malone, McDonald, Penny, Jennifer Stewart, Kevin Stewart, Wendy Stuart and Kirsty West; for the amendment (5) – Councillors Allan, Donnelly, Ironside, Laing and Young.

The Committee resolved:-

to adopt the terms of the motion.

In terms of Standing Order 36(3) Councillor Ironside intimated that he wished this matter to be referred to Council for consideration. Councillors Allan, Donnelly, Laing and Young supported Councillor Ironside in this regard.

The Committee further resolved:-

To refer the report to Council for further consideration.

ABERDEEN CITY COUNCIL

COMMITTEE: Social Care and Wellbeing

DATE: 14 January 2009

DIRECTOR: Fred McBride and City Chamberlain

TITLE OF REPORT: 2009/10 REVENUE BUDGET MONITORING

REPORT NUMBER: SCW/09/034

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to
- i) bring to Committee members notice the current year revenue budget performance to date 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) consider and note this report and the information on management action and risks that is contained herein; and
 - ii) instruct that officers continue to review budget performance and report on service strategies to ensure a balanced budget.

3. FINANCIAL IMPLICATIONS

- 3.1. The total Social Care and Wellbeing budget, amounts to around £111 million net expenditure.
- 3.2. Based upon present forecasts it is anticipated that the financial performance of the service will result in an adverse movement on the Council finances overall. This position will be reflected in the overall financial monitoring for the Council when it is reported to Finance and Resources Committee at the end of this Committee cycle.
- 3.3. Further details of the financial implications are set out in section 6 and the appendices attached to this report.

4. SERVICE & COMMUNITY IMPACT

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

5. OTHER IMPLICATIONS

- 5.1. 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.

6. REPORT

- 6.1 This report informs members of the current year revenue budget performance to date, for the service's budget and provides high level summary for the consideration of Members, to period 7 (to end of October 2009). 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.

- 6.2 The service report and associated notes are attached at Appendices A to F

Financial Position and Risks Assessment

- 6.3 At this time, the following continuing areas of risk are highlighted together with management action being taken.

- 6.3.1 There are significant pressures on the Adults community care budgets. Care commitments are currently £4.7m above budget. As previously reported this position reflects additional pressures on needs led services. Further management action is required to bring the commitment level back in line with budget. Actions being taken include vacancy management to achieve savings on staff costs; savings on costs from purchased day care by greater use of in-house day care for older people; increased income through rigorous application of the charging policy and savings on care packages as they are reviewed.

6.3.2 There are also significant pressures on the Children's residential school and external fostering budgets. Previous reports to Budget Monitoring Board have outlined a 26% increase in referrals to children's services over the last 12 months, together with a 34% increase in children on the child protection register. The total number of children in foster care has increased by 17% over the same period. Commitments for external residential and fostering services are currently £2.4m above budget. This reflects the additional pressures outlined above and savings not yet achieved. The review of all remaining young people who are looked after and accommodated continues to progress.

6.3.3 There are also additional pressures in areas where it has not been possible to complete savings action plans on time. The table below outlines savings achieved to date, together with proposed management actions to achieve full year savings target.

Savings Description	Full Year Budget Saving £000	Savings achieved to date £000	Explanation/management action	Projected Saving £000
re-commissioning of externally provided children's services	260	200	We are continuing to meet with providers from the voluntary sector with a view to meeting the remainder of the savings.	260
children's services staffing and management review	300	84	Prior to the service redesign, £300k of savings was identified. The review of services and redesign evidences that these savings are no longer achievable while ensuring safe operational practice. Additional work is underway to identify other potential savings to offset this.	84
externalisation of Learning Disability specialist day service	63	0	Garden Crafts was due to transfer to a voluntary sector provider. The provider has pulled out of the transfer. Alternative providers/social enterprise organisations are being sought.	0
implementing charging for Learning Disability and Older People's day centre services	140	70	£70k achieved by implementation w.e.f. 1 st October. Further savings of £35k will be found in older people's day services.	105
redesign of Learning Disability day care services	150	130	This relates to a reduction in staffing of 5 posts in the Community Placement Team. 4 persons have been released or redeployed and 1 is likely to be offered voluntary severance, following unsuccessful attempts at redeployment. Savings will be recalculated once this post goes but total may not be more than £130,000. Additional savings will be made through efficiencies and vacancy savings within adult services.	130
redesign of Learning Disability day care services	350	0	The closure of Burnside Day centre is dependant on the provision of alternative opportunities in the community for people who meet the eligibility criteria for services. Due to the nature of the needs of the service user group we have extended the period for consultation and commissioning of services. Alternative savings are being sought, including closure of the kitchen with effect from 31 st July.	50

6.3.4 It is noted that some savings have been fully achieved. These are as follows:

- i) Temporary closure of Seaton Family Centre (80k)
- ii) Children's Services, Early Years staff reduction (30k)
- iii) Reduction in Playscheme budget (50K)
- iv) Reduction in LD respite services (£150k)
- v) Mental Health, re-commissioning and de-commissioning of services (£204k)
- vi) Reduced staffing in office of chief Social Work Officer (£75k)
- vii) Reduced staffing in Adults Services (£50k)
- viii) Re-provisioning of transport, older people's services (£150k)
- ix) Closure of Croft House (£300k)
- x) Reduced staffing in older people's services (£801k)

6.4 In overall terms at this stage, as set out in Appendix A, the position reflects current spend above budget of £5.0m, and a projected forecast overspend of £5.2m for the year, if the current trends continue to year end. The overspend projection may be summarised as follows:

	<u>£000</u>
Adults community care budget (see 6.3.1 above)	4,657
Childrens external residential placements (see 6.3.2 above)	2,431
Underspends on other Agencies costs	(1,169)
Underspend on employee costs	(6)
Underspends on other non-employee budgets	(864)
Shortfall on income	<u>120</u>
	<u>5,169</u>

6.5 This is an improvement in projection since the report to the October Committee meeting of £1.3m. The following significant variations in forecast should be noted:

- i) It has been confirmed that £400k of severance related costs that were previously included within the service's expenditure totals will be met from earmarked sums in the General Fund balance
- ii) favourable variance on agency costs in adults services (anticipated reduction in the cost of care packages) £400k
- iii) anticipated saving on integrated drugs budget by not committing any further expenditure against this budget in this financial year, £463k

6.6 The management actions outlined at paragraph 6.7 below have been instigated with a view to reducing the forecast overspend and it is anticipated that the impact of these actions will be to reduce the overspend by £3.1m. Further action is being examined and costed.

Management Action

- 6.7 The following suite of measures has been instructed to all Social Work managers in order to maximise short term savings in an effort to bring the budget back into balance.
- All requests for the need to employ agency staff to be submitted to Head of Service for consideration by the Social Care Management Team
 - No overtime will be worked unless it is essential to cover our statutory service or is considered that there is a risk to “life or limb” – **all** overtime will only be agreed following approval of the Director or a Head of Service
 - Only essential purchases will be authorised and only with the approval of a Head of Service or the Operational Support Manager
 - Admissions to Care Homes, both from Hospital and Community, will be restricted to a minimum and allocated on the basis of assessment of need. Decisions will be scrutinised at Head of Service/Director level
 - There will be no further increase in care packages for the remainder of this financial year
 - There will be no further purchased day care for the remainder of this financial year
 - External Respite commitments will be reduced or stopped for the remainder of this financial year
 - There will be no recommendations for external placements and firm gate keeping arrangements for children will be in place
 - Uncommitted balances will be taken as savings as approved by Heads of Service
 - Travel outwith the City will be approved on an exceptional basis only
 - There will be no further conferences/external training for the remainder of this financial year
 - 10/11 savings proposals to be brought forward in 09/10 wherever possible
- 6.8 Action has also been taken to source additional resources to complement the existing finance support for the service in order to ensure the robustness and accuracy of the figures being reported. This work is ongoing.

7. REPORT AUTHOR DETAILS

Paul Dixon
Acting Principal Accountant
pdixon@aberdeencity.gov.uk
01224 522928

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

8. BACKGROUND PAPERS

Financial ledger data extracted for the period;

**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		
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
TOTAL BUDGET		111,509	67,231	72,235	5,004	116,678	5,169	4.6%	(1,308)

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
GROSS EXPENDITURE		4,646	2,629	2,383	(246)	4,283	(363)	-7.8%	(266)
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
TOTAL INCOME		(1,355)	(33)	(10)	23	(1,330)	25	-1.8%	6
NET EXPENDITURE		3,291	2,596	2,373	(223)	2,953	(338)	-10.3%	(260)

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
GROSS EXPENDITURE		111,849	62,844	64,139	1,295	115,779	3,930	3.5%	(1,172)
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
TOTAL INCOME		(36,420)	(16,064)	(14,571)	1,493	(36,775)	(355)	1.0%	(27)
NET EXPENDITURE		75,429	46,780	49,568	2,788	79,004	3,575	4.7%	(1,199)

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
GROSS EXPENDITURE		29,685	15,839	18,585	2,746	31,949	2,264	7.6%	130
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
TOTAL INCOME		(432)	(29)	(15)	14	(398)	34	-7.9%	16
NET EXPENDITURE		29,253	15,810	18,570	2,760	31,551	2,298	7.9%	146

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)	
GROSS EXPENDITURE		1,960	1,126	1,057	(69)	1,810	(150) -7.7%	(21)	
LESS: INCOME									
TOTAL INCOME		0	0	0	0	0	#DIV/0!	0	
NET EXPENDITURE		1,960	1,126	1,057	(69)	1,810	(150) -7.7%	(21)	

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
	(150)	(21)

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	
GROSS EXPENDITURE		1,584	923	667	(256)	1,363	(221) -14.0%	25	
LESS: INCOME									
RECHARGES TO OTHER ACCOUNTS		(8)	(4)	0	4	(3)	5 -62.5%	1	
TOTAL INCOME		(8)	(4)	0	4	(3)	5 -62.5%	1	
NET EXPENDITURE		1,576	919	667	(252)	1,360	(216) -13.7%	26	

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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