

ABERDEEN CITY COUNCIL

COMMITTEE	Education and Children's Services Committee
DATE	28 th January 2016
DIRECTOR	Judith Proctor and Head of Finance
TITLE OF REPORT	2015/16 REVENUE BUDGET MONITORING (Adult Social Care)
REPORT NUMBER	ECS/SCW/020
CHECKLIST COMPLETED	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.
- iii) Approve the virements outlined in 5.3.1.

3. FINANCIAL IMPLICATIONS

3.1 The revised total Adult Social Care revenue budget amounts to around £88.2m net expenditure.

- 3.2 Based upon present forecasts it is anticipated that the financial performance of the Directorate will result in a budget overspend of £4k. The forecast position incorporates the pay award of £1.5%. The service would otherwise have reported a £170k underspend which would have been offset by corresponding amounts in corporate budgets.

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 Adult Social Care revenue budget performance to date, and provides a high level summary for the consideration of Members, to period 7 (to end of October 2015).
- 5.2 The Directorate's revenue budget report and associated notes are attached at Appendices A to E.

Financial Position

Revenue Budget

- 5.3 In overall terms, as set out in Appendix A, the position at the 31st October reflects a current underspend of £470k, and a forecast overspend of approximately £10k for the year.
- 5.3.1 Virements have been incorporated into the figures to more correctly align budgets with actual expenditure and income, and Committee are asked to approve these in accordance with the scheme of virements in the financial regulations. More details can be found in appendices B to E.
- 5.3.2 The year to date positions shows net expenditure to be £470k below budget. The net underspend is due to variances in the areas outlined below:
- Underspend on other running expenses £540k.
 - Over-recovery of income £270k

- Overspend on staffing £200k.
- Overspend on commissioned services including direct payments of £140k.

5.3.3 The forecast outturn is for an adverse variance of approximately £10k. This represents a favorable movement of £30k since Adult Social Care expenditure was reported to Education and Children's Services committee in September. The significant changes in the forecast are as follows:

- Adverse movement on employee costs £390k. This reflects pay increase £170k (to be funded from within the service), increased older people change fund spend £100k (offset by additional income), additional spend criminal justice £90k (offset by additional funding £60k), increased spend on Learning Disability service £80k (including Stocket Parade decant £50k), SDS funded posts £80k (project manager £40k and two SDS senior practitioners £40k); partially offset by net favorable movement on head of joint operations reflecting budget virement £130k.
- Adverse movement of £200k on other running costs. The major variances are projects funded by integrated care fund £370k (head of joint operations), budget virement reducing savings on rents £70k (mental health), increased care monitoring 2000 payments £30k, older peoples change fund £30k; partially offset by budget virement to net off PBB savings £160k (criminal justice) and budget virement to reduce hire of taxis £100k and car parking spend £30k (learning disability).
- Adverse movement of £80k in commissioned services (including direct payments). In head of joint operations there is an adverse movement of £220k reflecting services commissioned by TEC grant. In criminal justice there is an adverse movement of £180k reflecting budget virement. In lead service manager 1 there is a favorable movement of £190k reflecting favorable movement needs led LD services £640k, direct payments of £440k (virement of £600k less additional spend £160k); partially offset by adverse movements on physical disability needs led £440k (£350k virement and £90k additional spend), net learning disability block funded £260k (£300k virement less £40k reduced expenditure) and increased net needs led older people £180k (£100k virement and £80k increased costs). In lead service manager 2 there is a favorable movement of £130k reflecting decreased spend on needs led mental health services £590k; partially offset by reclassified expenditure on employment services £460k.
- Increased over-recovery of income £700k. In head of joint operations there is a favorable movement of £580k: consisting of additional integrated care funding £370k, TEC grant £220k, SDS grant £80k, charging policy income £80k, delayed discharge

income £60k; partially offset by virement of NHS funded posts £180k and reduced elderly and disabled events spend £50k; in criminal justice there is a favorable movement of £100k: consisting of budget virement £40k (and therefore reduced under-recovery income), additional funding for women's services £40k and reversal unrequired section 10 provision £20k; in lead service manager 1 there is a favorable movement of £40k : consisting of net movement in client contributions £1,130k (£810k virement and additional income £320k), removal Clifton road rental £30k; partially offset by adverse movements on net NHS funding £620k (£790k virement less £140k older people change fund and £30k welfare rights income transferred from housing), in-house client contributions £400k, SDS grant £40k, meal charges £40k and recharges to capital £20k; in lead service manager 2 there is an adverse movement of £20k consisting of under-recovery client contributions £90k, budget virement to NHS income budget £50k (and therefore net decrease in NHS income variance £50k); partially offset by favorable net movement in rental income £110k and additional income other councils £10k.

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

- Overspend on commissioned services (including direct payments) £1.2m. A significant proportion of the Adult Social Care 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. There are three main elements:-

there is an anticipated overspend on needs led direct payments of £1.62m;

there is an anticipated underspend of £410k on needs led commissioned services consisting of underspends in older people £1.84m, physical disability £470k and addictions £170k; partially offset by overspends in learning disability £2.02m, and mental health £50k;

there is an anticipated underspend on block funded services of £10k reflecting underspends on mental health £290k, addictions £40k and other adult services £30k; partially offset by services funded by TEC grant £220k, learning disability overspend £110k and adult protection overspend £20k.

- Overspend on staffing costs £340k.

This reflects additional spend on learning disability teams £350k (reflecting increased costs of services brought in-house £260k , Stocket Parade decant £50k and £40k funded by SDS grant), additional older people change fund £130k (offset by NHS income), capital project officer £60k, Self Directed Support (SDS) project manager £40k and two SDS senior practitioner £40k (offset by SDS grant), duty team £20k, mental health teams £20k, adult protection £10k, interim arrangements £10k and domestic abuse team £10k; partially offset by underspends in vacant head of service post £130k, care management teams £110k and vacant directors post (7months) £80k and criminal justice £30k.

These were partially offset by:-

- Underspend on other running costs £690k:-

The ASLM1 budget has an anticipated net underspend of £710k. This results from underspends on additional telecare/responder services for the SDS project not yet being implemented £400k, disability aids and adaptations £170k, older people change fund match funding support £160k, rentals £130k, staff travel £40k and section 12 payments £20k; partially offset by overspends on Adult Services transport £90k, expenditure on social care properties £70k, legal expenses £20k, car parking £20k and other expenses £10k;

The criminal justice budget has an anticipated net underspend of £200k. This results from a reduction in expenditure on rates and rents due to relocation from Exchequer House to Spring Garden;

The ASLM2 budget has an anticipated net underspend of £30k. This results from anticipated underspend on rents.

These are partially offset by the Head of Joint Operations anticipated net overspend of £260k. This reflects anticipated expenditure on integrated care fund projects £370k (offset by integrated care fund income); partially offset by underspends on programme development £80k and elderly and disabled events programme £30k.

- Over-recovery of income £860k:-

This results from anticipated over-recovery of NHS funding £560k (integrated care fund £370k and older people change fund £190k), client contributions £320k, Housing Benefit £310k, TEC grant £220k, charging policy income £140k, other recoveries £60k, contributions from other local authorities £60k, other income £50k, SDS grant £40k and recoveries to capital £20k; partially offset by under-recovery client board in-house £550k, section 27 grant income £190k, rent income on properties £140k and elderly and disabled events £40k.

Ear-marked Reserves

5.3.4

As at Period 7 2015/16	Balance b/f 1 April 2015	Forecast for Year	New Amounts / (Unrequired) Amounts	Projected c/f 31 March 2016
	£'000	£'000	£'000	£'000
Projects	53	53	0	0
Revenue Grants	107	107	0	0
Total	160	160	0	0

As per the agreement letter dated the 11th June 2015, the See Hear Strategy grant has been paid to North East Sensory Services. Discussion and agreement of the final outturn of Earmarked Reserves projects and grants will form part of monthly budget monitoring meetings with budget managers.

Further details are provided in Appendix F.

Capital

5.3.5

As at Period 7 2015/16	Figures for Total Project				
Integration Joint Board	Approved Budget	Expenditure to Date	Forecast Expenditure		
	£'000	£'000	£'000	Pr	Cu
Social Care Facilities: Rosehill Replacement @ Burnside	4,400	421	4,400	A	G
	4,400	421	4,400		

- The business case for the new Rosehill Centre at the former Burnside site has been approved by SIP & Capital Review Group. All tender submissions have been returned within budget, and the project has been returned to Green status. The 12 month construction contract will follow, with the contractor expected to start immediately after New Year.

6. IMPACT

Improving Customer Experience –

Accurate budget monitoring and forecasting assists the Council to plan and design our services around current and future customer needs as much as possible.

Improving Staff Experience –

Good financial information improves good financial management and helps to track how successful management initiatives, such as service redesign, have been.

Improving our use of Resources –

As a public sector organisation, the Council has a legal duty to be open, transparent and accountable for spending public funds.

Corporate -

Aberdeen the Smarter City:

Smarter Governance (Participation)

Accurate budget monitoring and forecasting contributes to the process of Smarter Governance.

Smarter Living (Quality of Life)

Adult Social Care services contribute to the physical and emotional wellbeing of both our younger and older adult citizens, by offering support and activities which promote independence, resilience, confidence and self-esteem.

Public –

The Council has a duty to ensure that best value is considered in all of its operations and this report helps to inform that process.

7. MANAGEMENT OF RISK

Commissioned Services is a very significant element of the Adult Social Care budget at £104.0m (84%) 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 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 approximately £740k.

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.

Care providers may decide to discontinue some or all of their services within the Aberdeen City area for commercial reasons. There is a risk that alternative provision may need to be met at a premium in the short to medium term + £250k.

The Mental Welfare Commission have three “recorded matters” that may affect ACC. Recorded Matters instruct Councils to find accommodation and support in the community for some clients who are currently in a hospital ward. The annual cost of supporting these three clients would be approximately £500k. It is unlikely that ACC will directly support any of these clients before March 2016.

There is a potential saving of £440k if other Scottish local authorities accept that they should fully fund their clients placed at Newton Dee from the 1st May 2015. Aberdeenshire have accepted to pay for three clients and Moray for two clients.

There is currently a backlog of residential financial assessments for approximately 120 new clients and 900 annual re-assessments.. Progress on dealing with the backlog must be carefully monitored so that income forecasts are neither over nor under stated +/- £200k.

£375k of older people and physical disability invoices are currently under investigation by the processing team. In all cases the package varies from Carefirst by at least 10% or because there is no package. The progress on dealing with this backlog must be carefully monitored. There is a risk that the forecast could be over or understated by +/-£100k.

£400k of LD and MH packages are to be investigated following a “mini year end” type review. There is a risk that the forecast could be over or understated by £400k.

A review of physically disabled and older people packages is yet to be undertaken. There is a risk that the forecast could be over or understated by £500k.

8. BACKGROUND PAPERS

Financial ledger data extracted for the period.

9. REPORT AUTHOR DETAILS

Jimmie Dickie
Finance Partner
jdickie@aberdeencity.gov.uk
01224 346392

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

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/2016**

APPENDIX A

DIRECTORATE : SOCIAL CARE AND WELLBEING

As at end of October 2015		Year to Date			Forecast to Year End		
Accounting Period 7	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent
	£'000	£'000	£'000	£'000	£'000	£'000	%
HEAD OF JOINT OPERATIONS	399	233	(312)	(545)	121	(278)	(69.7%)
LEAD SERVICE MANAGER 1	82,123	47,906	48,184	278	82,748	625	0.8%
LEAD SERVICE MANAGER 2	5,872	3,429	3,225	(204)	5,567	(305)	(5.2%)
CRIMINAL JUSTICE	(199)	(111)	(113)	(2)	(237)	(38)	19.1%
TOTAL	88,195	51,457	50,984	(473)	88,199	4	0.0%

ABERDEEN CITY COUNCIL REVENUE MONITORING 2015/2016					APPENDIX B			
DIRECTORATE :		SOCIAL CARE AND WELLBEING						
HEAD OF SERVICE :		HEAD OF JOINT OPERATIONS						
As at end of October 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT
Accounting Period 7	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	737	430	439	9	749	12	1.6%	(55)
ADMINISTRATION COSTS	138	81	34	(47)	54	(84)	(60.9%)	20
TRANSPORT COSTS	1	1	1	0	4	3	300.0%	(3)
SUPPLIES & SERVICES	166	96	247	151	504	338	203.6%	337
COMMISSIONING SERVICES	916	534	141	(393)	1,134	218	23.8%	218
GROSS EXPENDITURE	1,958	1,142	862	(280)	2,445	487	24.9%	517
LESS: INCOME								
GOVERNMENT GRANTS	0	0	(26)	(26)	(218)	(218)	0.0%	(218)
OTHER GRANTS & CONTRIBUTIONS	(183)	(107)	(281)	(174)	(639)	(456)	249.2%	(330)
CUSTOMER & CLIENT RECEIPTS	(748)	(436)	(517)	(81)	(880)	(132)	17.6%	(68)
RECHARGES TO OTHER ACCOUNTS	(621)	(362)	(350)	12	(587)	34	(5.5%)	34
OTHER INCOME	(7)	(4)	0	4	0	7	(100.0%)	0
TOTAL INCOME	(1,559)	(909)	(1,174)	(265)	(2,324)	(765)	49.1%	(582)
NET EXPENDITURE	399	233	(312)	(545)	121	(278)	(69.7%)	(65)

VIREMENT PROPOSALS								
None this cycle								
							PROJECTED VARIANCE	CHANGE
							£'000	£'000
REVENUE MONITORING VARIANCE NOTES								
Staff Costs							12	(55)
The adverse variance reflects additional spend on Self-Directed Support (SDS) project manager £40k and two SDS senior practitioners £40k (offset by SDS grant) and interim arrangements £10k; partially offset by vacant Directors post savings £80k. The favourable movement since period 3 reflects budget virement to offset three planning and development posts less the post not recognised at period 3 £130k (£180k-£50k); partially offset by additional costs SDS project manager £40k and two SDS senior practitioners £40k (offset by SDS grant)..								
Administration Costs							(84)	20
The favourable variance reflects anticipated underspend on courses. The adverse movement since period 3 reflects additional spending on courses.								
Transport Costs							3	(3)
Supplies and Services							338	337
The adverse variance results from expenditure on GGI (£220k) and Capita (£150k) projects which are to be funded from the integrated care fund £370k; partially offset by an underspend on the elderly and disabled events programme £30k. The adverse movement since period 3 reflects the additional project expenditure funded by the integrated care fund £370k; partially offset by decreased spend on elderly and disabled events programme £30k.								
Commissioning Services							218	218
The adverse variance is due to commissioned services funded by TEC grant. The adverse movement since period 3 reflects additional services funded by TEC grant.								
Income							(765)	(582)
The favourable variance is due to GGI (£220K) and Capita (£150k) projects funded by the integrated care fund £370k, commissioned services funded by TEC grant £220k, over-recovery charging policy income £140k and SDS grant for SDS project manager £40k and two SDS senior practitioners £40k; partially offset by decreased income for elderly and disabled events £40k (£30k common good and £10k fees and charges). The favourable movement since period 3 is due to GGI (£220K) and Capita (£150k) projects funded by the integrated care fund £370k, commissioned services funded by TEC grant £220k, SDS grant for SDS project manager and £40k and two SDS senior practitioners £40k, additional charging policy income £80k, additional funding delayed discharge manager £60k; partially offset by virement for NHS funded posts £180k and reduced elderly and disabled events spend £50k.								
							(278)	(65)

ABERDEEN CITY COUNCIL REVENUE MONITORING 2015/2016								APPENDIX C	
DIRECTORATE :		SOCIAL CARE AND WELLBEING							
HEAD OF SERVICE :		LEAD SERVICE MANAGER 1							
As at end of October 2015		Year to Date			Forecast to Year End			CHANGE FROM LAST REPORT	
Accounting Period 7	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent		
	£'000	£'000	£'000	£'000	£'000	£'000	%		£'000
STAFF COSTS	8,353	4,873	5,032	159	8,656	303	3.6%		297
PROPERTY COSTS	277	162	92	(70)	224	(53)	(19.1%)		(21)
ADMINISTRATION COSTS	60	35	42	7	97	37	61.7%		3
TRANSPORT COSTS	292	170	211	41	366	74	25.3%		(120)
SUPPLIES & SERVICES	1,072	625	177	(448)	327	(745)	(69.5%)		45
COMMISSIONING SERVICES	94,596	55,182	55,059	(123)	94,388	(208)	(0.2%)		248
TRANSFER PAYMENTS	2,402	1,401	2,257	856	3,946	1,544	64.3%		(438)
GROSS EXPENDITURE	107,052	62,448	62,870	422	108,004	952	0.9%		14
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS	(14,202)	(8,285)	(8,343)	(58)	(14,360)	(158)	1.1%		671
CUSTOMER & CLIENT RECEIPTS	(9,579)	(5,587)	(5,754)	(167)	(9,864)	(285)	3.0%		(1,121)
RECHARGES TO OTHER ACCOUNTS	(35)	(21)	(200)	(179)	(364)	(329)	940.0%		26
OTHER INCOME	(1,113)	(649)	(389)	260	(668)	445	(40.0%)		386
TOTAL INCOME	(24,929)	(14,542)	(14,686)	(144)	(25,256)	(327)	1.3%		(38)
NET EXPENDITURE	82,123	47,906	48,184	278	82,748	625	0.8%		(24)

VIREMENT PROPOSALS								
Income budgets have been adjusted to reflect actual resource transfer income and partially address the shortfall in client contributions.								
Physical disability (PD) direct payments budget increased by £500k; offset by decreasing PD homecare £400k and PD daycare £100k.								
PD nursing care increased by £400k; offset by decreasing PD supported accommodation by £400k.								
PD residential care budget increased by £220k; offset by decreasing supported accommodation by £220k.								
Older people (OP) direct payments increased by £100k; offset by decreasing OP carer support £100k.								
Learning Disability (LD) needs led care increased by £160k, hire of taxis by £100k, car parking £30k and premises £10k; offset by decreasing other commissioned services by £300k.								
							PROJECTED VARIANCE	CHANGE
REVENUE MONITORING VARIANCE NOTES							£'000	£'000
Staff Costs							303	297
The unfavourable variance reflects anticipated overspends in respect of Learning Disability £350k, (£40k of which is funded by SDS grant), Older People Change Fund £130k (offset by NHS income) and capital project officer £60k; partially offset by underspends on vacant Head of Service post £130k and Care Management £110k. The adverse movement since period 3 reflects pay increase £120k (LD £70k, care management £50k), increased older people change fund spend £100k (offset by NHS income) and increased spend on learning disability services £80k (£50k for stockist parade decant and £30k for services brought in-house).								
Property Costs							(53)	(21)
The favourable variance is due to an anticipated underspend on rentals £130k; partially offset by expenditure on social care properties £70k. The favourable movement since period 3 is due to decreased expenditure on rents £90k (£80k less expenditure and virement £10k); partially offset by increased social care property expenditure £70k.								
Administration Costs							37	3
The adverse variance reflects an anticipated overspend on legal fees £20k, advertising £10k and printing and stationary £10k.								
Transport Costs							74	(120)
The adverse variance is due to anticipated overspends on hire of taxis for clients £90k and car parking £20k; partially offset by underspend on staff travel £40k. The favourable movement since period 3 is due to budget virement £130k (£100k hire of taxis and £30k car parking); partially offset by additional car parking £10k.								

Supplies and Services								(745)	45
The favourable variance is due to anticipated underspend on self directed support project £400k, disability aids and adaptations £170k, budget for match funding support to Older People Change Fund £160k and other expenses £10k. The adverse movement since period 3 reflects increased care monitoring 2000 payments £30k and older peoples change fund £30k; partially offset by budget virement to disability support aids £10k.									
Commissioning Services								(208)	248
The favourable variance reflects anticipated underspends on needs led services budgets, excluding Direct Payments, £290k and underspend on block funded services for other adult services £30k; partially offset by overspend on block funded services for learning disability £110k. The adverse variance since period 3 reflects increased net physical disability needs led expenditure £440k (£350k virement to transfer payments and £90k increased expenditure), increased net learning disability block funded expenditure £260k (£300k budget virement less £40k reduced expenditure), increased net needs led older people expenditure £180k (£100k budget virement to transfer payments and £80k increased costs); partially offset by reduced needs led expenditure on LD services £640k.									
Transfer payments								1,544	(438)
The adverse variance is due to anticipated overspend on needs led direct payments budgets £1.56m, partially offset by underspend on section 12 payments £20k. The favourable movement since period 3 is due to budget virement to direct payments £600k; partially offset by additional spend on direct payments £160k.									
Income								(327)	(38)
The favourable variance reflects additional income from client contribution £470k, housing benefit £310k, NHS funding for older peoples change fund £190k, other recoveries £60k, other income £50k and recoveries to capital £20k; partially offset by shortfalls in recoveries in-house client board £550k, rent income £180k and SDS grant £40k. The favourable movement since period 3 is due to net movement on client contributions £1.13m (£810k virement and additional contributions £320k) and budget vired to Children's Services for rental Clifton Rd, and corresponding under-recovery of income £30k; partially offset by adverse movements on net NHS funding £620k (£790k virement less £140k additional older people change fund and £30k welfare rights transferred from housing), in house client contributions £400k, SDS grant £40k, meal charges £40k and recharges to capital £20k.									
								625	(24)

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ABERDEEN CITY COUNCIL								APPENDIX D	
REVENUE MONITORING 2015/2016									
DIRECTORATE :		SOCIAL CARE AND WELLBEING							
HEAD OF SERVICE :		LEAD SERVICE MANAGER 2							
As at end of October 2015		Year to Date			Forecast to Year End				CHANGE FROM LAST REPORT
Accounting Period 7	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent		
	£'000	£'000	£'000	£'000	£'000	£'000	%		£'000
STAFF COSTS	3,182	1,856	1,887	31	3,231	49	1.5%		45
PROPERTY COSTS	41	28	11	(17)	13	(28)	(68.3%)		67
ADMINISTRATION COSTS	49	29	11	(18)	58	9	18.4%		0
TRANSPORT COSTS	39	23	18	(5)	29	(10)	(25.6%)		0
SUPPLIES & SERVICES	25	14	18	4	22	(3)	(12.0%)		1
COMMISSIONING SERVICES	7,494	4,372	4,122	(250)	7,066	(428)	(5.7%)		(134)
TRANSFER PAYMENTS	2	1	35	34	63	61	3050.0%		(2)
GROSS EXPENDITURE	10,832	6,323	6,102	(221)	10,482	(350)	(3.2%)		(23)
LESS: INCOME									
OTHER GRANTS & CONTRIBUTIONS	(4,342)	(2,533)	(2,582)	(49)	(4,408)	(66)	1.5%		37
CUSTOMER & CLIENT RECEIPTS	(618)	(361)	(295)	66	(507)	111	(18.0%)		(13)
TOTAL INCOME	(4,960)	(2,894)	(2,877)	17	(4,915)	45	(0.9%)		24
NET EXPENDITURE	5,872	3,429	3,225	(204)	5,567	(305)	(5.2%)		1

VIREMENT PROPOSALS									
Income budgets have been adjusted to reflect actual resource transfer income and partially address the shortfall in client contributions.									
								PROJECTED VARIANCE	CHANGE
REVENUE MONITORING VARIANCE NOTES								£'000	£'000
Staff Costs								49	45
The adverse variance reflects overspends in duty team £20k, mental health teams £20k and adult protection £10k. The adverse movement since period 3 reflects 15-16 pay award £50k (mental health teams £20k, integrated drug and alcohol teams £20k, out of hours £10k) and additional staff spend adult protection £10k; partially offset by transfer of domestic abuse team and their corresponding overspend £10k, to criminal justice.									
Property Costs								(28)	67
The favourable variance reflects anticipated savings on rents. The adverse movement since period 3 reflects budget virement. (The offset is against rental income).									
Administration Costs								9	0
Transport Costs								(10)	0
The favourable variance reflects anticipated savings on staff travel.									
Supplies and Services								(3)	1

Commissioning Services								(428)	(134)
The favourable variance reflects an anticipated underspend on block funded services for mental health £290k and addictions £40k, and underspend on spot purchased addictions £170k; partially offset by an overspend on needs led budgets, excluding direct payments, of £50k mental health and block funded adult protection £20k. The favourable movement since period 3 reflects decreased spend on needs led mental health services £590k (consisting of reclassified employment services spend £460k, surplus returned of £280k - for the period April 12 to March 15 - by Richmond Fellowship for the Leggart Terrace service, partially offset by other needs led mental health spend of £150k); partially offset by increased expenditure on mental health block funded expenditure £470k (consisting of reclassified expenditure on employment services £460k and additional spend on mental health act funding £10k).									
Transfer Payments								61	(2)
The adverse variance reflects anticipated spend on Mental Health needs led direct payments.									
Income								45	24
The adverse variance reflects under-recovery of client contributions £150k; partially offset by contribution from other councils £60k and rent income £40k. The adverse movement since period 3 reflects increased under-recovery client contributions £90k, budget virement to NHS income budget £50k (and therefore net decrease in NHS income variance £50k); partially offset by favourable net movement in rental income £110 (£70k budget virement reducing rental income budget and £40k income recognised since period 3) and additional income from other Councils £10k.									
								(305)	1

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ABERDEEN CITY COUNCIL								APPENDIX E	
REVENUE MONITORING 2015/2016									
DIRECTORATE :		SOCIAL CARE AND WELLBEING							
HEAD OF SERVICE :		CRIMINAL JUSTICE							
As at end of October 2015		Year to Date			Forecast to Year End				CHANGE FROM LAST REPORT
Accounting Period 7	Full Year Revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance Amount	Variance Percent		
	£'000	£'000	£'000	£'000	£'000	£'000	%		£'000
STAFF COSTS	3,699	2,158	2,159	1	3,676	(23)	(0.6%)		102
PROPERTY COSTS	250	151	29	(122)	48	(202)	(80.8%)		19
ADMINISTRATION COSTS	26	15	13	(2)	21	(5)	(19.2%)		(2)
TRANSPORT COSTS	45	26	26	0	45	0	0.0%		3
SUPPLIES & SERVICES	30	18	13	(5)	27	(3)	(10.0%)		(156)
COMMISSIONING SERVICES	370	216	216	0	370	0	0.0%		180
TRANSFER PAYMENTS			4	4	7	7	0.0%		3
GROSS EXPENDITURE	4,420	2,584	2,460	(124)	4,194	(226)	(5.1%)		149
LESS: INCOME									
GOVERNMENT GRANTS	(4,619)	(2,695)	(2,570)	125	(4,431)	188	(4.1%)		(98)
OTHER INCOME	0	0	(3)	(3)	0	0	0.0%		0
TOTAL INCOME	(4,619)	(2,695)	(2,573)	122	(4,431)	188	(4.1%)		(98)
NET EXPENDITURE	(199)	(111)	(113)	(2)	(237)	(38)	19.1%		51

VIREMENT PROPOSALS								
PBB savings netted off supplies and services budget.								
							PROJECTED VARIANCE	CHANGE
REVENUE MONITORING VARIANCE NOTES							£'000	£'000
Staff Costs							(23)	102
The favourable variance reflects anticipated management action to limit criminal justice expenditure to grant funding £30k (PBB saving SCW8); partially offset by overspend on domestic abuse £10k. The adverse movement since period 3 reflects additional spend on criminal justice staffing £90k and transfer from LSM2 of domestic abuse £10k; which is partially offset by additional womens services section 27 funding £40k and reversal unrequired section 10 provision £20k.								
Property Costs							(202)	19
The favourable variance reflects anticipated underspends on rates and rent now that the Criminal Justice service has relocated from Exchequer House to Spring Gardens. The adverse movement since period 3 reflects net adjustment to rates budget £40k; partially offset by decreased spend on rents £10k and utilities £10k.								
Administration Costs							(5)	(2)
Transport Costs							0	3
Supplies and Services							(3)	(156)
The favourable movement since period 3 reflects budget virement to net off PBB savings.								
Commissioning Services							0	180
The adverse movement since period 3 reflects budget virement.								
Transfer Payments							7	3
Income							188	(98)
The adverse variance reflects anticipated levels of grant income. The favourable movement since period 3 reflects budget virement £40k (and therefore reduced under-recovery income), additional section 27 funding for Women's Services £40k and reversal unrequired section 10 provision £20k.								
							(38)	51

					Appendix F
As at Period 7 2015/16	Balance b/f 1 April 2015 £'000	Forecast for Year £'000	New Amounts / (Unrequired) Amounts £'000	Projected c/f 31 March 2016 £'000	Details (reason for holding, plans for using, assumptions on new amounts and reasons for unrequired amounts)
<i>Projects:</i>					
Business Plan Service Options	53	53		0	To fund Planning and Development Manager post until the end of this financial year. The post is supporting the change programme within Learning Disability Services (LD) including the LD financial framework and transformation of in-house residential services to tenancies.
<i>Revenue Grants:</i>					
Local Autism Action Plan	28	28		0	AG to consider programme of autism training, awareness and capacity building with a view to spending the ear-marked reserve this financial year. Thus far £14k has been committed to extend funding to the triple A's and £3k start up grant to "Me Too" magazine.
See Hear Strategic Framework	79	79		0	To support See Hear Strategic Framework. Funding will be used to carry out sensory checks for people living in residential care £26k, awareness training £31k, additional lip reading class £6.5k, sensory loss training £5k, events/publicity £5k and funding for NESS CEO to be Lead person for this LA £5k. The See Hear Strategy Grant has now been paid to North East Sensory Services.
Total	160	160	0	0	

