

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

**DIRECTORATE :** Education & Childrens Services

As At 30 November 2015		Year to Date			Forecast to Year End			Change from Previous Forecast £'000
ACCOUNTING PERIOD 08	Full Year Revised Budget £'000	Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Forecast Actual £'000	Variance Amount £'000	Variance Percent %	
Head of Service - Inclusion	15,835	10,715	10,570	(145)	16,560	725	4.6	(68)
Head of Service - Education Services	154,450	105,245	100,281	(4,964)	153,709	(741)	(0.5)	724
Head of Service - Resources	5,407	3,718	3,297	(421)	5,043	(364)	(6.7)	(134)
Head Of Service- Childrens Social Work	37,516	25,235	25,610	375	38,414	898	0.0	468
<b>TOTAL</b>	<b>213,208</b>	<b>144,913</b>	<b>139,758</b>	<b>(5,155)</b>	<b>213,726</b>	<b>518</b>	<b>0.2</b>	<b>990</b>

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

As At 30 November 2015	Full Year revised Budget	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
ACCOUNTING PERIOD 08	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	12,362	8,264	7,382	(882)	12,180	(182)	-1.5%	(139)
PROPERTY COSTS	296	199	231	32	287	(9)	-3.0%	0
ADMINISTRATION COSTS	43	29	20	(9)	59	16	37.2%	16
TRANSPORT COSTS	88	59	55	(4)	94	6	6.8%	1
SUPPLIES & SERVICES	830	569	564	(5)	809	(21)	-2.5%	(21)
COMMISSIONING SERVICES	3,131	2,027	2,769	742	4,061	930	29.7%	91
<b>GROSS EXPENDITURE</b>	<b>16,749</b>	<b>11,147</b>	<b>11,021</b>	<b>(126)</b>	<b>17,490</b>	<b>740</b>	<b>4.4%</b>	<b>(52)</b>
LESS: INCOME								
OTHER GRANTS	(460)	(412)	(428)	(16)	(477)	(17)	3.7%	(17)
FEES & CHARGES	(8)	(5)	(4)	1	(8)	0	0.0%	0
OTHER INCOME	(446)	(15)	(19)	(4)	(445)	1	-0.2%	1
<b>TOTAL INCOME</b>	<b>(914)</b>	<b>(432)</b>	<b>(451)</b>	<b>(19)</b>	<b>(930)</b>	<b>(16)</b>	<b>1.8%</b>	<b>(16)</b>
<b>NET EXPENDITURE</b>	<b>15,835</b>	<b>10,715</b>	<b>10,570</b>	<b>(145)</b>	<b>16,560</b>	<b>724</b>	<b>4.6%</b>	<b>(68)</b>

BUDGET TO DATE MONITORING VARIANCE NOTES

PROJECTED VARIANCE £'000	CHANGE £'000
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<b><u>Staff Costs</u></b> The estimated underspend reflects vacancy levels within this part of the service. The main staffing underspend is in relation to Educational Psychologists, where the expected underspend is £220K. This has been partly offset by Escort costs which are expected to be £130K greater than budget. Officers have been examining ways to reduce the Escort expenditure and it is expected that this will limit if not reduce the overspend during the remainder of the year. The effect of absorbing the annual pay award in respect of non devolved staffing budgets within this area of the service was £45K.	(182)	(139)
<b><u>Property Costs</u></b> No significant variances from budget are forecast for this item.	(9)	0
<b><u>Administration costs</u></b> No significant variances from budget are forecast for this item.	16	16
<b><u>Transport costs</u></b> No significant variances from budget are forecast for this item.	6	1
<b><u>Supplies &amp; Services</u></b> No significant variances from budget are forecast for this item.	(21)	(21)
<b><u>Commissioning Services</u></b> 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.	930	91
<b><u>Income - Government Grants</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Income - Other Grants</u></b> No significant variances from budget are forecast for this item.	(17)	(17)
<b><u>Income - Fees &amp; Charges</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Income - Recharges</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Income - Other Income</u></b> No significant variances from budget are forecast for this item.	1	0
	<b>724</b>	<b>(69)</b>

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015/ 2016

DIRECTORATE :Education & Children's Services  
HEAD OF SERVICE : A Griffiths

As At 30 November 2015	BUDGET TO DATE				PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 08								
STAFF COSTS	109,994	73,103	69,096	(4,007)	109,504	(490)	-0.4%	313
PROPERTY COSTS	27,201	18,798	18,800	2	26,713	(488)	-1.8%	17
ADMINISTRATION COSTS	861	534	495	(39)	866	5	0.6%	12
TRANSPORT COSTS	307	204	240	36	318	11	3.6%	2
SUPPLIES & SERVICES	11,763	8,088	8,357	269	11,779	16	0.1%	35
COMMISSIONING SERVICES	4,188	2,077	2,001	(76)	3,890	(298)	-7.1%	(19)
TRANSFER PAYMENTS TOTAL	9,704	6,802	6,641	(161)	9,695	(9)	-0.1%	(12)
<b>GROSS EXPENDITURE</b>	<b>164,018</b>	<b>109,606</b>	<b>105,630</b>	<b>(3,976)</b>	<b>162,765</b>	<b>(1,253)</b>	<b>-0.8%</b>	<b>348</b>
LESS: INCOME								
GOVERNMENT GRANTS	(1,003)	(607)	(1,178)	(571)	(1,003)	0	0.0%	45
OTHER GRANTS	(1,052)	(691)	(1,017)	(326)	(1,048)	4	-0.4%	(2)
FEES & CHARGES	(3,910)	(2,556)	(2,185)	371	(3,419)	491	-12.6%	316
RECHARGES	(405)	0	0	0	(405)	0	0.0%	0
OTHER INCOME	(3,198)	(507)	(969)	(462)	(3,181)	17	-0.5%	17
<b>TOTAL INCOME</b>	<b>(9,568)</b>	<b>(4,361)</b>	<b>(5,349)</b>	<b>(988)</b>	<b>(9,056)</b>	<b>512</b>	<b>-5.4%</b>	<b>376</b>
<b>NET EXPENDITURE</b>	<b>154,450</b>	<b>105,245</b>	<b>100,281</b>	<b>(4,964)</b>	<b>153,709</b>	<b>(741)</b>	<b>-0.5%</b>	<b>724</b>

**BUDGET TO DATE MONITORING VARIANCE NOTES**

	PROJECTED VARIANCE £'000	CHANGE £'000
<b><u>Staff Costs</u></b>		
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.	(490)	313
Within the overall staffing budget, the main underspend areas are as follows. The probationers budget is expected to be £110K underspent 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 £250K 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 effect of absorbing the annual pay award in respect of non devolved staffing budgets within this area of the service was £270K.		
The Teachers Absence budget is predicted to be £240K greater than budget, taking into account year to date and historical expenditure patterns. Current processes are being examined to ensure that both additional costs and any associated savings are being accounted for.		
Relocation packages in line with the councils approved relocation package are expected to be around £120K as recruitment processes target teachers outside the local area. There is no budget provision for this cost.		
<b><u>Property Costs</u></b>		
The Unitary Charge budget is expected to be underspent by £240K 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. Storage costs associated with the Art Gallery redevelopment are expected to be £100K	(488)	17
<b><u>Administration costs</u></b>		
No significant variances from budget are forecast for this item.	5	12
<b><u>Transport costs</u></b>		
No significant variances from budget are forecast for this item. The variance shown reflects travel cost	11	2
<b><u>Supplies &amp; Services</u></b>		
No significant variance from budget are forecast for this item.	16	35
<b><u>Commissioning Services</u></b>		
Some one off savings are expected in relation to Pre School providers. This is largely due to timing issues.	(298)	(19)
<b><u>Transfer payments</u></b>		
No significant variances from budget are forecast for this item.	(9)	(12)
<b><u>Income - Government Grants</u></b>		
No significant variances from budget are forecast for this item.	0	45
<b><u>Other Grants</u></b>		
No significant variances from budget are forecast for this item.	4	(2)
<b><u>Income - Fees &amp; Charges</u></b>		
Creche income is expected to be £210K under budget, in line with previous years income levels. Music tuition Fees are expected to be £100K less than budget. In both of these cases these adverse variances, staffing vacancies are likely to largely offset this. Art gallery sales will be £190k less than budget following the closure of the Art gallery. This is largely offset by savings in Art Gallery staffing and premises related costs.	491	316
<b><u>Income - Other Income</u></b>		
	17	17
	(741)	724

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015/ 2016

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

As At 30 November 2015	BUDGET TO DATE				PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
ACCOUNTING PERIOD 08	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	3,592	2,394	2,155	(239)	3,298	(294)	-8.2%	(128)
PROPERTY COSTS	435	304	204	(100)	337	(98)	-22.5%	5
ADMINISTRATION COSTS	317	210	170	(40)	358	41	12.9%	(8)
TRANSPORT COSTS	31	20	26	6	45	14	45.2%	2
SUPPLIES & SERVICES	1,027	756	703	(53)	994	(33)	-3.2%	(11)
COMMISSIONING SERVICES	82	55	57	2	76	(6)	-7.3%	(6)
TRANSFER PAYMENTS	285	190	151	(39)	285	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>5,769</b>	<b>3,929</b>	<b>3,466</b>	<b>(463)</b>	<b>5,393</b>	<b>(376)</b>	<b>-6.5%</b>	<b>(146)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(326)	(190)	(159)	31	(326)	0	0.0%	0
FEES & CHARGES	(36)	(21)	(10)	11	(24)	12	-33.3%	12
OTHER INCOME	0	0	0	0	0	0	0.0%	0
<b>TOTAL INCOME</b>	<b>(362)</b>	<b>(211)</b>	<b>(169)</b>	<b>42</b>	<b>(350)</b>	<b>12</b>	<b>-3.3%</b>	<b>12</b>
<b>NET EXPENDITURE</b>	<b>5,407</b>	<b>3,718</b>	<b>3,297</b>	<b>(421)</b>	<b>5,043</b>	<b>(364)</b>	<b>-6.7%</b>	<b>(134)</b>

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	PROJECTED VARIANCE £'000	CHANGE £'000
<b><u>Staff Costs</u></b> The year to date underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings. The effect of absorbing the annual pay award within this area of the service was £46K.	(294)	(128)
<b><u>Property Costs</u></b> The underspend relates to vacant properties which are held by the service. These are currently under review.	(98)	5
<b><u>Administration costs</u></b> Additional PVG check costs of £50K are expected which represents the completion of the councils two year programme to ensure all PVG checks are updated. This has been offset by savings in telephone and postage costs.	41	(8)
<b><u>Transport costs</u></b> No significant variances from budget are forecast for this item.	14	2
<b><u>Supplies &amp; Services</u></b> No significant variances from budget are forecast for this item.	(33)	(11)
<b><u>Transfer Payments</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Government Grants</u></b> No significant variances from budget are forecast for this item.	0	0
<b><u>Income - Fees &amp; Charges</u></b> The forecast reflects a reduction in rental income associated with the disposal of the Victoria Road Primary School.	12	12
<b><u>Other Income</u></b> No significant variances from budget are forecast for this item.	0	0
	(358)	(128)

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015/ 2016

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

As At 30 November 2015	Full Year revised Budget	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
		Revised Budget	Actual Expenditure	Variance Amount	Outturn	Variance	Variance Percent	
ACCOUNTING PERIOD 08	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	16,562	11,042	10,188	(854)	15,724	(838)	-5.1%	(58)
PROPERTY COSTS	523	425	384	(41)	541	18	3.4%	70
ADMINISTRATION COSTS	239	160	181	21	214	(25)	-10.5%	(27)
TRANSPORT COSTS	408	273	397	124	582	174	42.6%	(6)
SUPPLIES & SERVICES	1,057	704	324	(380)	768	(289)	-27.3%	187
COMMISSIOING SERVICES	18,141	12,106	13,453	1,347	19,538	1,397	7.7%	336
TRANSFER PAYMENTS	921	748	780	32	1,209	288	31.3%	(207)
<b>GROSS EXPENDITURE</b>	<b>37,851</b>	<b>25,458</b>	<b>25,707</b>	<b>249</b>	<b>38,576</b>	<b>725</b>	<b>1.9%</b>	<b>295</b>
LESS: INCOME								
GOVERNMENT GRANTS	(293)	(195)	(95)	100	(148)	145	-49.5%	145
FEES & CHARGES	(42)	(28)	(2)	26	(14)	28	-66.7%	28
<b>TOTAL INCOME</b>	<b>(335)</b>	<b>(223)</b>	<b>(97)</b>	<b>126</b>	<b>(162)</b>	<b>173</b>	<b>-51.6%</b>	<b>173</b>
<b>NET EXPENDITURE</b>	<b>37,516</b>	<b>25,235</b>	<b>25,610</b>	<b>375</b>	<b>38,414</b>	<b>898</b>	<b>2.4%</b>	<b>468</b>



**BUDGET TO DATE MONITORING VARIANCE NOTES**

	PROJECTED VARIANCE £'000	CHANGE £'000
<b><u>Staff Costs</u></b>		
The main areas of forecast underspend are in Young Peoples Care & Accommodation of £610K and Family And Community Support of £560K, Children in Need North £70K, Planning & Development £30K, Alternative Family Care £20K partially offset by overspends Reception & Protection £250K, Head of Service £160K & Children in Need South £140K. NESPC Staffing expenditure is also expected to be £90k less than budget. As this is fully funded by a grant, there is a corresponding reduction in grant income. This has been offset by some one-off restructuring costs and the high cost of Agency staff which is reviewed by the Head Of Service on a quarterly basis. The effect of absorbing the annual pay award within this area of the service was £230K.	(838)	(58)
<b><u>Property Costs</u></b>		
The annual forecast reflects a review of property budgets.	18	70
<b><u>Administration costs</u></b>		
No significant variances from budget are forecast for this item.	(25)	(27)
<b><u>Transport costs</u></b>		
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.	174	(6)
<b><u>Supplies &amp; Services</u></b>		
This saving is in relation to equipment, furniture, catering and other expenditure for the Early Years Change Fund and Intensive Support & learning.	(289)	187
<b><u>Commissioning</u></b>		
The main variance is in relation to Out Of Authority Placements linked to this Head Of Service. This is expected to be £1.3M in excess of budget.	1,397	336
<b><u>Transfer Payments</u></b>		
Forecast is based upon current client numbers and expenditure. This is subject to review by the Children with Disabilities Working Group. This is a needs led budget.	288	(207)
<b><u>Government Grants</u></b>		
The main variance relates to the NESPC grant and reflects lower than budgeted costs	145	145
<b><u>Other Grants</u></b>		
No significant variances from budget are forecast for this item.	0	0
<b><u>Income - Fees &amp; Charges</u></b>		
No significant variances from budget are forecast for this item.	28	28
<b><u>Other Income</u></b>		
No significant variances from budget are forecast for this item.	0	0
	898	468