

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

**DIRECTORATE :** Education & Childrens Services

As At 31 January 2016		Year to Date			Forecast to Year End			Change from Previous Forecast
ACCOUNTING PERIOD 10	Full Year Revised Budget £'000	Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Forecast Actual £'000	Variance Amount £'000	Variance Percent %	£'000
Head of Service - Inclusion	15,804	13,384	12,846	(538)	16,427	623	3.9	(102)
Head of Service - Education Services	154,579	132,375	124,915	(7,460)	153,413	(1,166)	(0.8)	(425)
Head of Service - Resources	5,401	4,541	3,967	(574)	4,977	(424)	(7.9)	(60)
Head Of Service- Childrens Social Work	37,516	31,385	32,071	686	38,134	618	0.0	(280)
<b>TOTAL</b>	<b>213,300</b>	<b>181,685</b>	<b>173,799</b>	<b>(7,886)</b>	<b>212,951</b>	<b>(349)</b>	<b>(0.2)</b>	<b>(867)</b>

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

As At 31 January 2016	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 10	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	12,352	10,334	9,151	(1,183)	12,206	(146)	-1.2%	36
PROPERTY COSTS	296	248	251	3	287	(9)	-3.0%	0
ADMINISTRATION COSTS	43	36	23	(13)	60	17	39.5%	1
TRANSPORT COSTS	88	73	69	(4)	91	3	3.4%	(3)
SUPPLIES & SERVICES	658	662	421	(241)	485	(173)	-26.3%	(152)
COMMISSIONING SERVICES	3,282	2,489	3,414	925	4,228	946	28.8%	16
<b>GROSS EXPENDITURE</b>	<b>16,718</b>	<b>13,842</b>	<b>13,329</b>	<b>(513)</b>	<b>17,357</b>	<b>638</b>	<b>3.8%</b>	<b>(102)</b>
LESS: INCOME								
OTHER GRANTS	(460)	(436)	(452)	(16)	(477)	(17)	3.7%	0
FEES & CHARGES	(8)	(6)	(5)	1	(8)	0	0.0%	0
OTHER INCOME	(446)	(16)	(26)	(10)	(445)	1	-0.2%	0
<b>TOTAL INCOME</b>	<b>(914)</b>	<b>(458)</b>	<b>(483)</b>	<b>(25)</b>	<b>(930)</b>	<b>(16)</b>	<b>1.8%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>15,804</b>	<b>13,384</b>	<b>12,846</b>	<b>(538)</b>	<b>16,427</b>	<b>622</b>	<b>3.9%</b>	<b>(102)</b>

**BUDGET TO DATE MONITORING VARIANCE NOTES****Staff Costs**

The estimated underspend reflects vacancy levels within this part of the service. This has been offset by Escort costs which are expected to be £170K greater than budget.

PROJECTED VARIANCE £'000	CHANGE £'000
--------------------------------	-----------------

(146)	36
-------	----

**Property Costs**

No significant variances from budget are forecast for this item.

(9)	0
-----	---

**Administration costs**

No significant variances from budget are forecast for this item.

17	1
----	---

**Transport costs**

No significant variances from budget are forecast for this item.

3	(3)
---	-----

**Supplies & Services**

The main element of change is in relation to implementation of the Inclusion Review which is forecast to be £200K underspent largely as a result of timing differences.

(173)	(152)
-------	-------

**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.

946	16
-----	----

**Income - Government Grants**

No significant variances from budget are forecast for this item.

0	0
---	---

**Income - Other Grants**

No significant variances from budget are forecast for this item.

(17)	0
------	---

**Income - Fees & Charges**

No significant variances from budget are forecast for this item.

0	0
---	---

**Income - Recharges**

No significant variances from budget are forecast for this item.

0	0
---	---

**Income - Other Income**

No significant variances from budget are forecast for this item.

1	0
---	---

622	(102)
-----	-------

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015/ 2016

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

As At 31 January 2016	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 10								
STAFF COSTS	110,105	91,515	86,873	(4,642)	109,529	(576)	-0.5%	(86)
PROPERTY COSTS	27,115	22,442	22,531	89	26,570	(545)	-2.0%	(57)
ADMINISTRATION COSTS	876	709	620	(89)	833	(43)	-4.9%	(48)
TRANSPORT COSTS	314	261	295	34	337	23	7.3%	12
SUPPLIES & SERVICES	12,339	10,098	9,540	(558)	12,277	(62)	-0.5%	(78)
COMMISSIONING SERVICES	3,489	4,094	2,509	(1,585)	3,026	(463)	-13.3%	(165)
TRANSFER PAYMENTS TOTAL	10,816	9,059	9,371	312	10,799	(17)	-0.2%	(8)
<b>GROSS EXPENDITURE</b>	<b>165,054</b>	<b>138,178</b>	<b>131,739</b>	<b>(6,439)</b>	<b>163,371</b>	<b>(1,683)</b>	<b>-1.0%</b>	<b>(430)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(1,489)	(825)	(1,578)	(753)	(1,481)	8	-0.5%	8
OTHER GRANTS	(1,347)	(1,025)	(1,137)	(112)	(1,350)	(3)	0.2%	(7)
FEES & CHARGES	(3,836)	(3,275)	(2,840)	435	(3,362)	474	-12.4%	(17)
RECHARGES	(405)	0	0	0	(405)	0	0.0%	0
OTHER INCOME	(3,398)	(678)	(1,269)	(591)	(3,360)	38	-1.1%	21
<b>TOTAL INCOME</b>	<b>(10,475)</b>	<b>(5,803)</b>	<b>(6,824)</b>	<b>(1,021)</b>	<b>(9,958)</b>	<b>517</b>	<b>-4.9%</b>	<b>5</b>
<b>NET EXPENDITURE</b>	<b>154,579</b>	<b>132,375</b>	<b>124,915</b>	<b>(7,460)</b>	<b>153,413</b>	<b>(1,166)</b>	<b>-0.8%</b>	<b>(425)</b>

#### Virement proposals

£300K underspend in commissioning for Early Years provision has been transferred to the Transfer payments budget to fund the councils contribution to the Dyce 3G All weather pitch.

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<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. Within the overall staffing budget, the main underspend areas are as follows. The probationers budget is expected to be £170K underspent Central Staffing is expected to be £340K underspent. The library service is expected to be £270K 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 £110K greater than budget as the service continues to explore all avenues in order to fill vacant Teaching posts.  The Teachers Long Term Absence budget is predicted to be £208K greater than budget, taking into account year to date and historical expenditure patterns.	(576)	(86)
<b><u>Property Costs</u></b> The Unitary Charge budget is expected to be underspent by £280K 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.	(545)	(57)
<b><u>Administration costs</u></b> No significant variances from budget are forecast for this item.	(43)	(48)
<b><u>Transport costs</u></b> No significant variances from budget are forecast for this item.	23	12
<b><u>Supplies &amp; Services</u></b> No significant variance from budget are forecast for this item.	(62)	(78)
<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.	(463)	(165)
<b><u>Transfer payments</u></b> No significant variances from budget are forecast for this item.	(17)	(8)
<b><u>Income - Government Grants</u></b> No significant variances from budget are forecast for this item.	8	8
<b><u>Other Grants</u></b> No significant variances from budget are forecast for this item.	(3)	(7)
<b><u>Income - Fees &amp; Charges</u></b> Creche income is expected to be £220K under budget, in line with previous years income levels. Music tuition Fees are expected to be £80K less than budget. In both of these cases these adverse variances, staffing vacancies are offsetting this. Art gallery sales will be £110K less than budget following the closure of the Art gallery. This is largely offset by savings in Art Gallery staffing and premises related costs.	474	(17)
<b><u>Income - Other Income</u></b> No significant variances from budget are forecast for this item.	38	21
	<b>(1,166)</b>	<b>(425)</b>

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2015/ 2016

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

As At 31 January 2016	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 10	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	3,591	2,993	2,679	(314)	3,249	(342)	-9.5%	(48)
PROPERTY COSTS	431	365	77	(288)	324	(107)	-24.8%	(9)
ADMINISTRATION COSTS	207	263	186	(77)	245	38	18.4%	(3)
TRANSPORT COSTS	30	25	28	3	35	5	16.7%	(9)
SUPPLIES & SERVICES	1,137	891	952	61	1,109	(28)	-2.5%	5
COMMISSIONING SERVICES	82	68	71	3	88	6	7.3%	12
TRANSFER PAYMENTS	245	237	184	(53)	245	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>5,723</b>	<b>4,842</b>	<b>4,177</b>	<b>(665)</b>	<b>5,295</b>	<b>(428)</b>	<b>-7.5%</b>	<b>(52)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(286)	(271)	(197)	74	(286)	0	0.0%	0
FEES & CHARGES	(36)	(30)	(13)	17	(32)	4	-11.1%	(8)
OTHER INCOME	0	0	0	0	0	0	0.0%	0
<b>TOTAL INCOME</b>	<b>(322)</b>	<b>(301)</b>	<b>(210)</b>	<b>91</b>	<b>(318)</b>	<b>4</b>	<b>-1.2%</b>	<b>(8)</b>
<b>NET EXPENDITURE</b>	<b>5,401</b>	<b>4,541</b>	<b>3,967</b>	<b>(574)</b>	<b>4,977</b>	<b>(424)</b>	<b>-7.9%</b>	<b>(60)</b>

**BUDGET TO DATE MONITORING VARIANCE NOTES**

	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. Staff Advertising costs are expected to be £40k less than previously forecast.	(342)	(48)
<b><u>Property Costs</u></b>		
The underspend relates to vacant property budgets which are held by the service.	(107)	(9)
<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.	38	(3)
<b><u>Transport costs</u></b>		
No significant variances from budget are forecast for this item.	5	(9)
<b><u>Supplies &amp; Services</u></b>		
No significant variances from budget are forecast for this item.	(28)	5
<b><u>Commissioning</u></b>		
No significant variances from budget are forecast for this item.	6	12
<b><u>Transfer Payments</u></b>		
Final Education Maintenance Payments are expected to be £40K less than budget.	0	0
<b><u>Government Grants</u></b>		
This variance is in line with the level of Education Maintenance Allowance payments forecast. These	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.	4	(8)
<b><u>Other Income</u></b>		
No significant variances from budget are forecast for this item.	0	0
	(424)	(60)

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

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

As At 31 January 2016	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 10	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	16,212	13,802	12,784	(1,018)	15,216	(996)	-6.1%	(158)
PROPERTY COSTS	523	472	417	(55)	510	(13)	-2.5%	(31)
ADMINISTRATION COSTS	239	200	208	8	199	(40)	-16.7%	(15)
TRANSPORT COSTS	408	340	525	185	586	178	43.6%	4
SUPPLIES & SERVICES	957	881	415	(466)	593	(364)	-38.0%	(75)
COMMISSIONING SERVICES	18,391	15,134	16,806	1,672	19,851	1,460	7.9%	63
TRANSFER PAYMENTS	1,121	835	1,026	191	1,530	409	36.5%	121
<b>GROSS EXPENDITURE</b>	<b>37,851</b>	<b>31,664</b>	<b>32,181</b>	<b>517</b>	<b>38,485</b>	<b>634</b>	<b>1.7%</b>	<b>(91)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(293)	(244)	(104)	140	(301)	(8)	2.7%	(153)
FEES & CHARGES	(42)	(35)	(6)	29	(50)	(8)	19.0%	(36)
<b>TOTAL INCOME</b>	<b>(335)</b>	<b>(279)</b>	<b>(110)</b>	<b>169</b>	<b>(351)</b>	<b>(16)</b>	<b>4.8%</b>	<b>(189)</b>
<b>NET EXPENDITURE</b>	<b>37,516</b>	<b>31,385</b>	<b>32,071</b>	<b>686</b>	<b>38,134</b>	<b>618</b>	<b>1.6%</b>	<b>(280)</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 & 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 reviewed by the Head Of Service on a quarterly basis.	(996)	(158)
<b><u>Property Costs</u></b>		
The annual forecast reflects expected savings on energy budgets.	(13)	(31)
<b><u>Administration costs</u></b>		
No significant variances from budget are forecast for this item.	(40)	(15)
<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.	178	4
<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.	(364)	(75)
<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 £1.2M in excess of budget.	1,460	63
<b><u>Transfer Payments</u></b>		
Forecast is based upon the level of Direct Payments to current clients. This budget is subject to regular review by the Children with Disabilities Working Group.	409	121
<b><u>Government Grants</u></b>		
No significant variances from budget are forecast for this item. The month on month change reflects staff secondments which had not previously been budgeted.	(8)	(153)
<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.	(8)	(36)
<b><u>Other Income</u></b>		
No significant variances from budget are forecast for this item.	0	0
	618	(280)