

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/2016
DIRECTORATE : Education & Childrens Services

As At 31 March 2016			
ACCOUNTING PERIOD 12	Full Year Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000
Head of Service - Inclusion	15,645	15,997	352
Head of Service - Education Services	154,642	152,139	(2,503)
Head of Service - Resources	5,416	5,238	(178)
Head Of Service- Childrens Social Work	37,516	38,504	988
TOTAL	213,219	211,878	(1,341)

REVENUE MONITORING 2015/2016

DIRECTORATE :Education & Children's Services

HEAD OF SERVICE : H Shanks

As At 31 March 2016	Full Year revised Budget	Actual Expenditure	Variance Amount
ACCOUNTING PERIOD 12	£'000	£'000	£'000
STAFF COSTS	11,521	10,957	(564)
PROPERTY COSTS	296	281	(15)
ADMINISTRATION COSTS	43	25	(18)
TRANSPORT COSTS	88	82	(6)
SUPPLIES & SERVICES	908	878	(30)
COMMISSIONING SERVICES	3,280	4,331	1,051
GROSS EXPENDITURE	16,135	16,554	418
LESS: INCOME			
OTHER GRANTS	(460)	(513)	(53)
FEES & CHARGES	(8)	(7)	1
OTHER INCOME	(22)	(37)	(15)
TOTAL INCOME	(490)	(557)	(67)
NET EXPENDITURE	15,645	15,997	351

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

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

As At 31 March 2016	Full Year revised Budget	Actual Expenditure	Variance Amount
ACCOUNTING PERIOD 12	£'000	£'000	£'000
STAFF COSTS	108,527	107,739	(788)
PROPERTY COSTS	27,097	26,400	(697)
ADMINISTRATION COSTS	875	821	(54)
TRANSPORT COSTS	314	365	51
SUPPLIES & SERVICES	13,628	13,012	(616)
COMMISSIONING SERVICES	3,589	2,848	(741)
TRANSFER PAYMENTS TOTAL	11,061	11,143	82
GROSS EXPENDITURE	165,091	162,328	(2,763)
LESS: INCOME			
GOVERNMENT GRANTS	(1,499)	(1,250)	249
OTHER GRANTS	(1,371)	(1,287)	84
FEES & CHARGES	(3,923)	(3,433)	490
RECHARGES	(405)	(423)	(18)
OTHER INCOME	(3,251)	(3,796)	(545)
TOTAL INCOME	(10,449)	(10,189)	260
NET EXPENDITURE	154,642	152,139	(2,503)

<u>BUDGET TO ACTUAL VARIANCE NOTES</u>	<u>VARIANCE AMOUNT £'000</u>
<u>Staff Costs</u> The final underspend figure includes vacancy levels in Psychological Services, which was £240K underspent and vacancy levels across the service £324k unexplained.	(564)
<u>Property Costs</u> There were no significant variances from budget within this heading.	(15)
<u>Administration costs</u> There were no significant variances from budget within this heading.	(18)
<u>Transport costs</u> There were no significant variances from budget within this heading.	(6)
<u>Supplies & Services</u> 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.	(30)
<u>Commissioning Services</u> The final expenditure figure in this area of the budget reflects an allocation of the Out Of Authority Placement costs which were £1m in excess of budget. This was in line with in year estimates. Work is underway to review the current provision and reduce future costs.	1,051
<u>Income - Other Grants</u> This final variance reflects slight higher than expected income from other authorities in respect of children with Additional Support Needs in Aberdeen schools.	(53)
<u>Income - Fees & Charges</u> There were no significant variances from budget within this heading.	1
<u>Income - Other Income</u> There were no significant variances from budget within this heading.	(15)
	<u>351</u>

<u>BUDGET TO ACTUAL VARIANCE NOTES</u>	<u>VARIANCE</u> <u>AMOUNT</u> £'000
<p><u>Staff Costs</u></p> <p>The teachers Long Term Absence budge was £270k overspent, with final expenditure levels being in line with previous years when adjusted for pay award and superannuation changes. Libraries and Culture staffing budgets were £420k less than budgeted which reflected the timing of the libraries restructuring as well as reduced staffing costs associated with the Art Gallery closure.</p> <p>The remaining underspend covers a number of central staffing units within this area of the service.</p>	(788)
<p><u>Property Costs</u></p> <p>Within this area of expenditure, the main areas of underspend were energy costs which were £590K underspent, largely as a result of continuing mild weather during the year, combined with some changeovers in heating source from oil to gas which have also had a cost reduction effect.</p> <p>The Unitary Charge budget was £300K underspent as a result of cost reduction arising from contract monitoring. Also within this heading, schools Property related devolved repair & maintenance budgets were £200K overspent with schools using staffing underspends to carry out various property works to improve the educational environment.</p>	(697)
<p><u>Administration costs</u></p> <p>There were no significant variances from budget within this</p>	(54)
<p><u>Transport costs</u></p> <p>There were no significant variances from budget within this</p>	51
<p><u>Supplies & Services</u></p> <p>There were a number of areas of underspend within this category. These included various grant funded initiatives which crossed financial years and are offset by reduced grant income, as well as savings of £60K on Library books, £90K on equipment purchase and repair plus an underspend of £600k in centrally held general budgets.</p>	(616)
<p><u>Commissioning Services</u></p> <p>This timing differences in the expansion of Early Years linked to the availability of external Pre School partner providers.</p>	(741)
<p><u>Transfer payments</u></p> <p>No significant variances from budget are forecast for this item.</p>	82
<p><u>Income - Government Grants</u></p> <p>Whilst Grant income received was originally in line with budget, some of these grants are for period longer than one financial year and therefore have been carried forward into 2016-17 in line with normal accounting practice.</p>	249
<p><u>Other Grants</u></p> <p>Whilst Grant income received was originally in line with budget, some of these grants are for period longer than one financial year and therefore have been carried forward into 2016-17 in line with normal accounting practice.</p>	84
<p><u>Income - Fees & Charges</u></p> <p>Within this heading, Creche income was £180K under budget which is in line with previous years income levels. Music tuition Fees are expected to be £110K less than budget. In both of these cases these adverse variances, staffing vacancies offset this. Art gallery sales were £190K less than budget following closure of Art gallery. This was largely offset by savings in Art Gallery staffing and premises related costs.</p>	490
<p><u>Income - Recharges</u></p> <p>There were no significant variances from budget within this heading.</p>	(18)
<p><u>Income - Other Income</u></p> <p>£450K of this income reflects School Recoveries per which are then available to schools to use for expenditure purposes.</p>	(545)
	(2,503)!

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

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

As At 31 March 2016	Full Year revised Budget	Actual Expenditure	Variance Amount
ACCOUNTING PERIOD 12	£'000	£'000	£'000
STAFF COSTS	3,572	3,290	(282)
PROPERTY COSTS	434	508	74
ADMINISTRATION COSTS	309	228	(81)
TRANSPORT COSTS	31	35	4
SUPPLIES & SERVICES	1,077	1,208	131
COMMISSIONING SERVICES	82	84	2
TRANSFER PAYMENTS	285	254	(31)
GROSS EXPENDITURE	5,790	5,607	(183)
LESS: INCOME			
GOVERNMENT GRANTS	(326)	(287)	39
FEES & CHARGES	(48)	(82)	(34)
OTHER INCOME	0	0	0
TOTAL INCOME	(374)	(369)	5
NET EXPENDITURE	5,416	5,238	(178)

<u>BUDGET TO ACTUAL VARIANCE NOTES</u>	<u>VARIANCE AMOUNT</u> <u>£'000</u>
<p><u>Staff Costs</u></p> <p>The final underspend reflects the management of vacancies to contribute towards service wide annual vacancy factor savings.</p>	(282)
<p><u>Property Costs</u></p> <p>The final variance has arisen from the service meeting a share of dilapidation costs in respect of exchequer house which was partly occupied by what is now Children's Social work, but is held as a vacant property within this area of the service.</p>	74
<p><u>Administration costs</u></p> <p>the main areas of underspend within this heading are linked to telephone system and call charges budgets for staff teams which are now based at Marischal college.</p>	(81)
<p><u>Transport costs</u></p> <p>There were no significant variances from budget within this heading.</p>	4
<p><u>Supplies & Services</u></p> <p>There were no significant variances from budget within this property. Funding was provided to allow necessary works to be carried out in schools.</p>	131
<p><u>Commissioning</u></p> <p>There were no significant variances from budget within this heading.</p>	2
<p><u>Transfer Payments</u></p> <p>Final Education Maintenance Payments were £30k less than budgeted. This is reflected in reduced Grant Income as these costs are recharged to the Scottish Government.</p>	(31)
<p><u>Government Grants</u></p> <p>This variance mainly reflects the level of Education Maintenance Allowance payments made and reclaimed.</p>	39
<p><u>Income - Fees & Charges</u></p> <p>The additional mainly income reflects income derived from a staff secondment to the NHS.</p>	(34)
	(178)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2015/ 2016

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

As At 31 March 2016	Full Year Revised Budget	Actual Expenditure	Variance Amount
	£'000	£'000	£'000
ACCOUNTING PERIOD 12			
STAFF COSTS	16,562	15,407	(1,155)
PROPERTY COSTS	523	498	(25)
ADMINISTRATION COSTS	239	258	19
TRANSPORT COSTS	408	599	191
SUPPLIES & SERVICES	1,057	520	(537)
COMMISSIONING SERVICES	18,141	20,053	1,912
TRANSFER PAYMENTS	921	1,517	596
GROSS EXPENDITURE	37,851	38,852	1,001
LESS: INCOME			
GOVERNMENT GRANTS	(293)	(123)	170
FEES & CHARGES	(42)	(22)	20
OTHER INCOME	0	(203)	(203)
TOTAL INCOME	(335)	(348)	(13)
NET EXPENDITURE	37,516	38,504	988

BUDGET TO ACTUAL VARIANCE NOTES**VARIANCE
AMOUNT
£'000****Staff Costs**

(1,155)

The main areas underspent arise from residential units which were not used in 2015/16 due to staff vacancies. residential unit, of £614K.

Property Costs

(25)

There were no significant variances from budget within this heading.

Administration costs

19

There were no significant variances from budget within this heading.

Transport costs

191

Transport overspend is due to staff travel being overspent by £155k, and charges for Car parking monthly passes being £47K overspent.

Supplies & Services

(537)

Other expenditure budget - £423K underspent - (of which £149 k was in residential units, £137 k was in early years change fund, and £60k in intensive support & learning & £48k in Head of Children's Services, £40k in 7 day service). The remaining underspend is spread generally. £48K underspend in equipment purchases; £25k in children's expenses; £20k meals bought in.

Commissioning

1,912

The main variance is in relation to Out Of Authority Placements. This was £1.7m overspent. There were also overspends also in Payments to Private orgs £574K over, Health Resources £271K over; Adopters pay £142K over. These overspends were partially offset by underspends in Payment for Skills £705K under; Payments to Voluntary orgs £126K under and payments to Childcarers and Childminders £96K under budget. A number of these budgets are in the process of being realigned to ensure that the budget and expenditure lines are consistent.

Transfer Payments

596

Needs led Section 17 payments and direct Payments were £100k and £240k greater than budget respectively. Additional costs of £250K relating to the Clifton Road refurbishment works was also included within this heading.

Government Grants

170

No significant variances from budget are forecast for this item. The month on month change reflects staff secondments which had not previously been budgeted.

Income - Fees & Charges

20

No significant variances from budget are forecast for this item.

Other Income

(203)

This was mainly income in respect of various staff secondments to external organisations during the year.

988
