

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/2017**

Appendix 1

DIRECTORATE : Education & Childrens Services

ACCOUNTING PERIOD 3	Full Year Revised Budget £'000	Year to Date			Forecast to Year End		
		Revised Budget £'000	Actual Expenditure £'000	Variance Amount £'000	Forecast Actual £'000	Variance Amount £'000	Variance Percent %
Head of Service - Inclusion	16,646	4,211	4,274	63	16,864	219	1.3
Head of Service - Education Services	156,340	39,274	37,343	(1,931)	154,971	(1,369)	(0.9)
Head of Service -Policy, Performance & Resources	5,535	1,690	1,524	(166)	5,366	(169)	(3.1)
Head Of Service- Childrens Social Work	39,382	9,794	9,789	(5)	40,652	1,270	3.2
TOTAL	217,903	54,969	52,930	(2,039)	217,853	(49)	(0.0)

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/2017**

Education & Children's Services

Summary of Income & Expenditure - Year to Period 3 (End of June 2016)

HEAD OF SERVICE : INCLUSION

As At 30 June 2016	Full Year revised Budget	Year to date			Forecast to year end		
		Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent
ACCOUNTING PERIOD 3	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	12,939	3,227	3,031	(196)	12,427	(512)	-4.0%
PROPERTY COSTS	280	69	50	(19)	265	(15)	-5.4%
ADMINISTRATION COSTS	20	5	5	0	20	0	0.0%
TRANSPORT COSTS	78	19	24	5	78	0	0.0%
SUPPLIES & SERVICES	1,162	177	145	(32)	943	(219)	-18.8%
COMMISSIONING SERVICES	3,033	758	1,072	314	4,047	1,014	33.4%
GROSS EXPENDITURE	17,512	4,255	4,327	72	17,780	268	1.5%
LESS: INCOME							
OTHER GRANTS	(149)	(37)	(40)	(3)	(199)	(50)	33.6%
FEES & CHARGES	(8)	(1)	(1)	0	(8)	0	0.0%
OTHER INCOME	(709)	(6)	(12)	(6)	(709)	0	0.0%
TOTAL INCOME	(866)	(44)	(53)	(9)	(916)	(50)	5.8%
NET EXPENDITURE	16,646	4,211	4,274	63	16,864	219	1.3%

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

The estimated underspend reflects vacancy levels within this part of the service. (512)

Property Costs

No significant variances from budget are forecast for this item. (15)

Administration costs

No significant variances from budget are forecast for this item. 0

Transport costs

No significant variances from budget are forecast for this item. 0

Supplies & Services

Various one off savings on Supplies & Services have been identified within this area. (219)

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. 1,014

Income - Government Grants

No significant variances from budget are forecast for this item. 0

Income - Other Grants

No significant variances from budget are forecast for this item. (50)

Income - Fees & Charges

No significant variances from budget are forecast for this item. 0

Income - Recharges

No significant variances from budget are forecast for this item. 0

Income - Other Income

No significant variances from budget are forecast for this item. 0

219

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/ 2017

Education & Children's Services
Summary of Income & Expenditure - Year to Period 3 (End of June 2016)
HEAD OF SERVICE : EDUCATION SERVICES

As At 30 June 2016	Full Year revised Budget	Year to date			Forecast to year end		
		Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent
ACCOUNTING PERIOD 3	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	115,214	28,672	28,449	(223)	114,533	(681)	-0.6%
PROPERTY COSTS	25,816	5,017	4,783	(234)	25,163	(653)	-2.5%
ADMINISTRATION COSTS	801	201	120	(81)	787	(14)	-1.7%
TRANSPORT COSTS	265	62	82	20	301	36	13.6%
SUPPLIES & SERVICES	10,733	4,582	2,966	(1,616)	10,673	(60)	-0.6%
COMMISSIONING SERVICES	3,122	769	970	201	3,095	(27)	-0.9%
TRANSFER PAYMENTS TOTAL	9,716	2,366	2,593	227	9,619	(97)	-1.0%
GROSS EXPENDITURE	165,667	41,669	39,963	(1,706)	164,171	(1,496)	-0.9%
LESS: INCOME							
GOVERNMENT GRANTS	(1,141)	(620)	(878)	(258)	(1,150)	(9)	0.8%
OTHER GRANTS	(941)	(247)	(341)	(94)	(964)	(23)	2.4%
FEES & CHARGES	(3,754)	(917)	(750)	167	(3,553)	201	-5.4%
RECHARGES	(410)	0	0	0	(410)	0	0.0%
OTHER INCOME	(3,081)	(611)	(651)	(40)	(3,123)	(42)	1.4%
TOTAL INCOME	(9,327)	(2,395)	(2,620)	(225)	(9,200)	127	-1.4%
NET EXPENDITURE	156,340	39,274	37,343	(1,931)	154,971	(1,369)	-0.9%

BUDGET TO DATE MONITORING VARIANCE NOTES

Staff Costs

The main reasons for this variance is the element of Escorts cost overspend which is allocated against this Head Of Service as Escort costs are allocated against the school the pupils are taught in. (681)

Property Costs

The Unitary Charge budget is expected to be underspent by £180K 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 £270K less than budgeted in line with previous years expenditure levels after taking account of contractual changes. Water charges are forecast to be £140k less than budgdted in line with previous years expenditure levels. (653)

Administration costs

No significant variances from budget are forecast for this item. (14)

Transport costs

No significant variances from budget are forecast for this item. 36

Supplies & Services

No significant variance from budget are forecast for this item. (60)

Commissioning Services

No significant variance from budget are forecast for this item. (27)

Transfer payments

No significant variances from budget are forecast for this item. (97)

Income - Government Grants

No significant variances from budget are forecast for this item. (9)

Other Grants

No significant variances from budget are forecast for this item. (23)

Income - Fees & Charges

Art Gallery Shop and Coffee shop income account for the bulk of this variance 201

Income - Other Income

No significant variances from budget are forecast for this item. (42)

(1,369)

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/ 2017

Education & Children's Services

Summary of Income & Expenditure - Year to Period 3 (End of June 2016)

HEAD OF SERVICE : POLICY, PERFORMANCE & RESOURCES

As At 30 June 2016	Full Year revised Budget	Year to date			Forecast to year end		
		Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent
ACCOUNTING PERIOD 3	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	3,955	989	948	(41)	3,786	(169)	-4.3%
PROPERTY COSTS	391	81	65	(16)	394	3	0.8%
ADMINISTRATION COSTS	293	73	32	(41)	284	(9)	-3.1%
TRANSPORT COSTS	22	6	3	(3)	18	(4)	-18.2%
SUPPLIES & SERVICES	871	530	478	(52)	869	(2)	-0.2%
COMMISSIONING SERVICES	82	20	21	1	82	0	0.0%
TRANSFER PAYMENTS	255	75	75	0	255	0	0.0%
GROSS EXPENDITURE	5,869	1,774	1,622	(152)	5,688	(181)	-3.1%
LESS: INCOME							
GOVERNMENT GRANTS	(296)	(74)	(100)	(26)	(296)	0	0.0%
FEES & CHARGES	(38)	(10)	2	12	(26)	12	-31.6%
OTHER INCOME	0	0	0	0	0	0	0.0%
TOTAL INCOME	(334)	(84)	(98)	(14)	(322)	12	-3.6%
NET EXPENDITURE	5,535	1,690	1,524	(166)	5,366	(169)	-3.1%

BUDGET TO DATE MONITORING VARIANCE NOTES

PROJECTED
VARIANCE
£'000

Staff Costs

The forecast underspend reflects both year to date and on-going staff vacancies

(169)

Property Costs

No significant variances from budget are forecast for this item.

3

Administration costs

No significant variances from budget are forecast for this item.

(9)

Transport costs

No significant variances from budget are forecast for this item.

(4)

Supplies & Services

No significant variances from budget are forecast for this item.

(2)

Transfer Payments

No significant variances from budget are forecast for this item.

0

Government Grants

No significant variances from budget are forecast for this item.

0

Income - Fees & Charges

No significant variances from budget are forecast for this item.

12

Other Income

No significant variances from budget are forecast for this item.

0

(169)

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/ 2017**

Education & Children's Services

Summary of Income & Expenditure - Year to Period 3 (End of June 2016)

HEAD OF SERVICE : HEAD OF CHILDREN'S SOCIAL WORK

As At 30 June 2016	Full Year revised Budget	Year to date			Forecast to year end		
		Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent
ACCOUNTING PERIOD 3	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	18,030	4,508	4,193	(315)	17,260	(770)	-4.3%
PROPERTY COSTS	526	78	40	(38)	541	15	2.9%
ADMINISTRATION COSTS	205	51	47	(4)	219	14	6.8%
TRANSPORT COSTS	379	95	156	61	508	129	34.0%
SUPPLIES & SERVICES	1,126	281	129	(152)	1,043	(83)	-7.4%
COMMISSIONING SERVICES	18,699	4,674	4,951	277	20,495	1,796	9.6%
TRANSFER PAYMENTS	927	232	301	69	1,157	230	24.8%
GROSS EXPENDITURE	39,892	9,919	9,817	(102)	41,223	1,331	3.3%
LESS: INCOME							
GOVERNMENT GRANTS	(394)	(99)	(20)	79	(394)	0	0.0%
FEES & CHARGES	(42)	(20)	(2)	18	(42)	0	0.0%
OTHER INCOME	(74)	(6)	(6)	0	(135)	(61)	0.0%
TOTAL INCOME	(510)	(125)	(28)	97	(571)	(61)	12.0%
NET EXPENDITURE	39,382	9,794	9,789	(5)	40,652	1,270	3.2%

BUDGET TO DATE MONITORING VARIANCE NOTES

PROJECTED
VARIANCE
£'000

Staff Costs

The main areas of forecast underspend are in Young peoples Care & Protection and Family And Community Support . This has been offset by the high cost of Agency staff which is reviewed by the Head Of Service on a quarterly basis. (770)

Property Costs

The annual forecast reflects expected savings on energy budgets. 15

Administration costs

No significant variances from budget are forecast for this item. 14

Transport costs

This is mainly Staff and Childrens Travel costs. This is in line with previous years expenditure levels. 129

Supplies & Services

This saving is in relation to equipment, furniture, catering and other expenditure for the Early Years Change Fund and Intensive Support & learning. (83)

Commissioning

The main variance is in relation to Out Of Authority Placements linked to this Head Of Service. This is expected to be £1.6M in excess of budget. 1,796

Transfer Payments

Forecast is based upon current client numbers and expenditure. This is subject to review by the Children with Disabilities Working Group. 230

Government Grants

No significant variances from budget are forecast for this item. 0

Other Grants

No significant variances from budget are forecast for this item. 0

Income - Fees & Charges

No significant variances from budget are forecast for this item. 0

Other Income

No significant variances from budget are forecast for this item. (61)

1,270