

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

Appendix 1

**DIRECTORATE :** Education & Childrens Services

As At 31 August 2016	Year to Date				Forecast to Year End			Change from Previous Forecast £'000
ACCOUNTING PERIOD 5	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	16,360	6,808	7,408	600	16,568	208	1.3	(10)
Head of Service - Education Services	156,685	71,618	69,260	(2,358)	155,536	(1,149)	(0.7)	220
Head of Service - Policy, Performance & Resources	5,674	2,568	2,610	42	5,664	(10)	(0.2)	159
Head Of Service- Childrens Social Work	39,419	16,552	17,451	899	40,360	941	2.4	(329)
<b>TOTAL</b>	<b>218,138</b>	<b>97,546</b>	<b>96,729</b>	<b>(817)</b>	<b>218,128</b>	<b>(10)</b>	<b>(0.0)</b>	<b>40</b>



**ABERDEEN CITY COUNCIL**  
**REVENUE MONITORING 2016/2017**  
**Education & Children's Services**  
**Summary of Income & Expenditure - Year to Period 5 (End of August 2016)**  
**HEAD OF SERVICE : INCLUSION**

<b>As at end of August 2016</b>								
<b>As At 31 August 2016</b>	<b>Full Year revised Budget</b>	<b>Revised Budget</b>	<b>Actual Expenditure</b>	<b>Variance Amount</b>	<b>Forecast Actual</b>	<b>Variance</b>	<b>Variance Percent</b>	<b>Change from Last Report</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>
<b>ACCOUNTING PERIOD 5</b>								
<b>STAFF COSTS</b>	12,954	5,372	5,115	(257)	12,455	(499)	-3.9%	13
<b>PROPERTY COSTS</b>	275	117	95	(22)	259	(16)	-5.8%	(1)
<b>ADMINISTRATION COSTS</b>	38	16	10	(6)	47	9	23.7%	9
<b>TRANSPORT COSTS</b>	78	32	37	5	80	2	2.6%	2
<b>SUPPLIES &amp; SERVICES</b>	777	88	247	159	618	(159)	-20.5%	(40)
<b>COMMISSIONING SERVICES</b>	3,131	1,263	1,985	722	4,024	893	28.5%	(21)
<b>GROSS EXPENDITURE</b>	<b>17,252</b>	<b>6,888</b>	<b>7,489</b>	<b>601</b>	<b>17,483</b>	<b>230</b>	<b>1.3%</b>	<b>(38)</b>
<b>LESS: INCOME</b>								
<b>OTHER GRANTS</b>	(176)	(68)	(57)	11	(205)	(29)	16.5%	21
<b>FEES &amp; CHARGES</b>	(8)	(3)	(2)	1	(7)	1	-12.5%	1
<b>OTHER INCOME</b>	(708)	(9)	(22)	(13)	(703)	5	-0.7%	5
<b>TOTAL INCOME</b>	<b>(892)</b>	<b>(80)</b>	<b>(81)</b>	<b>(1)</b>	<b>(915)</b>	<b>(23)</b>	<b>2.6%</b>	<b>27</b>
<b>NET EXPENDITURE</b>	<b>16,360</b>	<b>6,808</b>	<b>7,408</b>	<b>600</b>	<b>16,568</b>	<b>207</b>	<b>1.3%</b>	<b>(11)</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. In particular, Devolved staffing budgets are expected to be £150K less than budget. This has been offset by Teachers Long Term absence which is forecast to be £60k over budget.	(499)	13
<b><u>Property Costs</u></b> No significant variances from budget are forecast for this item.	(16)	(1)
<b><u>Administration costs</u></b> No significant variances from budget are forecast for this item.	9	9
<b><u>Transport costs</u></b> No significant variances from budget are forecast for this item.	2	2
<b><u>Supplies &amp; Services</u></b> A review of budgets has identified a number of areas where expenditure is likely to be less than budget.	(159)	(40)
<b><u>Commissioning Services</u></b> The forecast variance reflects the high level of commitments in respect of Out Of Authority Placements (£800K), only partial achievement of the Speech & Language Therapy savings.(£50k)	893	(21)
<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.	(29)	21
<b><u>Income - Fees &amp; Charges</u></b> No significant variances from budget are forecast for this item.	1	1
<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.	5	5
	<b>207</b>	<b>(11)</b>



ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2016/ 2017

Education & Children's Services: Education Services  
Summary of Income & Expenditure - Year to Period 5 (End of August 2016)

HEAD OF SERVICE; EDUCATION SERVICES

As at end of August 2016

As At 31 August 2016	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	Change from Last Report £'000
ACCOUNTING PERIOD 5	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	115,833	48,013	47,733	(280)	115,213	(620)	-0.5%	61
PROPERTY COSTS	26,117	14,354	14,129	(225)	25,555	(562)	-2.2%	91
ADMINISTRATION COSTS	798	333	225	(108)	711	(87)	-10.9%	(73)
TRANSPORT COSTS	265	112	142	30	391	126	47.5%	90
SUPPLIES & SERVICES	10,731	6,051	5,386	(665)	10,701	(30)	-0.3%	30
COMMISSIONING SERVICES	2,995	1,301	1,267	(34)	2,927	(68)	-2.3%	(41)
TRANSFER PAYMENTS TOTAL	9,651	4,518	4,596	78	9,621	(30)	-0.3%	67
<b>GROSS EXPENDITURE</b>	<b>166,390</b>	<b>74,682</b>	<b>73,478</b>	<b>(1,204)</b>	<b>165,119</b>	<b>(1,271)</b>	<b>-0.8%</b>	<b>225</b>
LESS: INCOME								
GOVERNMENT GRANTS	(1,330)	(777)	(1,336)	(559)	(1,360)	(30)	2.3%	(21)
OTHER GRANTS	(1,195)	(438)	(578)	(140)	(1,247)	(52)	4.4%	(29)
FEES & CHARGES	(3,754)	(1,477)	(1,318)	159	(3,556)	198	-5.3%	(3)
RECHARGES	(410)	(21)	(48)	(27)	(410)	0	0.0%	0
OTHER INCOME	(3,016)	(351)	(938)	(587)	(3,010)	6	-0.2%	48
<b>TOTAL INCOME</b>	<b>(9,705)</b>	<b>(3,064)</b>	<b>(4,218)</b>	<b>(1,154)</b>	<b>(9,583)</b>	<b>122</b>	<b>-1.3%</b>	<b>(5)</b>
<b>NET EXPENDITURE</b>	<b>156,685</b>	<b>71,618</b>	<b>69,260</b>	<b>(2,358)</b>	<b>155,536</b>	<b>(1,149)</b>	<b>-0.7%</b>	<b>220</b>





<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<b><u>Staff Costs</u></b> Within the overall staffing forecast, teachers Long term Absence is forecast to be £130K greater than budget. Escorts costs are forecast to be £200K greater than budget.	(620)	61
<b><u>Property Costs</u></b> The Unitary Charge budget is expected to be underspent by £230K as a result of contract monitoring efficiencies and a one off property insurance rebate.  Energy and water budgets are expected to be £340K less than budgeted in line with previous years expenditure levels after taking account of contractual changes plus adjustments for energy charges linked to the Museum Collections centre which is now complete.  Art Gallery Redevelopment is incurring £90K in respect of storage and other revenue costs associated with the building works which do not qualify as capital expenditure.  There are unbudgeted costs of approx. £90K in respect of contracts payments linked to Solar Panels on E&CS buildings	(562)	91
<b><u>Administration costs</u></b> No significant variances from budget are forecast for this item. Spend is forecast to be in line with last financial year.	(87)	(73)
<b><u>Transport costs</u></b> Transport to Playing Fields is forecast to be £90K greater than budget. The major part of this (£50K) is in relation to a saving for reducing such transport which has not been achieved due to the closure of the Harlaw Playing fields due to a sink hole which has now been repaired.	126	90
<b><u>Supplies &amp; Services</u></b> There is expected to be an underspend in relation to the Big Noise Torry programme of £50K	(30)	30
<b><u>Commissioning Services</u></b> Payments to Pre School providers are likely to be £70K less than budget.	(68)	(41)
<b><u>Transfer payments</u></b> No significant variances from budget are forecast for this item.	(30)	67
<b><u>Income - Government Grants</u></b> An increase in of £30K in relation to Sport Scotland Grant funding is forecast for 2016/17	(30)	(21)
<b><u>Other Grants</u></b> A year end timing difference is giving rise to one off additional grant funding of £50K	(52)	(29)
<b><u>Income - Fees &amp; Charges</u></b> Due to the Art Gallery being closed for redevelopment the income targets associated with this building will not be achieved. (£190K) There is also an anticipated under recovery on Childcare income of £30K	198	(3)
<b><u>Recharges</u></b> No significant variance from budget are forecast for this item.	0	0
<b><u>Income - Other Income</u></b> No significant variance from budget are forecast for this item.	6	48
	(1,149)	220



**Education & Children's Services**  
**Summary of Income & Expenditure - Year to Period 5 (End of August 2016)**  
**HEAD OF SERVICE : POLICY, PERFORMANCE & RESOURCES**

<b>As at end of August 2016</b>								
<b>As At 31 August 2016</b>	<b>Full Year revised Budget</b>	<b>Revised Budget</b>	<b>Actual Expenditure</b>	<b>Variance Amount</b>	<b>Forecast Actual</b>	<b>Variance</b>	<b>Variance Percent</b>	<b>Change from Last Report</b>
ACCOUNTING PERIOD 5	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	3,956	1,648	1,572	(76)	3,778	(178)	-4.5%	(9)
PROPERTY COSTS	415	225	168	(57)	377	(38)	-9.2%	(41)
ADMINISTRATION COSTS	293	122	50	(72)	213	(80)	-27.3%	(71)
TRANSPORT COSTS	22	9	8	(1)	27	5	22.7%	9
SUPPLIES & SERVICES	985	571	817	246	1,256	271	27.5%	273
COMMISSIONING SERVICES	82	25	23	(2)	88	6	7.3%	6
TRANSFER PAYMENTS	255	106	87	(19)	255	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>6,008</b>	<b>2,706</b>	<b>2,725</b>	<b>19</b>	<b>5,994</b>	<b>(14)</b>	<b>-0.2%</b>	<b>167</b>
LESS: INCOME								
GOVERNMENT GRANTS	(296)	(123)	(111)	12	(296)	0	0.0%	0
FEES & CHARGES	(38)	(15)	(4)	11	(34)	4	-10.5%	(8)
OTHER INCOME	0	0	0	0	0	0	0.0%	0
<b>TOTAL INCOME</b>	<b>(334)</b>	<b>(138)</b>	<b>(115)</b>	<b>23</b>	<b>(330)</b>	<b>4</b>	<b>-1.2%</b>	<b>(8)</b>
<b>NET EXPENDITURE</b>	<b>5,674</b>	<b>2,568</b>	<b>2,610</b>	<b>42</b>	<b>5,664</b>	<b>(10)</b>	<b>-0.2%</b>	<b>159</b>



<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<b><u>Staff Costs</u></b> Forecast reflects current year to date vacancy levels as well as projections for the remainder of the year.	(178)	(9)
<b><u>Property Costs</u></b> No significant variances from budget are forecast for this item.	(38)	(41)
<b><u>Administration costs</u></b> A review of Administration budgets has identified a number of small underspends, mainly linked with property moves and closures	(80)	(71)
<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> Additional Modular Accommodation has been leased for 3 schools for the new school session. Although there is expected to be a partial offset by utilising developers contributions, this has had a knock on effect into this area of budget expenditure	271	273
<b><u>Commissioning</u></b> No significant variances from budget are forecast for this item.	6	6
<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> No significant variances from budget are forecast for this item.	4	(8)
<b><u>Other Income</u></b> No significant variances from budget are forecast for this item.	0	0
	(10)	159



ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2016/ 2017

Education & Children's Services  
Summary of Income & Expenditure - Year to Period 5 (End of August 2016)  
HEAD OF SERVICE : HEAD OF CHILDREN'S SOCIAL WORK

As at end of August 2016								Change from Last Report
As At 30 August 2016	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	
ACCOUNTING PERIOD 5	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	18,111	7,561	7,198	(363)	17,321	(790)	-4.4%	(20)
PROPERTY COSTS	417	302	294	(8)	428	11	2.6%	(4)
ADMINISTRATION COSTS	291	121	68	(53)	149	(142)	-48.8%	(156)
TRANSPORT COSTS	571	238	257	19	560	(11)	-1.9%	(140)
SUPPLIES & SERVICES	694	414	231	(183)	505	(189)	-27.2%	(106)
COMMISSIONING SERVICES	18,656	7,732	8,895	1,163	20,455	1,799	9.6%	3
TRANSFER PAYMENTS	1,127	386	565	179	1,393	266	23.6%	36
<b>GROSS EXPENDITURE</b>	<b>39,867</b>	<b>16,754</b>	<b>17,508</b>	<b>754</b>	<b>40,811</b>	<b>944</b>	<b>2.4%</b>	<b>(387)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(381)	(159)	(45)	114	(335)	46	-12.1%	46
FEES & CHARGES	(42)	(18)	(2)	16	(42)	0	0.0%	0
OTHER INCOME	(25)	(25)	(10)	15	(74)	(49)	0.0%	12
<b>TOTAL INCOME</b>	<b>(448)</b>	<b>(202)</b>	<b>(57)</b>	<b>145</b>	<b>(451)</b>	<b>(3)</b>	<b>0.7%</b>	<b>58</b>
<b>NET EXPENDITURE</b>	<b>39,419</b>	<b>16,552</b>	<b>17,451</b>	<b>899</b>	<b>40,360</b>	<b>941</b>	<b>2.4%</b>	<b>(329)</b>





**BUDGET TO DATE MONITORING VARIANCE NOTES**

	<b>PROJECTED VARIANCE £'000</b>	<b>CHANGE £000</b>
<b><u>Staff Costs</u></b> The main areas of forecast underspend are arising as a result of the difficulty in recruiting qualified staff. This is having a knock effect in implementing the RSW model which will also affect achievement of reductions in the reduction of Out Of Authority costs	(790)	(20)
<b><u>Property Costs</u></b> No significant variances from budget are forecast for this item.	11	(4)
<b><u>Administration costs</u></b> A review of budgets has identified a number of areas where expenditure is likely to be less than budget. These are mainly related to property moves and closures.	(142)	(156)
<b><u>Transport costs</u></b> This is mainly Staff Travel and related costs . This is in line with previous years expenditure levels.	(11)	(140)
<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.	(189)	(106)
<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 £1.6M in excess of budget.	1,799	3
<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.	266	36
<b><u>Other Income</u></b> This forecast reflects recharges of staff seconded to external bodies.	(49)	12
	<b>941</b>	<b>(329)</b>

