

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2016/2017

DIRECTORATE :

As at 31 October 2016	Year to Date				Forecast to Year End			CHANGE FROM LAST REPORT £'000
ACCOUNTING PERIOD 7	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- Childrens Social Work	39,421	23,087	24,614	1,527	40,360	1,279	3.2	338
Head of Service - Education Services	156,761	97,487	92,072	(5,415)	155,536	(1,225)	(0.8)	(76)
Head of Service - Inclusion	16,356	9,516	9,186	(330)	16,548	192	1.2	(15)
Head Of Service- Resources	5,772	3,506	3,685	179	5,708	(64)	(1.1)	(54)
<b>TOTAL</b>	<b>218,310</b>	<b>133,596</b>	<b>129,557</b>	<b>(4,038)</b>	<b>218,152</b>	<b>182</b>	<b>0.1</b>	<b>193</b>

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

**Education & Children's Services**

**Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 7; As at 31 October 2016**

**HEAD OF SERVICE : HEAD OF CHILDREN'S SOCIAL WORK**

**As at 31 October 2016**

ACCOUNTING PERIOD 7	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	CHANGE FROM LAST REPORT
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	18,111	10,575	10,754	179	17,321	(790)	-4.4%	0
PROPERTY COSTS	416	335	326	(9)	428	12	2.9%	1
ADMINISTRATION COSTS	282	170	106	(63)	149	(133)	-47.2%	9
TRANSPORT COSTS	567	333	362	29	560	(7)	-1.2%	4
SUPPLIES & SERVICES	1,009	580	298	(282)	845	(164)	-16.3%	25
COMMISSIONING SERVICES	18,557	10,825	12,099	1,274	20,555	1,998	10.8%	199
TRANSFER PAYMENTS	927	541	712	171	1,293	366	39.4%	100
<b>GROSS EXPENDITURE</b>	<b>39,869</b>	<b>23,359</b>	<b>24,656</b>	<b>1,298</b>	<b>40,811</b>	<b>1,282</b>	<b>3.2%</b>	<b>338</b>
LESS: INCOME								
GOVERNMENT GRANTS	(381)	(222)	(30)	192	(335)	46	-12.2%	0
OTHER GRANTS					0	0	0.0%	0
FEES & CHARGES	(42)	(25)	(2)	22	(42)	0	-0.3%	0
OTHER INCOME	(25)	(25)	(10)	15	(74)	(49)	0.0%	(0)
<b>TOTAL INCOME</b>	<b>(448)</b>	<b>(272)</b>	<b>(42)</b>	<b>230</b>	<b>(451)</b>	<b>(3)</b>	<b>0.6%</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>39,421</b>	<b>23,087</b>	<b>24,614</b>	<b>1,527</b>	<b>40,360</b>	<b>1,279</b>	<b>3.2%</b>	<b>338</b>

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<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)	0
<b><u>Property Costs</u></b> The annual forecast reflects expected savings on energy budgets.	12	1
<b><u>Administration costs</u></b> No significant variances from budget are forecast for this item.	(133)	9
<b><u>Transport costs</u></b> This is mainly Staff Travel and related costs which are expected to be £80K greater than budget. This is in line with previous years expenditure levels.	(7)	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.	(164)	25
<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 £1.9M in excess of budget.	1,998	199
<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. Forecast reflects back dated payments for fostering and adoption upon the introduction of changed payments levels	366	100
<b><u>Other Income</u></b> No significant variances from budget are forecast for this item.	(49)	(0)
	<b>1,279</b>	<b>338</b>

ABERDEEN CITY COUNCIL  
REVENUE MONITORING 2016/ 2017

Education & Children's Services: Education Services

Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 7; As at 31 October 2016

HEAD OF SERVICE: EDUCATION

As at 31 October 2016

ACCOUNTING PERIOD 7	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	CHANGE FROM LAST REPORT
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	115,400	67,362	66,929	(433)	114,793	(607)	-0.5%	13
PROPERTY COSTS	26,088	17,700	16,746	(954)	25,555	(533)	-2.0%	29
ADMINISTRATION COSTS	803	469	381	(88)	711	(92)	-11.5%	(5)
TRANSPORT COSTS	288	169	179	9	391	103	35.7%	(23)
SUPPLIES & SERVICES	10,764	7,556	5,860	(1,696)	10,701	(63)	-0.6%	(33)
COMMISSIONING SERVICES	3,095	1,794	1,747	(48)	3,047	(48)	-1.6%	20
TRANSFER PAYMENTS TOTAL	9,794	6,767	5,423	(1,343)	9,721	(73)	-0.7%	(43)
<b>GROSS EXPENDITURE</b>	<b>166,233</b>	<b>101,818</b>	<b>97,265</b>	<b>(4,552)</b>	<b>164,919</b>	<b>(1,314)</b>	<b>-0.8%</b>	<b>(43)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(1,157)	(933)	(1,352)	(419)	(1,160)	(3)	0.3%	27
OTHER GRANTS	(1,161)	(731)	(805)	(74)	(1,247)	(86)	7.4%	(34)
FEES & CHARGES	(3,727)	(2,146)	(1,781)	365	(3,556)	171	-4.6%	(27)
RECHARGES	(410)	(29)	(27)	2	(410)	0	0.0%	0
OTHER INCOME	(3,017)	(491)	(1,228)	(737)	(3,010)	7	-0.2%	1
<b>TOTAL INCOME</b>	<b>(9,472)</b>	<b>(4,331)</b>	<b>(5,193)</b>	<b>(862)</b>	<b>(9,383)</b>	<b>89</b>	<b>-0.9%</b>	<b>(33)</b>
<b>NET EXPENDITURE</b>	<b>156,761</b>	<b>97,487</b>	<b>92,072</b>	<b>(5,415)</b>	<b>155,536</b>	<b>(1,225)</b>	<b>-0.8%</b>	<b>(76)</b>

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>PROJECTED VARIANCE £'000</u>	<u>CHANGE £'000</u>
<b><u>Staff Costs</u></b>		
There have been two Strain on Superannuation fund payments totalling £95k for staff members, one of the central teams and one from the Culture team. This is not being offset by vacancies at present.	(607)	13
Teachers Long term Absence is forecast to be £140k greater than budget.		
<b><u>Property Costs</u></b>		
The Unitary Charge budget is expected to be underspent by £350K as a result of contract monitoring efficiencies and a one off property insurance rebate.	(533)	29
Energy budgets are expected to be £200K less than budgeted in line with previous years expenditure levels after taking account of contractual changes plus adjustments for energy charges linked to the Art gallery and Museum collections centre which is now complete.		
Art Gallery Redevelopment is incurring £75k of removal costs		
Water Charges are expected to be £140k less than budget		
Additional prop-erty costs for Modular accomodation are forecast to be £70K		
<b><u>Administration costs</u></b>		
No significant variances from budget are forecast for this item.	(92)	(5)
Spend is forecast to be in line with last financial year.		
<b><u>Transport costs</u></b>		
Due to the inability to achieve the agreed service option relating to use of alternative sites for PE provision at Aberdeen Grammar School & Harlaw Academy there has been an adverse variance of £50k.	103	(23)
<b><u>Supplies &amp; Services</u></b>		
Savings are expected to be achived in this area. There is expected to be an underspend in relation to the Big Noise Tony progamme of £100K	(63)	(33)
<b><u>Commissioning Services</u></b>		
No significant variance from budget are forecast for this item.	(48)	20
<b><u>Transfer payments</u></b>		
No significant variances from budget are forecast for this item.	(73)	(43)
<b><u>Income - Government Grants</u></b>		
An increase in Sport Scotland Grant funding is forecast for 2016/17 (100k)	(3)	27
<b><u>Other Grants</u></b>		
An over recovery is anticipated	(86)	(34)
<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)	171	(27)
There is an anticipated under recovery on Childcare income (30k)		
<b><u>Recharges</u></b>		
Common good recharges are expected to be in excess of budget (27k)	0	0
<b><u>Income - Other Income</u></b>		
No significant variance from budget are forecast for this item.	7	1
	<b>(1,225)</b>	<b>(76)</b>

As at 31 October 2016								CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 7	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS	13,035	7,525	7,298	(227)	12,563	(472)	-0.7%	27
PROPERTY COSTS	275	162	124	(38)	259	(16)	-5.7%	0
ADMINISTRATION COSTS	38	22	13	(10)	49	11	28.1%	2
TRANSPORT COSTS	78	45	50	5	83	5	6.5%	3
SUPPLIES & SERVICES	741	106	176	70	570	(171)	-23.1%	(12)
COMMISSIONING SERVICES	3,080	1,768	1,660	(108)	4,032	952	30.9%	59
<b>GROSS EXPENDITURE</b>	<b>17,247</b>	<b>9,629</b>	<b>9,320</b>	<b>(308)</b>	<b>17,556</b>	<b>309</b>	<b>1.8%</b>	<b>79</b>
LESS: INCOME								
OTHER GRANTS	(175)	(95)	(103)	(8)	(264)	(89)	0.0%	(60)
FEEES & CHARGES	(8)	(4)	(3)	2	(7)	1	-11.7%	(0)
OTHER INCOME	(708)	(13)	(28)	(15)	(737)	(29)	4.1%	(34)
<b>TOTAL INCOME</b>	<b>(891)</b>	<b>(113)</b>	<b>(135)</b>	<b>(22)</b>	<b>(1,008)</b>	<b>(117)</b>	<b>13.1%</b>	<b>(94)</b>
<b>NET EXPENDITURE</b>	<b>16,356</b>	<b>9,516</b>	<b>9,186</b>	<b>(330)</b>	<b>16,548</b>	<b>192</b>	<b>1.2%</b>	<b>(15)</b>

**BUDGET TO DATE MONITORING VARIANCE NOTES**

	PROJECTED VARIANCE £'000	CHANGE £'000
<b><u>Staff Costs</u></b>		
The bulk of this underspend lies within devolved staffing budgets. Escorts staffing is expected to be £180k over budget after mitigating virements. Work is ongoing with this Head Of Service to identify other mitigating savings which can be used to reduce this.	(472)	27
<b><u>Property Costs</u></b>		
No significant variances from budget are forecast for this item.	(16)	0
<b><u>Administration costs</u></b>		
No significant variances from budget are forecast for this item.	11	2
<b><u>Transport costs</u></b>		
No significant variances from budget are forecast for this item.	5	3
<b><u>Supplies &amp; Services</u></b>		
The reduced estimate reflects the changes in profiled spend for GIRFEC	(171)	(12)
<b><u>Commissioning Services</u></b>		
The forecast variance reflects the high level of commitments in respect of Out Of Authority Placements (£900K), only partial achievement of the Speech & Language Therapy savings.(£50k)	952	59
<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.	(89)	(60)
<b><u>Income - Fees &amp; Charges</u></b>		
No significant variances from budget are forecast for this item.	1	(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>		
Per Capita Recoveries of £10K and an adjustment to the Contingent Liability for DEM of £164k are reflected within this heading.	(29)	(34)
	192	(15)

Education & Children's Services  
 Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 7; As at 31 October 2016  
 HEAD OF SERVICE : POLICY

As at 31 October 2016								CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 7	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	4,053	2,364	2,335	(29)	3,910	(143)	-3.5%	35
PROPERTY COSTS	388	280	192	(87)	279	(109)	-28.1%	(71)
ADMINISTRATION COSTS	267	171	78	(93)	197	(70)	-26.2%	10
TRANSPORT COSTS	26	13	10	(3)	22	(4)	-15.4%	(9)
SUPPLIES & SERVICES	1,035	689	1,067	378	1,295	260	25.1%	(11)
COMMISSIONING SERVICES	82	35	33	(2)	88	6	7.2%	(0)
TRANSFER PAYMENTS	255	149	128	(20)	255	0	0.0%	0
<b>GROSS EXPENDITURE</b>	<b>6,106</b>	<b>3,701</b>	<b>3,843</b>	<b>142</b>	<b>6,046</b>	<b>(60)</b>	<b>-1.0%</b>	<b>(46)</b>
LESS: INCOME								
GOVERNMENT GRANTS	(296)	(172)	(128)	44	(297)	(1)	0.3%	(1)
FEES & CHARGES	(38)	(22)	(6)	16	(18)	20	-52.7%	16
OTHER INCOME	0	0	(23)	(23)	(23)	(23)	0.0%	(23)
<b>TOTAL INCOME</b>	<b>(334)</b>	<b>(195)</b>	<b>(158)</b>	<b>37</b>	<b>(338)</b>	<b>(4)</b>	<b>1.2%</b>	<b>(8)</b>
<b>NET EXPENDITURE</b>	<b>5,772</b>	<b>3,506</b>	<b>3,685</b>	<b>179</b>	<b>5,708</b>	<b>(64)</b>	<b>-1.1%</b>	<b>(54)</b>



**BUDGET TO DATE MONITORING VARIANCE NOTES**

	<b>PROJECTED VARIANCE £'000</b>	<b>CHANGE £'000</b>
<b><u>Staff Costs</u></b> Forecast reflects current year to date vacancies as well as projections for the remainder of the	(143)	35
<b><u>Property Costs</u></b> A review of property costs has identified some savings associated with closed premises.	(109)	(71)
<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	(70)	10
<b><u>Transport costs</u></b> No significant variances from budget are forecast for this item.	(4)	(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	260	(11)
<b><u>Commissioning</u></b> No significant variances from budget are forecast for this item.	6	(0)
<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.	(1)	(1)
<b><u>Income - Fees &amp; Charges</u></b> No significant variances from budget are forecast for this item.	20	16
<b><u>Other Income</u></b> No significant variances from budget are forecast for this item.	(23)	(23)
	<b>(64)</b>	<b>(54)</b>

