

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

DIRECTORATE : SOCIAL CARE AND WELLBEING

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
Directorate incl. CSWO		3,311	4,099	3,691	(408)	3,283	(28)	-0.8%	518
Head of Adult's Services		75,632	74,926	75,783	857	76,124	492	0.7%	57
Head of Children's Services		29,276	26,526	28,331	1,805	31,119	1,843	6.3%	(211)
Head of Contracts, Commissioning & Community Engagement		1,961	1,794	1,539	(255)	1,667	(294)	-15.0%	10
SSMSL		1,577	1,446	951	(495)	1,120	(457)	-29.0%	(26)
TOTAL BUDGET		111,757	108,791	110,295	1,504	113,313	1,556	1.4%	348

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : SOCIAL CARE AND WELLBEING
HEAD OF SERVICE : Directorate incl. CSWO

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		2,574	2,356	2,280	(76)	2,436	(138)	-5.4%	(4)
PROPERTY COSTS		688	598	618	20	682	(6)	-0.9%	25
ADMINISTRATION COSTS		176	162	133	(29)	161	(15)	-8.5%	12
TRANSPORT COSTS		617	576	441	(135)	577	(40)	-6.5%	82
SUPPLIES & SERVICES		478	438	228	(210)	230	(248)	-51.9%	8
COMMISSIONING SERVICES		23	21	20	(1)	22	(1)	-4.3%	0
CAPITAL FINANCING COSTS		110	0	0	0	110	0	0.0%	0
GROSS EXPENDITURE		4,666	4,151	3,720	(431)	4,218	(448)	-9.6%	123
LESS: INCOME									
GOVERNMENT GRANTS		(37)	(34)	0	34	0	37	-100.0%	0
RECHARGES TO OTHER ACCOUNTS		(20)	(18)	(18)	0	(20)	0	0.0%	0
OTHER INCOME		(1,298)	0	(11)	(11)	(915)	383	-29.5%	395
TOTAL INCOME		(1,355)	(52)	(29)	23	(935)	420	-31.0%	395
NET EXPENDITURE		3,311	4,099	3,691	(408)	3,283	(28)	-0.8%	518

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The favourable variance on forecast out-turn results from additional vacancy savings. Also reflects management action to reduce overall expenditure on the service in line with budget available

PROJECTED VARIANCE	CHANGE
£'000	£'000
(138)	(4)

Property Costs

Rent review at Kirkgate House increased annual rent by £54k, but underspends anticipated on other property costs. Also reflects management action to reduce overall expenditure on the service in line with budget available

(6) 25

Administration Costs

Based on current trends it is anticipated that expenditure for the year will be below budget

(15) 12

Transport Costs

Forecast out-turn reflects anticipated savings on transport provision. Current period underspend also reflects late billing of vehicle maintenance costs

(40) 82

Supplies and Services

Period figures reflect that adult protection budget is not fully committed, and the projection now assumes that this money will not be spent this year

(248) 8

Commissioning Services

Based on current trends it is anticipated that expenditure for the year will be below budget

(1) 0

Capital Financing Costs

Capital financing costs are charged to services at year end, and at this stage are anticipated to be in line with budget

0 0

Income

Anticipated income from transport recharges has reduced to match agreed budget savings. This had not been reflected in earlier forecasts

420 395

(28)	518
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : SOCIAL CARE AND WELLBEING
HEAD OF SERVICE : Head of Adult's Services

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		33,417	30,620	30,278	(342)	32,906	(511)	-1.5%	275
PROPERTY COSTS		1,546	1,214	1,119	(95)	1,487	(59)	-3.8%	150
ADMINISTRATION COSTS		472	348	288	(60)	368	(104)	-22.0%	(6)
TRANSPORT COSTS		1,828	894	603	(291)	1,520	(308)	-16.8%	(15)
SUPPLIES & SERVICES		1,469	1,345	1,395	50	1,415	(54)	-3.7%	210
COMMISSIONING SERVICES		73,819	67,612	67,405	(207)	75,120	1,301	1.8%	(706)
TRANSFER PAYMENTS TOTAL		32	29	25	(4)	29	(3)	-9.4%	(6)
CAPITAL FINANCING COSTS		1,135	0	3	3	1,135	0	0.0%	0
GROSS EXPENDITURE		113,718	102,062	101,116	(946)	113,980	262	0.2%	(98)
LESS: INCOME									
GOVERNMENT GRANTS		(5,300)	(668)	(813)	(145)	(4,738)	562	-10.6%	385
OTHER GRANTS & CONTRIBUTIONS		(25,931)	(23,627)	(21,640)	1,987	(26,121)	(190)	0.7%	(59)
CUSTOMER & CLIENT RECEIPTS		(3,784)	(1,159)	(1,282)	(123)	(3,931)	(147)	3.9%	(129)
RECHARGES TO OTHER ACCOUNTS		(221)	(74)	(131)	(57)	(342)	(121)	54.8%	(22)
OTHER INCOME		(2,850)	(1,608)	(1,467)	141	(2,724)	126	-4.4%	(20)
TOTAL INCOME		(38,086)	(27,136)	(25,333)	1,803	(37,856)	230	-0.6%	155
NET EXPENDITURE		75,632	74,926	75,783	857	76,124	492	0.7%	57

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The favourable variance results from additional vacancy savings and also reflects management action to reduce overall expenditure on the service in line with budget available. Non-achievement of savings at Burnside £614k to period 11 (£670k in full year) has also been offset by additional vacancy savings. However, savings resulting from the management actions has not been as significant as had been expected.

PROJECTED VARIANCE	CHANGE
£'000	£'000
(511)	275

Property Costs

The low level of spend at this time reflects the phasing of actual payments. Based on current spending levels it is anticipated that expenditure for the year will be below budget. This reflects the reaching of an agreement on the costs of shared premises on favourable terms. However, the adverse movement since the last report reflects anticipated additional fuel costs in the final quarter.

(59) 150

Administration Costs

Expenditure on printing & stationery and courses continues to be below the budgeted level. Also reflects management action to reduce overall expenditure on the service in line with budget available

(104) (6)

Transport Costs

Expenditure on travelling expenses continues to be below the budgeted level. Also reflects management action to reduce overall expenditure on the service in line with budget available

(308) (15)

Supplies and Services

Reflects management action to reduce overall expenditure on the service in line with budget available. However, savings resulting from the management actions has not been as significant as had been expected, hence the adverse variance since last report

(54) 210

Commissioning Services

The budgets for needs led Community Care services are some £3.8m over-committed, with some anticipated compensating underspends on other budget heads. The favourable movement reflects further anticipated reductions from the management action to reduce overall expenditure on the service in line with budget available

1,301 (706)

Transfer Payments

Based on current trends it is anticipated that expenditure for the year will be below budget

(3) (6)

Capital Financing Costs

Capital financing costs are charged to services at year end, and at this stage are anticipated to be in line with budget

0 0

Income

The variations in year to date figures largely reflect the timing of various receipts and invoices. Income of £300k from government grant for the telecare programme, previously included in the anticipated income figure for this year, has now been removed as the expenditure has not yet been incurred and will now be carried forward into next financial year. Furthermore, it had also previously been reported that anticipated income from Criminal Justice grants had been reduced, but that this was matched by favourable variances within commissioning services. Additional income from client contributions mirrors the over commitment on agency expenditure. It has also been reported previously that the provision for uplift on Resource Transfer funding will not be received, this represented a shortfall of £324k.

230 155

**ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010**

DIRECTORATE : SOCIAL CARE AND WELLBEING
HEAD OF SERVICE : Head of Children's

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
ACCOUNTING PERIOD 11		£'000	£'000	£'000	£'000	£'000	£'000	%	£'000
STAFF COSTS		11,909	10,921	10,813	(108)	11,811	(98)	-0.8%	(8)
PROPERTY COSTS		536	436	467	31	573	37	6.9%	(28)
ADMINISTRATION COSTS		275	253	248	(5)	281	6	2.2%	44
TRANSPORT COSTS		571	463	388	(75)	481	(90)	-15.8%	3
SUPPLIES & SERVICES		475	402	218	(184)	243	(232)	-48.8%	(32)
COMMISSIONING SERVICES		14,847	13,397	15,771	2,374	17,398	2,551	17.2%	(3)
TRANSFER PAYMENTS TOTAL		778	714	506	(208)	585	(193)	-24.8%	(9)
CAPITAL FINANCING COSTS		317	0	0	0	317	0	0.0%	0
GROSS EXPENDITURE		29,708	26,586	28,411	1,825	31,689	1,981	6.7%	(33)
LESS: INCOME									
GOVERNMENT GRANTS		(2)	(2)	(28)	(26)	(28)	(26)	1300.0%	(28)
OTHER GRANTS & CONTRIBUTIONS		(211)	0	(15)	(15)	(337)	(126)	59.7%	(136)
CUSTOMER & CLIENT RECEIPTS		(32)	(30)	(38)	(8)	(53)	(21)	65.6%	(14)
RECHARGES TO OTHER ACCOUNTS		(154)	0	0	0	(154)	0	0.0%	0
OTHER INCOME		(33)	(28)	1	29	2	35	-106.1%	0
TOTAL INCOME		(432)	(60)	(80)	(20)	(570)	(138)	31.9%	(178)
NET EXPENDITURE		29,276	26,526	28,331	1,805	31,119	1,843	6.3%	(211)

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The favourable variance in forecast reflects management action to reduce overall expenditure on the service in line with budget available

PROJECTED VARIANCE £'000	CHANGE £'000
(98)	(8)

Property Costs

Based on current spending levels it is anticipated that expenditure for the year will be over budget due to increased energy costs

37	(28)
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Administration Costs

Expenditure has increased in the latter part of the year and it is now anticipated that admin costs will be slightly over budget

6	44
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Transport Costs

Expenditure on travelling expenses continues to be below the budgeted level. Also reflects management action to reduce overall expenditure on the service in line with budget available

(90)	3
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Supplies and Services

Expenditure on catering & childrens expenses continues to be below the budgeted level. Also reflects management action to reduce overall expenditure on the service in line with budget available

(232)	(32)
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Commissioning Services

The forecast out-turn reflects the level of over commitment on placements in external residential facilities including fostering placements. The period expenditure level also reflects the phasing of payments.

2,551	(3)
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Transfer Payments

Expenditure on outreach project grants and throughcare payments continues to be below the budgeted level and based on current trends it is anticipated that expenditure for the year will be below budget

(193)	(9)
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Capital Financing Costs

Capital financing costs are charged to services at year end, and at this stage are anticipated to be in line with budget

0	0
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Income

Favourable settlement of an outstanding issue from last year will be reflected in an additional credit to income in this financial year when clearing prior year's creditor provisions

(138)	(178)
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1,843	(211)
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : SOCIAL CARE AND WELLBEING
HEAD OF SERVICE : Head of Contracts, Commissioning & Community Engagement

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 11									
STAFF COSTS		930	851	821	(30)	905	(25) -2.7%	(12)	
ADMINISTRATION COSTS		319	292	118	(174)	126	(193) -60.5%	40	
TRANSPORT COSTS		22	20	9	(11)	10	(12) -54.5%	0	
SUPPLIES & SERVICES		20	18	4	(14)	4	(16) -80.0%	0	
COMMISSIONING SERVICES		670	613	587	(26)	622	(48) -7.2%	(18)	
GROSS EXPENDITURE		1,961	1,794	1,539	(255)	1,667	(294) -15.0%	10	
LESS: INCOME									
TOTAL INCOME		0	0	0	0	0	#DIV/0!	0	
NET EXPENDITURE		1,961	1,794	1,539	(255)	1,667	(294) -15.0%	10	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

The favourable variance on forecast out-turn results from additional vacancy savings

PROJECTED VARIANCE £'000	CHANGE £'000
(25)	(12)

Administration Costs

Expenditure on courses continues to be below the budgeted level. Also reflects management action to reduce overall expenditure on the service in line with budget available

(193)	40
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Transport Costs

Based on current trends it is anticipated that expenditure for the year will be below budget. Also reflects management action to reduce overall expenditure on the service in line with budget available

(12)	0
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Supplies and Services

Based on current trends it is anticipated that expenditure for the year will be below budget. Also reflects management action to reduce overall expenditure on the service in line with budget available

(16)	0
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Commissioning Services

Based on current trends it is anticipated that expenditure for the year will be below budget

(48)	(18)
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Income

0	0
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(294)	10
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ABERDEEN CITY COUNCIL
REVENUE MONITORING 2009 / 2010

DIRECTORATE : SOCIAL CARE AND WELLBEING
HEAD OF SERVICE : SSM

AS AT	28 February 2010	ANNUAL BUDGET	BUDGET TO DATE			PROJECTION TO YEAR END			CHANGE FROM LAST REPORT
			PLANNED	ACTUAL	VARIANCE	PROJECTED TOTALS	PROJECTED VARIANCE		
		£'000	£'000	£'000	£'000	£'000	%	£'000	
ACCOUNTING PERIOD 11									
STAFF COSTS		1,415	1,298	864	(434)	1,010	(405) -28.6%	(38)	
ADMINISTRATION COSTS		44	40	29	(11)	43	(1) -2.3%	2	
TRANSPORT COSTS		10	9	5	(4)	7	(3) -30.0%	1	
SUPPLIES & SERVICES		116	106	53	(53)	61	(55) -47.4%	8	
GROSS EXPENDITURE		1,585	1,453	951	(502)	1,121	(464) -29.3%	(27)	
LESS: INCOME									
RECHARGES TO OTHER ACCOUNTS		(8)	(7)	0	7	(1)	7 -87.5%	1	
TOTAL INCOME		(8)	(7)	0	7	(1)	7 -87.5%	1	
NET EXPENDITURE		1,577	1,446	951	(495)	1,120	(457) -29.0%	(26)	

VIREMENT PROPOSALS

None this cycle

REVENUE MONITORING VARIANCE NOTES

Employee Costs

Projected underspend reflects higher level of vacancies than budgeted for. Also reflects management action to reduce overall expenditure on the service in line with budget available

PROJECTED VARIANCE	CHANGE
£'000	£'000
(405)	(38)

Administration Costs

Based on current trends it is anticipated that expenditure for the year will be below budget

(1)	2
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Transport Costs

Based on current trends it is anticipated that expenditure for the year will be below budget

(3)	1
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Supplies and Services

Reflects management action to reduce overall expenditure on the service in line with budget available

(55)	8
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Income

Based on current trends it is anticipated that income for the year will be below budget

7	1
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(457)	(26)
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