

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/2017

DIRECTORATE : Education & Childrens Services

As at 31 March 2017	Year to Date				Forecast to Year End			Change From Last Report £'000
ACCOUNTING PERIOD 12	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	36,529	36,529	39,565	3,036	39,565	3,036	8.3	1,757
Head of Service - Education Services	152,026	152,026	149,919	(2,107)	149,917	(2,107)	(1.4)	(882)
Head of Service - Inclusion	14,599	14,599	15,854	1,255	15,854	1,255	8.6	1,063
Head Of Service- Policy, Performance & Resources	5,403	5,403	5,550	148	5,550	148	2.7	212
TOTAL	208,558	208,558	210,888	2,331	210,886	2,331	1.1	2,149

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

Education & Children's Services

Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 12; As at 31 March 2017

HEAD OF SERVICE : HEAD OF CHILDREN'S SOCIAL WORK

As at 31 March 2017								CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 12	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	15,221	15,221	15,050	(171)	15,050	(171)	-1.1%	619
PROPERTY COSTS	416	416	470	54	470	54	13.0%	42
ADMINISTRATION COSTS	282	282	248	(34)	248	(34)	-12.1%	99
TRANSPORT COSTS	567	567	692	125	692	125	22.0%	132
SUPPLIES & SERVICES	987	987	646	(341)	646	(341)	-34.5%	(177)
COMMISSIONING SERVICES	18,577	18,577	21,288	2,711	21,288	2,711	14.6%	713
TRANSFER PAYMENTS	927	927	1,420	493	1,420	493	53.1%	127
GROSS EXPENDITURE	36,977	36,977	39,814	2,837	39,814	2,837	7.7%	1,555
LESS: INCOME								
GOVERNMENT GRANTS	(381)	(381)	(123)	258	(123)	258	-67.8%	212
FEES & CHARGES	(42)	(42)	(61)	(19)	(61)	(19)	44.8%	(19)
OTHER INCOME	(25)	(25)	(65)	(40)	(65)	(40)	0.0%	9
TOTAL INCOME	(448)	(448)	(249)	199	(249)	199	-44.5%	202
NET EXPENDITURE	36,529	36,529	39,565	3,036	39,565	3,036	8.3%	1,757

BUDGET TO DATE MONITORING VARIANCE NOTES

	ACTUAL VARIANCE £'000	CHANGE £'000
<u>Staff Costs</u> The main areas of 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	(171)	619
<u>Property Costs</u> There are no significant variances from budget	54	42
<u>Administration costs</u> There are no significant variances from budget	(34)	99
<u>Transport costs</u> Children's transport costs were overspent by £140K	125	132
<u>Supplies & Services</u> This saving is in relation to equipment, furniture, catering and other expenditure for the Early Years Change Fund and Intensive Support & learning.	(341)	(177)
<u>Commissioning</u> The main variance is in relation to Out Of Authority Placements linked to this Head Of Service. This was £2.4M in excess of budget. The Inclusion Budget also contains budget provision for Out Of Authority Placements. Both of these elements of the budget are specifically referred to in the main body of the report.	2,711	713
<u>Transfer Payments</u> Within this category, which deals with children with disabilities, Carer Support was £230K overspent, Day Care and Home Care were each £140K in excess of budget.	493	127
<u>Other Income</u> No significant variances from budget are forecast for this item.	(40)	9
	3,036	1,757

ABERDEEN CITY COUNCIL
REVENUE MONITORING 2016/ 2017

Education & Children's Services: Education Services

Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 12; As at 31 March 2017

HEAD OF SERVICE: EDUCATION SERVICES

As at 31 March 2017

ACCOUNTING PERIOD 12	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	110,491	110,491	109,865	(626)	109,865	(626)	-0.6%	(19)
PROPERTY COSTS	26,133	26,133	25,017	(1,116)	25,017	(1,116)	-4.3%	(583)
ADMINISTRATION COSTS	809	809	697	(112)	697	(112)	-13.8%	(20)
TRANSPORT COSTS	288	288	352	64	352	64	22.2%	(39)
SUPPLIES & SERVICES	10,989	10,989	11,000	11	11,000	11	0.1%	74
COMMISSIONING SERVICES	3,135	3,135	2,815	(320)	2,815	(320)	-10.2%	(272)
TRANSFER PAYMENTS TOTAL	9,789	9,789	9,833	44	9,833	44	0.4%	117
GROSS EXPENDITURE	181,634	181,634	159,579	(2,055)	159,579	(2,055)	-1.3%	(741)
LESS: INCOME								
GOVERNMENT GRANTS	(1,397)	(1,397)	(1,643)	(246)	(1,643)	(246)	17.6%	(243)
OTHER GRANTS	(1,051)	(1,051)	(998)	53	(998)	53	-5.0%	139
FEES & CHARGES	(3,727)	(3,727)	(3,504)	223	(3,504)	223	-6.0%	52
RECHARGES	(416)	(416)	(409)	7	(409)	7	-1.7%	7
OTHER INCOME	(3,017)	(3,017)	(3,106)	(89)	(3,106)	(89)	3.0%	(96)
TOTAL INCOME	(9,608)	(9,608)	(9,660)	(52)	(9,662)	(52)	0.5%	(141)
NET EXPENDITURE	152,026	152,026	149,919	(2,107)	149,917	(2,107)	-1.4%	(882)

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>ACTUAL VARIANCE £'000</u>	<u>CHANGE £'000</u>
<u>Staff Costs</u>		
Teachers Long term Absence was £530K less than budget. The balance of the underspend relates to schools DEM underspends which will be carried forward into 2017-18	(626)	(19)
<u>Property Costs</u>		
The Unitary Charge budget was £180K less than budgeted as a result of contract monitoring efficiencies and a one off property insurance rebate.	(1,116)	(583)
Energy budgets were £700K 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. The continued spell of mild weather during the second half of the year was a major contribution towards this underspend		
Water charges were £800K less than budget, partially due to the release of monies provided for settling of outstanding previous years historic charges which were no longer required.		
Within this heading were additional costs in respect of property rates of £100K as well as additional Repairs and Maintenance costs of £220K and additional removal costs of £60K in respect of the Art Gallery.		
<u>Administration costs</u>		
Telephone rental & call charges accounted for £70K of this underspend. The remainder of the underspend was over a range of admin related budgets as a result of a reduction in non essential expenditure	(112)	(20)
<u>Transport costs</u>		
Due to the inability to achieve the agreed service option relating to use of alternative sites for PE provision at Harlaw Academy there has been an adverse variance of £50K within this budget area.	64	(39)
<u>Supplies & Services</u>		
No significant variances from budget are forecast for this item.	11	74
<u>Commissioning Services</u>		
The major element of underspend was in respect of payments to Private Providers, which as £250k less than budgeted	(320)	(272)
<u>Transfer payments</u>		
No significant variances from budget are forecast for this item.	44	117
<u>Income - Government Grants</u>		
Additional income received was mainly in respect of Attainment Challenge grants	(246)	(243)
<u>Other Grants</u>		
Recharges to Other Authorities for additional costs associated with Special needs was £40K less than budgeted.	53	139
<u>Income - Fees & Charges</u>		
Due to the Art Gallery being closed for redevelopment the income targets associated with this building of £140K were not achieved. In addition Music Fee income and Property lets income were each £70K less than budget. This was offset by additional income by Adventure Aberdeen of £110K.	223	52
<u>Recharges</u>		
There are no significant variances from budget	7	7
<u>Income - Other income</u>		
There are no significant variances from budget	(89)	(96)
	(2,107)	(882)

ABERDEEN CITY COUNCIL
 REVENUE MONITORING 2016/2017
 Education & Children's Services
 Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 12; As at 31 March 2017
 HEAD OF SERVICE : INCLUSION

As at 31 March 2017							
ACCOUNTING PERIOD 12	Full Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent
	£'000	£'000	£'000	£'000	£'000	£'000	%
STAFF COSTS	11,394	11,394	11,150	(244)	11,150	(244)	-0.5%
PROPERTY COSTS	275	275	266	(9)	266	(9)	-3.3%
ADMINISTRATION COSTS	38	38	26	(12)	26	(12)	-31.7%
TRANSPORT COSTS	78	78	89	11	89	11	14.2%
SUPPLIES & SERVICES	625	625	388	(237)	388	(237)	-37.9%
COMMISSIONING SERVICES	3,080	3,080	4,758	1,678	4,758	1,678	54.5%
GROSS EXPENDITURE	15,490	15,490	16,677	1,187	16,677	1,187	7.7%
LESS: INCOME							
OTHER GRANTS	(175)	(175)	(227)	(52)	(227)	(52)	0.0%
FEES & CHARGES	(8)	(8)	(6)	2	(6)	2	-22.0%
OTHER INCOME	(708)	(708)	(590)	118	(590)	118	-16.7%
TOTAL INCOME	(891)	(891)	(823)	68	(823)	68	-7.6%
NET EXPENDITURE	14,599	14,599	15,854	1,255	15,854	1,255	8.6%

CHANGE FROM LAST REPORT
£'000
228
7
(23)
6
(66)
726
878
37
1
147
185
1,063

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>ACTUAL VARIANCE £'000</u>	<u>CHANGE £'000</u>
<u>Staff Costs</u>		
The bulk of this underspend lies within devolved staffing budgets. Escorts staffing was £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 for future years.	(244)	228
<u>Property Costs</u>		
There are no significant variances from budget	(9)	7
<u>Administration costs</u>		
There are no significant variances from budget	(12)	(23)
<u>Transport costs</u>		
There are no significant variances from budget	11	6
<u>Supplies & Services</u>		
The reduced expenditure reflects the changes in spend for GIRFEC which were £200K less than budget.	(237)	(66)
<u>Commissioning Services</u>		
Final expenditure reflects Out Of Authority Placement costs which were £1.7m in excess of budget. The Children's Social Work Budget also contains budget provision for Out Of Authority Placements. Both of these elements of the budget are specifically referred to in the main body of the report.	1,678	726
<u>Income - Other Grants</u>		
This additional income is reflected within expenditure elsewhere within this element of the service.	(52)	37
<u>Income - Fees & Charges</u>		
There are no significant variances from budget	2	1
<u>Income - Other Income</u>		
Per Capita Recoveries of £10K and an adjustment to the Contingent Liability for DEM of £130K are reflected within this heading.	118	147
	1,255	1,063

Education & Children's Services
 Summary of Income & Expenditure - Year to ACCOUNTING PERIOD 12; As at 31 March 2017
 HEAD OF SERVICE : POLICY

As at 31 March 2017								CHANGE FROM LAST REPORT
ACCOUNTING PERIOD 12	Year revised Budget	Revised Budget	Actual Expenditure	Variance Amount	Forecast Actual	Variance	Variance Percent	
	£'000	£'000	£'000	£'000	£'000	£'000	%	
STAFF COSTS	3,684	3,684	3,574	(110)	3,574	(110)	-3.0%	33
PROPERTY COSTS	388	388	346	(42)	346	(42)	-10.8%	67
ADMINISTRATION COSTS	261	261	129	(132)	129	(132)	-50.6%	(62)
TRANSPORT COSTS	26	26	18	(10)	16	(10)	-38.5%	(6)
SUPPLIES & SERVICES	1,035	1,035	1,472	437	1,472	437	42.2%	177
COMMISSIONING SERVICES	88	88	84	(4)	84	(4)	-4.5%	(10)
TRANSFER PAYMENTS	255	255	290	35	290	35	13.7%	35
GROSS EXPENDITURE	5,737	5,737	5,911	174	5,911	174	3.0%	234
LESS: INCOME								
GOVERNMENT GRANTS	(296)	(296)	(321)	(25)	(321)	(25)	8.6%	(24)
FEES & CHARGES	(39)	(39)	(23)	16	(23)	16	-41.0%	(4)
OTHER INCOME	0	0	(17)	(17)	(17)	(17)	0.0%	6
TOTAL INCOME	(334)	(334)	(361)	(26)	(361)	(26)	7.9%	(22)
NET EXPENDITURE	5,403	5,403	5,550	148	5,550	148	2.7%	212

<u>BUDGET TO DATE MONITORING VARIANCE NOTES</u>	<u>ACTUAL VARIANCE £'000</u>	<u>CHANGE £'000</u>
<u>Staff Costs</u> Final expenditure reflects staffing underspends during the year.	(110)	33
<u>Property Costs</u> The final position mainly relates to savings in respect of vacant buildings. Savings of £80K in the School Security budget were offset by similar cost in respect of key worker Accommodation.	(42)	67
<u>Administration costs</u> A freeze on non essential expenditure generated a number of savings within this category of expenditure. This included savings of £50K in printing, stationery and postages as well as £30K on courses and conference costs.	(132)	(62)
<u>Transport costs</u> There are no significant variances from budget	(10)	(6)
<u>Supplies & Services</u> 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. The underspend on School Security of £80K identified within the property element of this budget should also be considered as that budget is linked to this.	437	177
<u>Commissioning</u> There are no significant variances from budget	(4)	(10)
<u>Transfer Payments</u> Education Maintenance Payments were £30K greater than budgeted. These costs are covered by additional grant income.	35	35
<u>Government Grants</u> The additional grant income is in respect of Education Maintenance Allowances paid.	(25)	(24)
<u>Income - Fees & Charges</u> There are no significant variances from budget	16	(4)
<u>Other Income</u> There are no significant variances from budget	(17)	6
	148	212