

## REPORT TO EDUCATION & CHILDREN'S SERVICES COMMITTEE - 7 OCTOBER 2021

### FINANCIAL PERFORMANCE AS AT 31 AUG 2021

#### 1 Reason for Report / Summary

- 1.1 This report provides the Committee with financial performance information pertaining to the areas of service delivery for which this Committee has responsibility for.

#### 2 Recommendations

The Committee is recommended to:

- 2.1 **Consider and comment on the financial information and forecast position as at 31 AUG 2021 and endorse the budget movement set out in Appendix 4b; and**
- 2.2 **Consider and comment on the progress in achieving the agreed savings set out in Appendix 3.**

#### 3 Purpose and Decision-Making Route

- 3.1 The purpose of this report is to provide the Committee with the financial information in relation to expenditure and income for the services for which the Committee has responsibility.
- 3.2 The financial information includes a forecast of the expected levels of expenditure and income by Type of Spend and by Budget Page for the financial year. Major variances of £100,000 or more are indicated by a red flag.
- 3.3 The financial information is set out in the following Appendices
- **Appendix 1a:** provides details of the financial position in relation to the Type of Spend, including the service led forecast.
  - **Appendix 1b:** provides details of the financial position by Budget Page, including the service led forecast.
  - **Appendix 2:** provides a graphical representation of the financial position by Type of Spend and Budget Page.
  - **Appendix 3:** is a RAG report on the service savings that fall within the remit of the Committee.
  - **Appendix 4a:** sets out the revenue budget movements that have been previously agreed by the Director, Committee or Full Council. These are reflected in the Revised Budget.
  - **Appendix 4b:** sets out the proposed budget movements that require Director, Committee or Full Council approval. These are not reflected in the revised budget.
  - **Appendix 5:** sets out the elements of the Council's approved Capital Plan, which fall within the remit of the Committee.
  - **Appendix 6:** details of the reserves held by the Council, which are specifically related to the services within the Committee's remit.

- 3.4 The Committee will receive further reports on the financial performance at each Committee cycle and elected members will be able to access financial information out with the Committee cycle through a set of high-level interactive reports that have been developed.
- 3.5 Full Council will receive Financial Performance Reports at the end of each quarter.

#### 4 Discussion

- 4.1 The Council's budget, which was approved on 17<sup>th</sup> March 2021 is in essence the monetary expression of the Council Priorities and the Council Plan which was agreed on 7<sup>th</sup> October 2020. The Committee's budget is the agreed financial envelope within which the Service Plan can be delivered.

The Table below provides a summary of the Council budget and the element relating to Education & Children's Services Committee, which was approved on 17<sup>th</sup> March 2021 and also includes additional £12m funding allocated on 24<sup>th</sup> June 2021. £2.6m additional funding has been allocated to ECS detailed at 4.2.iv

	<b>Full Council Budget £'000</b>	<b>ECS Committee Budget £'000</b>
Gross Revenue Budget	647,863	350,309
Service Savings	(8,626)	(3,107)
Corporate Savings	(11,238)	
Other Budget Movements	11,520	3,500
<b>Net Revenue Budget</b>	<b>639,519</b>	<b>350,702</b>
<b>Capital</b>	<b>121,316</b>	<b>17,793</b>
<b>Reserves</b>	<b>89,218</b>	<b>2,140</b>

#### 4.2 Revenue –Expenditure & Income

##### Financial Facts

- i. On 17<sup>th</sup> March 2021 Full Council approved a Revenue Budget of £350.1 million in respect of those services for which Education and Children's Services Committee is responsible. It further agreed that £2million of expenditure relating to the Education and Children's Service Directorate be funded from borrowing, therefore reducing the initial budget to £348.1 million. On 24<sup>th</sup> June 2021 Full Council approved additional £2.6m budget allocation increasing the overall budget to £350.7m.
- ii. Pupil Equity Funding (PEF) is additional funding allocated to specific schools targeted at closing the poverty related attainment gap. PEF funding is ring fenced and must be spent in accordance with the conditions of the programme. Initial allocations were included in the Revenue budget totalling £2.854m. The Scottish Government allocated additional PEF funding of £0.636m for 2021/22 academic year. The additional funding and brought forward funding of £1.473m are reflected in the revised base budget.

- iii. The Devolved School Management Scheme DEM reserve was formed to allow Head Teachers to manage devolved budgets and spend within the current financial year and to allow carry forward budgets for school spending initiatives in future years. Initiatives include school improvements, purchase of equipment and employment of additional staff. Carry forward devolved school budgets have been transferred from the Reserve to the individual schools totalling £2.7m and are reflected in the revised base budget.
- iv. Additional funds totalling £2.6m were allocated to ECS revenue budget at a meeting of Full Council held on 24<sup>th</sup> June 2021. £2m allocated for Unitary charges and Design, Build, Finance & Maintenance charges to offset a pressure previously reported. A further £0.6m has been allocated for the Instrumental Music Service to offset a saving previously agreed.
- v. Education & Children's Services Revised Base Revenue Budget at 31 Aug 2021 is **£356.8 million**.
- vi. The actual net expenditure incurred to 31 Aug 2021 totalled **£156.9 million**, the estimated forecast for the year is **£363.6 million**, therefore estimated net out-turn forecast is over budget by **£6.8 million**. **Appendices 1a, 1b and 2** show the position and forecast as at 31 Aug 2021 along with a breakdown of these figures. The Covid-19 pandemic continues to impact on the cost of service delivery, actual year to date Covid-19 expenditure is £1.7 million funded from additional Education Recovery income received from the Scottish Government.

### **Service Commentary**

The main pressures identified within the service are:

**Primary** - Staff costs pressure from vacancy management assumptions within Primary Schools where it would not be possible to delay filling vacancies without contravention to policies with regards to staff class contact time and class size.

**Secondary** – Reduction in additional Probationer Income due to the number of Probationers allocated this academic year and the ongoing requirement to upgrade ICT equipment within schools.

**Primary/Secondary** - Previously reported pressure of £2.1m from Unitary charges and DBFM (Design, Build, Finance and Maintenance) contracts to meet ongoing contract and maintenance costs. The £2.1m pressure has been reduced to £0.1m after the additional allocation of £2m funds.

**Children's Services** – There are pressures within Children's Services, out of authority placements, residential care 24 hours sleep in allowances, foster care and self-directed support where the current level of provision is higher than budgeted. Charges by providers of care have increased by 5-6% which is higher than inflation estimated in the current budget.

**Catering** – Income is generated from meals provided within schools and nursery settings and from secondary school vending machines. A pressure is reported from reduction in income due to a reduction in the number of paid meals provided and vending machines out of operation due to Covid-19 restrictions. Savings from less provisions purchased offsets part of the pressure from lost income.

### **Risks/Mitigations**

- viii The Service acknowledge there are ongoing pressures within the budget and are actively working to manage current pressures and mitigate emerging pressures by careful budget management and regular review of budgets.

- ix School Transport contracts have been reviewed and contract re-tenders completed. In year savings totalling £1.6m are anticipated and are included in the forecast.
- x **Impact on Future Years**  
Unitary Charges and DBFM charges will continue to impact on future years budgets.  
Projected increases in Secondary school rolls from feeder Primary schools over the next 4 years will impact on the number of teachers and budgets required to staff our Secondary schools.

#### 4.3 **Savings**

##### **Financial Facts**

- i. Agreed savings totalling £3.103m after savings reallocations are detailed on **Appendix 3**.

##### **Service Commentary**

- ii. Work has been progressed to achieve agreed savings from restructuring teams and applying vacancy management when appropriate. The facilities management review has been delayed due to Covid-19 impacting on the ability to achieve all savings. The Instrumental Music Service saving will not be achieved, as reported at 4.2iv, additional budget has been allocated to offset this saving.

##### **Risks/Mitigations**

- iii. The Service acknowledge achieving the savings will be challenging and continue to work to mitigate and contain risks by careful budget management.

##### **Future Impact**

- iv. Future impact will be considered in the coming months for savings that are not deliverable.

#### 4.4 **Capital**

##### **Financial Facts**

- i. The approved Capital Budget for 2021/22 in respect of Education & Children's Services Committee totalled £17.793 million as detailed in **Appendix 5**. Full Council will consider any slippages from 2020/21 at September's meeting and this may, subject to approval by Full Council, result in a revision to the capital budget. At this time forecast expenditure is anticipated to be £4.7m under budget due to slippages.

##### **Service Commentary**

- ii. As the 1140 programme approaches completion, a review of final delivery options is underway. Additional strategic priorities have been identified which are not covered by the 1140 budget. The additional works will require budget to be secured over and above the 1140 budget line.

##### **Risks/Mitigations**

- iii. A material deferral of budget to later years adds to the risk that the Capital Plan may become unaffordable in a specific year and resource availability would need to be considered if major projects have previously been programmed.

**Future Impact**

- iv. A slippage of award of works to complete the 1140 programme will impact on 2022/23. The variance is supported by Scottish Government matched funding and will need to be carried over to 2022/23.

**4.5 Reserves**

**Financial Facts**

- i. The total reserves falling within the Education & Children’s Services Committee remit are detailed in **Appendix 6**. £2m for ECS Holiday Recovery Programme and £0.14m 1 + 2 Languages programme.

**Service Commentary**

- ii. The Summer of Play project was delivered during the school holidays. The total cost of the project is estimated at £0.73m. The Scottish Government provided funding of £0.562m towards the project. When the final costs are paid a draw down from the ECS Holiday Recovery Reserve will be processed. Further activities are planned for the October and Easter holidays. The 1+2 Languages reserve is fully committed to be allocated to the planned programme.

**Risks/Mitigations**

- iii. No risks have been identified at the present time.

**5 Council Priorities, Implications and Risk**

- 5.1 The work and outcomes delivered through the various services reporting to the Business Services Committee helps in the delivery of the following council priorities:

<b>Pillar</b>	<b>Priority</b>
Our People	<ul style="list-style-type: none"> <li>• Education</li> <li>• Health &amp; Wellbeing</li> </ul>
Our Environment	<ul style="list-style-type: none"> <li>• Infrastructure</li> <li>• Resilient Communities</li> </ul>
Our Economy	<ul style="list-style-type: none"> <li>• Economy &amp; Enterprise</li> <li>• Estate Modernisation</li> </ul>

- 5.2 This report sets out the financial resources which have been used to deliver the priorities of the Education & Children’s Services Committee and as such link into the actions and outcomes set out in the Strategies, Policies and Actions Plans of the services within the Committee’s remit.

- 5.3 The table below shows whether risks and implications apply if the recommendations are agreed.

<b>Subject</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Financial	<b>X</b>		
Staffing		<b>X</b>	
Equalities & Fairer Duty Scotland			<b>X</b>
Children and Young People’s Rights and Wellbeing			<b>X</b>
Climate Change and Sustainability			<b>X</b>
Health and Wellbeing			<b>X</b>
Town Centre First			<b>X</b>

- 5.4 There are no direct financial or staffing implications arising from this report.
- 5.5 An integrated Impact Assessment is not required for this report as the report deals with the monitoring of expenditure against budgets which have been approved previously, and the re-profiling of some expenditure.
- 5.6 The following Risks have been identified as relevant to this matter on a Corporate Level: Budget Pressures ([Corporate Risk Register](#)) and on a Strategic Level: Balancing the Books ([Directorate Risk Registers](#)). Actions being taken to mitigate these risks are set out in the report.

## **6 Scheme of Governance**








- 6.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and are satisfied that the report complies with the Scheme of Governance and relevant legislation.
- 6.2 The Committee is able to consider this item in terms of Section E.1.1 of the List of Committee Powers in Part 2A of the Scheme of Governance as it relates to resource matters (within agreed budgets) that have been delegated to the Committee.












**Laurence Findlay**  
**Director of Education & Children's Services**

Report Prepared by Diane Bain, Interim ECS Business Partner  
Date 15/09/2021

### **List of Appendices**

- Appendix 1a** - Financial Position by Type of Spend as at 31 August 2021
- Appendix 1b** - Financial Position by Budget Page as at 31 August 2021
- Appendix 2** - Financial Position as at 31 August 2021 graphical representation
- Appendix 3** - RAG August 21 report on the service savings
- Appendix 4a** - Movements in Base Budget previously agreed
- Appendix 4b** - Proposed Movements in Base Budget
- Appendix 5** - Capital Plan position as at 31 August 2021
- Appendix 6** - Reserves August 2021

Type of Spend	Gross Base Budget	Savings	Other Budget Movements	Revised Base Budget	YTD Budget	YTD Actual	Forecast	Variance Revised Base Budget less Forecast
01.Staff Costs	248,193,900	(1,397,000)	1,420,193	248,217,093	104,808,053	105,160,505	250,372,093	 (2,155,000)
02.Premises Costs	24,853,000	(500,000)	-	24,353,000	14,148,000	13,802,853	25,415,000	 (1,062,000)
03.Transport	20,908,700	(6,000)	84,300	20,987,000	7,253,500	5,169,329	19,403,000	 1,584,000
04.Supplies & Services	33,598,600		9,946,578	43,545,178	21,690,385	19,877,885	43,980,178	 (435,000)
05.Third Parties	40,953,900	(900,000)	500,000	40,553,900	16,549,900	17,615,852	43,584,200	 (3,030,300)
08.Financing Costs				-		3		-
09.Grants	(8,840,100)		(344,000)	(9,184,100)	(670,450)	(2,218,236)	(8,584,100)	 (600,000)
10.Income	(11,360,200)	(300,000)	500	(11,659,700)	(4,129,700)	(2,486,046)	(10,505,700)	 (1,154,000)
11.Other				-		6,657	-	-
12.Capital				-		105		-
99.Closed				-		79		-
<b>Total</b>	<b>348,307,800</b>	<b>(3,103,000)</b>	<b>11,607,571</b>	<b>356,812,371</b>	<b>159,649,688</b>	<b>156,928,986</b>	<b>363,664,671</b>	<b>(6,852,300)</b>

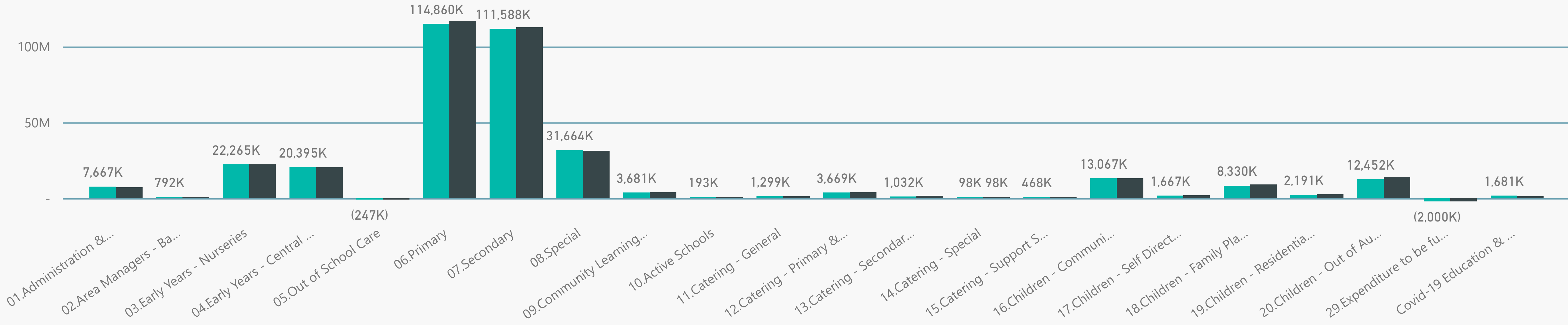
Committee Budget Page	Gross Base Budget	Savings	Other Budget Movements	Revised Base Budget	YTD Budget	YTD Actual	Forecast	Variance Revised Base Budget less Forecast
01.Administration & Management	9,464,000	(1,571,000)	(225,952)	7,667,048	2,956,689	3,569,581	8,167,048	 (500,000)
02.Area Managers - Banff & Buchan and Garioch	791,800		-	791,800	299,400	264,051	791,800	-
03.Early Years - Nurseries	19,083,000		3,181,548	22,264,548	9,437,448	7,941,257	22,264,548	
04.Early Years - Central Costs	21,295,000	(900,000)	-	20,395,000	8,116,200	6,886,905	20,395,000	-
05.Out of School Care	53,000	(300,000)		(247,000)	(93,000)	229,610	(247,000)	-
06.Primary	111,655,000	(50,000)	3,255,247	114,860,247	51,541,462	52,023,578	116,712,647	 (1,852,400)
07.Secondary	108,934,000	(142,000)	2,796,346	111,588,346	51,800,078	50,828,784	112,600,946	 (1,012,600)
08.Special	31,076,000		587,777	31,663,777	13,421,929	12,131,664	31,186,777	 477,000
09.Community Learning and Development	3,908,000	(50,000)	(176,689)	3,681,311	1,703,838	1,545,060	3,890,611	 (209,300)
10.Active Schools	185,000		8,094	193,094	(82,456)	(37,739)	193,094	-
11.Catering - General	1,299,000		-	1,299,000	544,700	561,962	1,389,000	(90,000)
12.Catering - Primary & Early Years	3,669,000		-	3,669,000	1,843,600	1,987,528	4,023,000	 (354,000)
13.Catering - Secondary & Vending	1,032,000		-	1,032,000	563,900	665,559	1,427,000	 (395,000)
14.Catering - Special	98,000			98,000	44,000	40,238	98,000	-
15.Catering - Support Staff	468,000			468,000	197,100	199,406	468,000	-
16.Children - Community Care	13,157,000	(90,000)	-	13,067,000	5,240,600	4,767,780	13,067,000	-
17.Children - Self Directed Support	1,667,000		-	1,667,000	840,200	1,015,376	1,982,000	 (315,000)
18.Children - Family Placement	8,330,000			8,330,000	3,476,700	3,735,009	9,116,000	 (786,000)
19.Children - Residential Care	2,191,000			2,191,000	927,600	1,037,007	2,506,000	 (315,000)
20.Children - Out of Authority Placements	11,952,000		500,000	12,452,000	5,188,500	5,833,127	13,952,000	 (1,500,000)
29.Expenditure to be funded from Borrowing - ECS	(2,000,000)		-	(2,000,000)	-	-	(2,000,000)	-
Covid-19 Education & Children's Services			1,681,200	1,681,200	1,681,200	1,703,244	1,681,200	-
<b>Total</b>	<b>348,307,800</b>	<b>(3,103,000)</b>	<b>11,607,571</b>	<b>356,812,371</b>	<b>159,649,688</b>	<b>156,928,986</b>	<b>363,664,671</b>	<b>(6,852,300)</b>





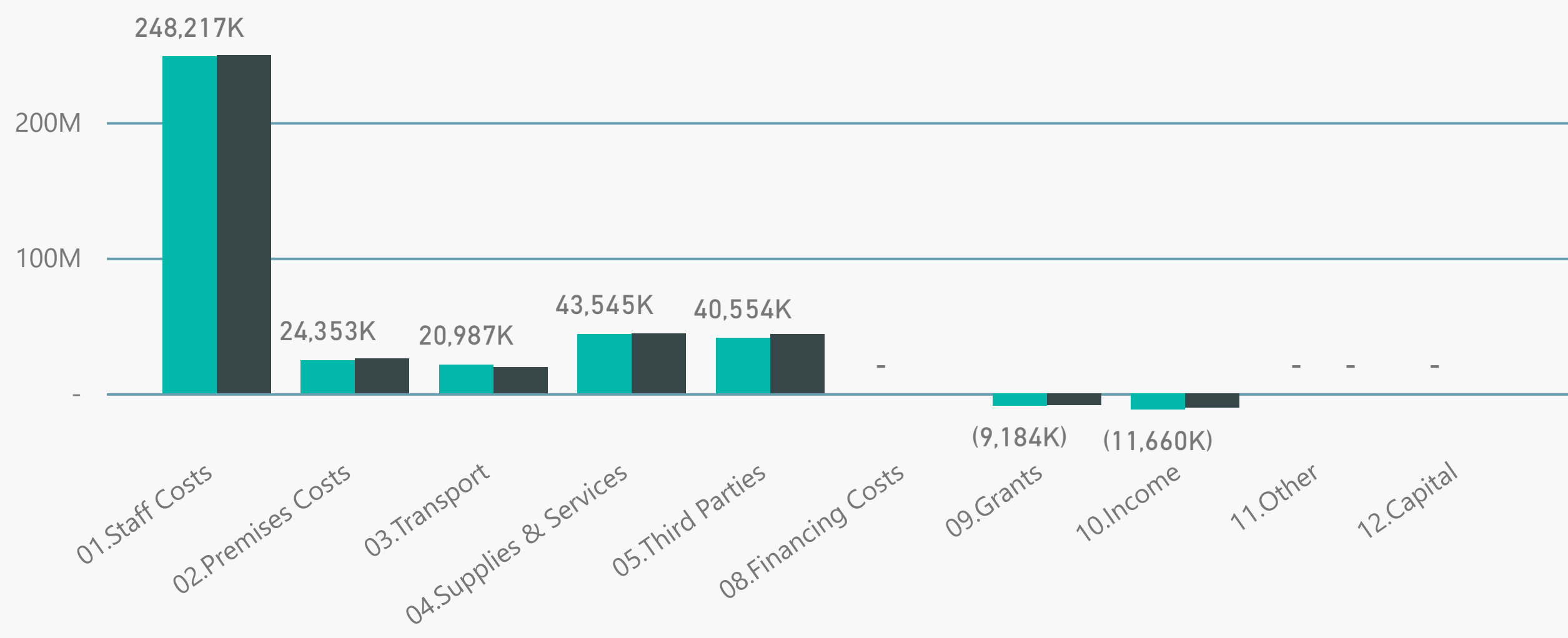
Revised Base Budget and Forecast by Committee Budget Page

● Revised Base Budget ● Forecast



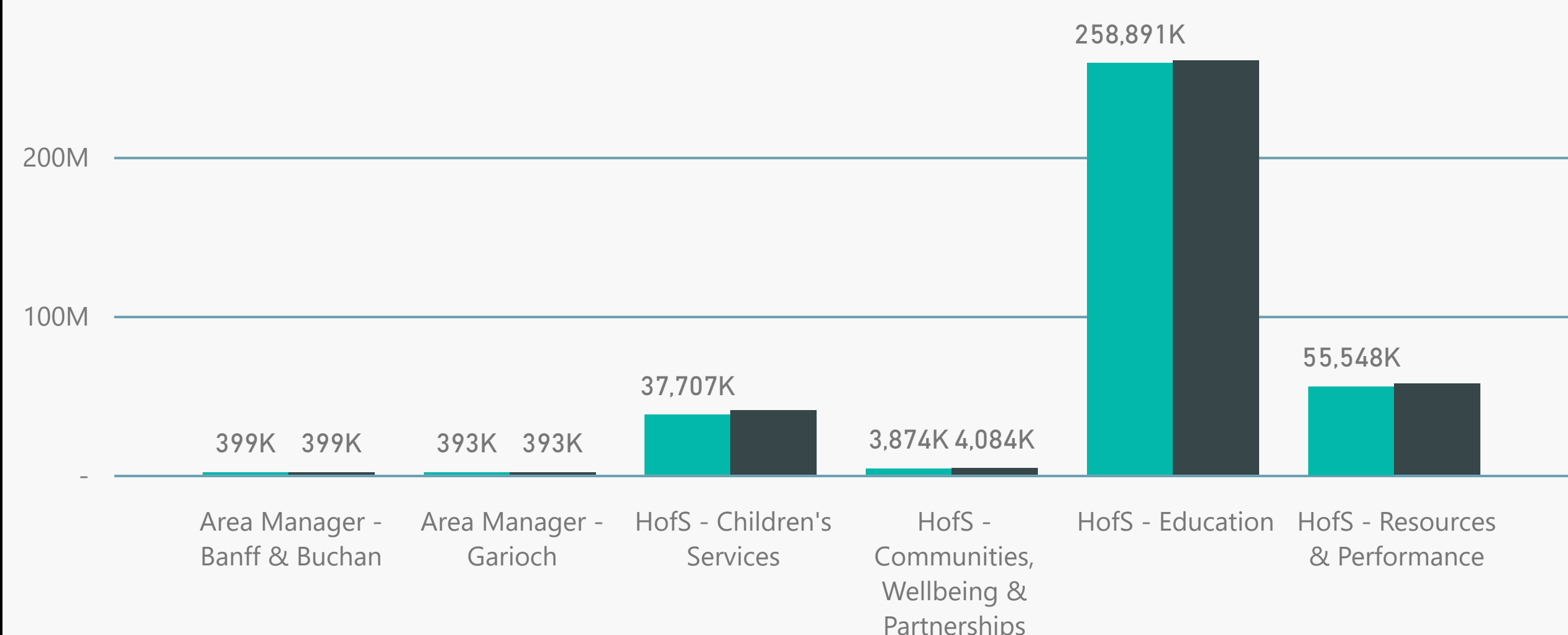
Revised Base Budget and Forecast by Type of Spend

● Revised Base Budget ● Forecast



Revised Base Budget and Forecast by Head of Service

● Revised Base Budget ● Forecast



APPENDIX 3  
EDUCATION & CHILDREN'S SERVICES RAG SAVINGS

Number	Budget Page	Original saving agreed at Council 17 March 2021 £,000	Service / Description	Responsible Officer	Update Aug 2021	RAG Status ECS Committee Jul 21	Current RAG Status Aug 21
1	01 Admin & Management	300	Provision of a quality improvement and support offer for early years and schools	Head of Education	Revised structure is implemented. Overall reduction from 17 cluster leads to 11 QIM/QIOs.		
		500	Provision of a facilities management service to schools.	Head of Resources & Performance	Delivery of full savings was dependent on outcome of corporate review which has not concluded. Depending on outcome of corporate review some ECS savings could be achieved however these will be smaller scale.		
		300	Directorate and central management posts within ECS / Provision of a business support function	Heads of Service	Management and administration savings have been made. To be kept under review to determine if full saving can be achieved.		
1a		300	Remove ALEC service	Head of Education	Reduction posts is ongoing. Equipment including vehicle has been disposed of. Expect to achieve £250k saving rather than the full £300k saving.		
2	03 Early Years	400	Increasing charges for out of school care provision	Head of Resources & Performance	Planned to break even however closure due to Covid meant no income. Promotion of summer opening to increase income. Review at end of summer to project year end saving.		
2a		800	Implementation of the 1140 staffing model	Head of Resources & Performance	On track		
	04 Primary	50	Ongoing review of management arrangements in primary schools including opportunities for the appointment of shared Head Teachers.	Head of Education	On track		
4	05 Secondary	145	Full year effect of previous year's reduction in secondary teaching staff	Head of Education	On track		
7	Secondary and Primary	600	Redesign of the instrumental music delivery model including an adjustment of staffing, recharging transport and revised fees for the Music Centre whilst maintaining current exemptions for free schools meals, SQA and siblings.	Head of Communities, Wellbeing and Partnerships	Saving has been removed by reallocation of £600K budget allocated at meeting of Full Council on 24th June 2021. The Scottish Government's commitment to provide free music tuition has impacted on the ability to review some charges. Work is ongoing within the service exploring how it can be more efficient and to ensure longer term sustainability.		
8	07 Community Learning & Development	50	Recruitment freeze	Head of Communities, Wellbeing and Partnerships	On track		
9	10. Children's Community Care	90	Reduction in staffing	Head of Children's Services	On track		
10	01. Admin & Management	171	Restructure of LLA service management team. (Reallocated savings to Education & Children's Services Admin & Management)	Head of Communities, Wellbeing and Partnerships	Management savings have been made from structure review.		
<b>TOTAL agreed at Council 17.3.2021</b>		<b>3,706</b>					
	Secondary and Primary	-600	Reallocation of savings agreed at Full Council meeting 24th Jun 2021, noted at Number 7 above.	Head of Education	Saving removed by reallocation	N/A	N/A
<b>Revised Total after reallocations on 24.6.2021</b>		<b>3,106</b>					

Committee Budget Page	Gross Base Budget	Savings	Net Base Budget as at Mar 2021 Committee	Reallocated Savings	Voluntary Severance	Net Base Budget	MTFS	Additional Scottish Govt Funding	Budget Virements	Reserves Allocated	Revised Base Budget
01.Administration & Management	9,464,000	(1,400,000)	8,064,000	(171,000)	(225,952)	7,667,048			-		7,667,048
02.Area Managers - Banff & Buchan and Garioch	791,800		791,800			791,800					791,800
03.Early Years - Nurseries	19,083,000		19,083,000			19,083,000	3,000,000			181,548	22,264,548
04.Early Years - Central Costs	21,295,000	(900,000)	20,395,000			20,395,000					20,395,000
05.Out of School Care	53,000	(300,000)	(247,000)			(247,000)					(247,000)
06.Primary	111,655,000	(50,000)	111,605,000	-		111,605,000		474,505	407,600	2,373,142	114,860,247
07.Secondary	108,934,000	(745,000)	108,189,000	603,000	(7,560)	108,784,440		146,650	1,593,400	1,063,856	111,588,346
08.Special	31,076,000		31,076,000			31,076,000		14,613		573,164	31,663,777
09.Community Learning and Development	3,908,000	(50,000)	3,858,000		(176,689)	3,681,311					3,681,311
10.Active Schools	185,000		185,000			185,000			8,094		193,094
11.Catering - General	1,299,000		1,299,000			1,299,000					1,299,000
12.Catering - Primary & Early Years	3,669,000		3,669,000			3,669,000					3,669,000
13.Catering - Secondary & Vending	1,032,000		1,032,000			1,032,000					1,032,000
14.Catering - Special	98,000		98,000			98,000					98,000
15.Catering - Support Staff	468,000		468,000			468,000					468,000
16.Children - Community Care	13,157,000	(90,000)	13,067,000			13,067,000					13,067,000
17.Children - Self Directed Support	1,667,000		1,667,000			1,667,000					1,667,000
18.Children - Family Placement	8,330,000		8,330,000			8,330,000					8,330,000
19.Children - Residential Care	2,191,000		2,191,000			2,191,000					2,191,000
20.Children - Out of Authority Placements	11,952,000		11,952,000			11,952,000	500,000				12,452,000
29.Expenditure to be funded from Borrowing - ECS	(2,000,000)		(2,000,000)			(2,000,000)					(2,000,000)
Covid-19 Education & Children's Services										1,681,200	1,681,200
<b>Total</b>	<b>348,307,800</b>	<b>(3,535,000)</b>	<b>344,772,800</b>	<b>432,000</b>	<b>(410,201)</b>	<b>344,794,599</b>	<b>3,500,000</b>	<b>635,768</b>	<b>2,009,094</b>	<b>5,872,910</b>	<b>356,812,371</b>

Appendix 4b - ECS Revenue Budget Movements Aug 2021  
Aberdeenshire Council  
Education & Children's Services Committee

Appendix 4b

Number	Budget Movements to be approved by ECS Committee		Service Pages	Reason for Movement	Amount £	Approver	Date Approved	Committee Date Approved
	Cross Service	From						
SFB220147	No	Primary	Primary	1+2 Languages budgets transferred to Individual Schools	£48,609.00	Laurence Findlay	27.08.2021	
SFB220147	No	Libraries	Active Schools	Transfer 0.5FTE staff budget to from Libraries to Health Walk Active Schools Co-ordinator	£17,228.00	Laurence Findlay	26.08.2021	
SFB220150	No	Children's Services - Community Care	Children's Services - Community Care	Transfer budget from cost centre S336500 to S336501 to match expenditure	£500,000.00	Laurence Findlay	23.09.2021	
SFB220022	No	Sport & Physical Activity	Active Schools	2 Fixed Term Health & Wellbeing Instructors budget transfer to Active Schools	£13,518.00	Laurence Findlay	23.09.2021	
SFB220136	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Apr-Jun 21	£57,404.73	Laurence Findlay	23.09.2021	
SFB220156	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Aug 21	£24,050.00	Laurence Findlay	23.09.2021	
SFB220175	No	Area Managers - Banff Buchan & Garioch	Area Managers - Banff Buchan & Garioch	Income Transfer from Developer Obligations Sep 21	£1,563.46	Laurence Findlay	23.09.2021	
<b>TOTAL</b>					<b>£662,373.19</b>			
<b>Budget Movements previously approved are reflected in the Revised Budget</b>								
SFB220020	No	Secondary	Secondary	Budget move from redundant cost centre code to be disabled S316380 no longer used, to Secondary General Cost centre code S316999.	1,000	Laurence Findlay	28.06.2021	28.08.2021 ECS
SFB220008	No	Outdoor & Adventure Activities	Active Schools	Budget moved one off to provide 3 month extension of Staff Post	8,094	Laurence Findlay	13.07.2021	03.06.2021 CC
SFB220035	Yes	MTFS - 2	Secondary	To support the increased costs for PFI/DBFM Contracts	1,592,400	FULL COUNCIL	24.06.2021	24.06.2021
SFB220035	Yes	MTFS - 2	Primary	To support the increased costs for PFI/DBFM Contracts	407,600	FULL COUNCIL	24.06.2021	24.06.2021
<b>TOTAL BUDGET VIREMENTS APPENDIX 4a</b>					<b>2,009,094</b>			

**Appendix 5**  
**EDUCATION & CHILDREN'S SERVICES**  
**CAPITAL PERFORMANCE REPORT - AUGUST 2021**

	<b>2021/22 Approved Budget £,000</b>	<b>2021/22 Proposed Budget £,000</b>	<b>2021/22 Actual AUG 2021 £,000</b>	<b>2021/22 Projected Variance £,000</b>
<b>SUMMARY</b>				
1 Early Learning Childcare (1140 Hours Projects)	9,572	9,134	3,209	(4,634)
2 Early Learning Childcare (Children & Young Peoples Bill)	105	402	99	0
3 Early Learning Childcare (Digital Devices and Connectivity)	0	154	154	0
4 ECS Enhancements	3,591	3,556	1,641	(85)
5 Capitalisation of Other Projects	2,000	2,000	0	0
6 Improved Disabled Access ( Education)	773	814	40	0
7 Inverurie Community Campus	354	1,533	20	0
8 Learning Estates Improvements	100	100	21	0
9 Kintore Primary School	0	358	21	0
11 PFI Lifecycle Replacement (CFCR)	1,283	1,283	535	0
12 Portlethen/Hillside PS Causeymouth Rd Upgrading Works	15	14	0	0
<b>Education &amp; Children's Services Total</b>	<b>17,793</b>	<b>19,348</b>	<b>5,740</b>	<b>(4,719)</b>
<b>INFRASTRUCTURE FUND 1</b>				
1 IF1 - Education & Children's Services	<b>0</b>	<b>540</b>	<b>0</b>	<b>(400)</b>

