Renfrewshire Council

Item 1

To: Education and Children Policy Board

On: 20 August 2015

Report by: Director of Finance and Resources and Director of Children's Services

Heading: Revenue Budget Monitoring to 26 June 2015

1. Summary

1.1 Gross expenditure and income are in line with the budget resulting in a **net breakeven** for the services reporting to this Policy Board. This is summarised over the relevant services in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Education Services	Breakeven	-	N/A	-
Children & Families / Criminal Justice	Breakeven	-	N/A	-

2. Recommendations

2.1 Members are requested to note the budget position.

2.2 Members are requested to note that since the budget was approved there have been a number of budget adjustments resulting in a net increase of £13,452 primarily relating to adjustments for additional funding releases from the Scottish Government partially offset by a number of minor transfers in relation to previously agreed savings, the reallocation of Business Support funding and Corporate Landlord maintenance.

3. **<u>Education Services</u>**

Current position: **Breakeven**
Previously reported: ***Breakeven***

3.1 **Central Admin:**

Current position: **Net overspend £35,000**
Previously reported: ***N/A***

The overspend relates to additional staffing costs.

3.2 **Additional Support for Learning:**

Current position: **Net overspend £25,000**
Previously reported: ***N/A***

The overspend relates to transport costs due to increased cost and distances travelled.

3.3 **Primary Schools:**

Current position: **Net overspend £103,000**
Previously reported: ***N/A***

An overspend in teachers' salaries is partly offset by an underspend in transport costs.

3.4 **Secondary Schools:**

Current position: **Net underspend £196,000**
Previously reported: ***N/A***

The underspend relates to transport costs and teachers' salaries.

3.5 **Special Schools:**

Current position: **Net overspend £33,000**
Previously reported: ***N/A***

The overspend relates to teachers' salaries, including central cover.

3.6 **Projected Year End Position**

It is anticipated at this stage that Education Services will achieve a breakeven year-end position subject to any unforeseen demand pressures emerging over the rest of the year.

4. **<u>Children's Services</u>**

Current position:	**Breakeven**
Previously reported:	***Breakeven***

There are no significant variances to report.

4.1 **Projected Year End Position**

The Children's Services budget is, at this stage, reporting a year end projected breakeven position.

Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.

2. **HR & Organisational Development** – none

3. **Community Planning – none**

4. **Legal** – none

5. **Property/*Assets*** – none

6. **Information Technology** - none.

7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – none

9. **Procurement** – none

10. **Risk** – none

11. **Privacy Impact** - none

List of Background Papers

None

Author: David Forbes, Extension 6424

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 26 June 2015

POLICY BOARD : EDUCATION AND CHILDREN

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	119,707	24,473	24,506	0	24,506	(33)	-0.1%	overspend
Property Costs	9,822	633	629	0	629	4	0.6%	underspend
Supplies & Services	2,036	813	811	10	821	(8)	-1.0%	overspend
Contractors and Others	20,332	3,242	3,212	0	3,212	30	0.9%	underspend
Transport & Plant Costs	4,582	967	976	0	976	(9)	-0.9%	overspend
Administration Costs	26,731	224	225	0	225	(1)	-0.4%	overspend
Payments to Other Bodies	24,646	3,386	3,369	0	3,369	17	0.5%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	16,620	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**224,476**	**33,738**	**33,728**	**10**	**33,738**	**0**	**0.0%**	**breakeven**
Income	(20,461)	(1,026)	(1,124)	98	(1,026)	0	0.0%	breakeven
NET EXPENDITURE	**204,015**	**32,712**	**32,604**	**108**	**32,712**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 26 June 2015 is an underspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 26 June 2015

POLICY BOARD : EDUCATION AND CHILDREN

Description (1) £000's	Revised Annual Budget (2) £000's	Revised Period Budget (3) £000's	Actual (4) £000's	Adjustments (5) £000's	Revised Actual (6) = (4 + 5) £000's	Budget Variance (7) £000's	%	
Education Services	165,481	27,998	27,890	108	27,998	0	0.0%	breakeven
Children's Services	38,534	4,714	4,714	0	4,714	0	0.0%	breakeven
NET EXPENDITURE	**204,015**	**32,712**	**32,604**	**108**	**32,712**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 26 June 2015 is an underspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 26 June 2015

POLICY BOARD : EDUCATION AND CHILDREN : EDUCATION SERVICES

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	104,081	21,812	21,836	0	21,836	(24)	-0.1%	overspend
Property Costs	8,699	557	550	0	550	7	1.3%	underspend
Supplies & Services	1,497	648	654	10	664	(16)	-2.5%	overspend
Contractors and Others	3,640	426	406	0	406	20	4.7%	underspend
Transport & Plant Costs	4,471	951	957	0	957	(6)	-0.6%	overspend
Administration Costs	19,829	141	136	0	136	5	3.5%	underspend
Payments to Other Bodies	22,587	3,571	3,557	0	3,557	14	0.4%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	16,230	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**181,034**	**28,106**	**28,096**	**10**	**28,106**	**0**	**0.0%**	**breakeven**
Income	(15,553)	(108)	(206)	98	(108)	0	0.0%	breakeven
NET EXPENDITURE	**165,481**	**27,998**	**27,890**	**108**	**27,998**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 26 June 2015 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 26 June 2015

POLICY BOARD : EDUCATION AND CHILDREN : EDUCATION SERVICES

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Central Administration	(457)	319	354	0	354	(35)	-11.0%	overspend
Pre-Five Service	16,653	2,876	2,876	0	2,876	0	0.0%	breakeven
Primary Schools	51,379	8,841	8,861	83	8,944	(103)	-1.2%	overspend
Secondary Schools	75,982	12,314	12,118	0	12,118	196	1.6%	underspend
Special Schools	6,959	1,310	1,343	0	1,343	(33)	-2.5%	overspend
Community Learning & Dev	1,351	178	178	0	178	0	0.0%	breakeven
Healthy Lifestyles	903	165	140	25	165	0	0.0%	breakeven
Add Support for Learning (ASL)	10,394	1,543	1,568	0	1,568	(25)	-1.6%	overspend
Facilities Management	396	8	8	0	8	0	0.0%	breakeven
Educational Development	1,240	289	289	0	289	0	0.0%	breakeven
Psychological Services	681	155	155	0	155	0	0.0%	breakeven
NET EXPENDITURE	**165,481**	**27,998**	**27,890**	**108**	**27,998**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 26 June 2015 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 26 June 2015

POLICY BOARD : EDUCATION AND CHILDREN : SOCIAL WORK SERVICES

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	15,626	2,661	2,670	0	2,670	(9)	-0.3%	overspend
Property Costs	1,123	76	79	0	79	(3)	-3.9%	overspend
Supplies & Services	539	165	157	0	157	8	4.8%	underspend
Contractors and Others	16,692	2,816	2,806	0	2,806	10	0.4%	underspend
Transport & Plant Costs	111	16	19	0	19	(3)	-18.8%	overspend
Administration Costs	6,902	83	89	0	89	(6)	-7.2%	overspend
Payments to Other Bodies	2,059	(185)	(188)	0	(188)	3	1.6%	over-recovery
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	390	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**43,442**	**5,632**	**5,632**	**0**	**5,632**	**0**	**0.0%**	**breakeven**
Income	(4,908)	(918)	(918)	0	(918)	0	0.0%	breakeven
NET EXPENDITURE	**38,534**	**4,714**	**4,714**	**0**	**4,714**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 26 June 2015 is an underspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 26 June 2015

POLICY BOARD : EDUCATION AND CHILDREN : SOCIAL WORK SERVICES

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Children's Services	38,534	4,714	4,714	0	4,714	0	0.0%	breakeven
NET EXPENDITURE	**38,534**	**4,714**	**4,714**	**0**	**4,714**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 26 June 2015 is an underspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**