
To: Education and Children's Services Policy Board

On: 24 August 2017

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

Heading: Revenue Budget Monitoring to 23 June 2017

1. **Summary**

- 1.1 Gross expenditure is £21,000 (0.1%) over budget and income is £21,000 (11.4%) greater than anticipated which results in a **break even position** for the services reporting to this Policy Board

This is summarised over the relevant service in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Children's Services	Break even	-	n/a	-

2. **Recommendations**

- 2.1 Members are requested to note the budget position.

2.2 **Budget Adjustments**

Members are requested to note that since the budget was approved, there have been a number of budget adjustments resulting in a decrease of £134k. This is due to the transfer of budget to Finance & Corporate Services for admin support for the Early Years Strategy (£115k) and to the Corporate Landlord for property repairs (£19k).

3. **Children's Services**

Current position:	Break even
<i>Previously reported:</i>	<i>n/a</i>

3.1 **Central Admin:**

Current Position:	Net overspend £75,000
<i>Previously reported:</i>	<i>n/a</i>

The overspend mainly relates to additional staffing and admin costs.

3.2 **Primary Schools:**

Current Position:	Net underspend £58,000
<i>Previously reported:</i>	<i>n/a</i>

The underspend relates to teachers' salaries.

3.3 **Secondary Schools:**

Current Position:	Net underspend £58,000
<i>Previously reported:</i>	<i>n/a</i>

The underspend relates to transport costs and teachers' salaries.

3.4 **Additional Support for Learning:**

Current Position	Net overspend £27,000
<i>Previously reported:</i>	<i>n/a</i>

The underspend relates to transport costs and teachers' salaries.

3.5 **Childcare Services:**

Current Position	Net overspend £14,000
<i>Previously reported:</i>	<i>n/a</i>

The net overspend relates to the net effect of overspends in residential accommodation, childcare management and localities, offset by underspends in residential schools, special needs and fostering, adoption and kinship.

3.6 Projected Year End Position

It is anticipated at this stage that Childrens' Services will achieve a break-even year-end 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
12. **Cosla Policy Position** - none

List of Background Papers

None

Author: George McLachlan, Extension 6133
Lisa Dickie, Extension 7384

RENFREWSHIRE COUNCIL

POLICY BOARD: EDUCATION & CHILDREN'S SERVICES

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
						(1)	(2)	(3)
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	£000's	%	(7)
Employee Costs	115,463	18,919	19,239	(183)	19,056	(137)	-0.7%	overspend
Property Costs	9,292	(357)	(360)	(1)	(361)	4	1.1%	over-recovery
Supplies & Services	5,908	485	514	(22)	492	(7)	-1.4%	overspend
Contractors and Others	15,697	3,000	2,933	2	2,935	65	2.2%	underspend
Transport & Plant Costs	4,544	952	978	0	978	(26)	-2.7%	overspend
Administration Costs	9,937	118	119	(2)	117	1	0.8%	underspend
Payments to Other Bodies	24,949	4,609	4,492	38	4,530	79	1.7%	underspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	16,124	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	201,914	27,726	27,915	(168)	27,747	(21)	-0.1%	overspend
Income	(2,887)	(185)	(227)	21	(206)	21	11.4%	over-recovery
NET EXPENDITURE	199,027	27,541	27,688	(147)	27,541	0	0.0%	breakeven

Bottom Line Position to 23 June 2017 is breakeven of	0
Anticipated Year End Budget Position is breakeven of	(0)
	£000's

Bottom Line Position to 23 June 2017 is breakeven of

Anticipated Year End Budget Position is breakeven of

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 23 June 2017

POLICY BOARD : EDUCATION & CHILDREN'S 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	%	
Central Administration	10,465	332	502	(95)	407	(75)	-22.6%	overspend
Pre-Five Service	14,930	2,803	2,803	0	2,803	0	0.0%	breakeven
Primary Schools	56,429	6,977	7,048	(129)	6,919	58	0.8%	underspend
Secondary Schools	73,320	10,785	10,727	0	10,727	58	0.5%	underspend
Special Schools	6,013	455	456	(1)	455	0	0.0%	breakeven
Schools Support Services	0	0	0	0	0	0	0.0%	breakeven
Healthy Lifestyles	6	0	0	0	0	0	0.0%	breakeven
Add Support for Learning (ASL)	6,884	844	840	31	871	(27)	-3.2%	overspend
Facilities Management	349	26	26	0	26	0	0.0%	breakeven
Educational Development	736	165	165	0	165	0	0.0%	breakeven
Psychological Services	686	114	114	0	114	0	0.0%	breakeven
Childcare	29,208	5,040	5,007	47	5,054	(14)	-0.3%	overspend
NET EXPENDITURE	199,026	27,541	27,688	(147)	27,541	0	0.0%	breakeven
Bottom Line Position to 23 June 2017 is breakeven of						£000's		
Anticipated Year End Budget Position is breakeven of						0		
						(0)		