Renfrewshire Council

Item 1

To: Education and Children Policy Board

On: 21 January 2016

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

Heading: Revenue Budget Monitoring to 13 November 2015

1. Summary

1.1 Gross expenditure is £32,000 (0.0%) under budget and income is £32,000 (0.7%) less than anticipated which results in a **net breakeven position** 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	-	Breakeven	-
Children & Families / Criminal Justice	Breakeven	-	Breakeven	-

2. Recommendations

2.1 Members are requested to note the budget position.

2.2 Members are requested to note that since the last report there have been net budget realignments of (£691,700) primarily related to the transfer of Healthy Lifestyles budgets to Leisure Services, transfers to the corporate landlord, the transfer of IT budgets to Finance and Resources and the reallocation of previously agreed savings partially offset by an adjustment to salary budgets for the impact of the Living Wage and additional funding received in relation to the Curriculum for Excellence.

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

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

3.1 **Central Admin:**

Current position: **Net overspend £62,000**
Previously reported: ***Net overspend £51,000***

The overspend relates to additional staffing costs.

3.2 **Additional Support for Learning:**

Current position: **Net overspend £59,000**
Previously reported: ***Net overspend £22,000***

The overspend relates to staffing costs.

3.3 **Pre Five:**

Current position: **Net underspend £169,000**
Previously reported: ***Net underspend £303,000***

The underspend relates to payments to partner nurseries and pre-five officer salaries.

3.4 **Primary Schools:**

Current position: **Net overspend £266,000**
Previously reported: ***Net overspend £127,000***

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

3.5 **Secondary Schools:**

Current position: **Net underspend £267,000**
Previously reported: ***Net underspend £5,000***

The underspend relates to transport costs and teachers' salaries.

3.6 **Special Schools:**

Current position:	**Net overspend £49,000**
Previously reported:	***Net overspend £108,000***

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

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 13 November 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	114,421	62,414	62,545	(302)	62,243	171	0.3%	underspend
Property Costs	8,988	6,767	6,748	(16)	6,732	35	0.5%	underspend
Supplies & Services	2,042	1,600	1,780	0	1,780	(180)	-11.3%	overspend
Contractors and Others	19,862	9,940	10,152	0	10,152	(212)	-2.1%	overspend
Transport & Plant Costs	4,598	2,396	2,338	0	2,338	58	2.4%	underspend
Administration Costs	20,081	539	565	0	565	(26)	-4.8%	overspend
Payments to Other Bodies	24,687	14,119	13,933	0	13,933	186	1.3%	underspend
CFCR	(4)	(1)	33	(34)	(1)	0	0.0%	breakeven
Capital Charges	16,581	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**211,256**	**97,774**	**98,094**	**(352)**	**97,742**	**32**	**0.0%**	**underspend**
Income	(18,306)	(4,402)	(4,442)	72	(4,370)	(32)	-0.7%	under-recovery
NET EXPENDITURE	**192,950**	**93,372**	**93,652**	**(280)**	**93,372**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 13 November 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 13 November 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	164,806	79,252	79,532	(280)	79,252	0	0.0%	breakeven
Child & Family / Criminal Justice	28,144	14,120	14,120	0	14,120	0	0.0%	breakeven
NET EXPENDITURE	**192,950**	**93,372**	**93,652**	**(280)**	**93,372**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 13 November 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 13 November 2015

POLICY BOARD : EDUCATION AND CHILDREN : EDUCATION SERVICES

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	%	
Employee Costs	101,545	55,273	55,433	(302)	55,131	142	0.3%	underspend
Property Costs	8,643	6,639	6,612	(16)	6,596	43	0.6%	underspend
Supplies & Services	1,716	1,436	1,606	0	1,606	(170)	-11.8%	overspend
Contractors and Others	3,220	1,353	1,595	0	1,595	(242)	-17.9%	overspend
Transport & Plant Costs	4,494	2,332	2,273	0	2,273	59	2.5%	underspend
Administration Costs	19,866	440	444	0	444	(4)	-0.9%	overspend
Payments to Other Bodies	22,775	13,421	13,213	0	13,213	208	1.5%	underspend
CFCR	(4)	(1)	33	(34)	(1)	0	0.0%	breakeven
Capital Charges	16,230	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**178,485**	**80,893**	**81,209**	**(352)**	**80,857**	**36**	**0.0%**	**underspend**
Income	(13,679)	(1,641)	(1,677)	72	(1,605)	(36)	-2.2%	under-recovery
NET EXPENDITURE	**164,806**	**79,252**	**79,532**	**(280)**	**79,252**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 13 November 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 13 November 2015

POLICY BOARD : EDUCATION AND CHILDREN : EDUCATION SERVICES

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	%	
Central Administration	(489)	942	1,004	0	1,004	(62)	-6.6%	overspend
Pre-Five Service	16,443	8,172	8,037	(34)	8,003	169	2.1%	underspend
Primary Schools	52,270	24,273	24,467	72	24,539	(266)	-1.1%	overspend
Secondary Schools	76,791	36,333	36,066	0	36,066	267	0.7%	underspend
Special Schools	6,987	3,464	3,513	0	3,513	(49)	-1.4%	overspend
Schools Support Services	0	0	0	0	0	0	0.0%	breakeven
SPS	0	0	0	0	0	0	0.0%	breakeven
Community Learning & Dev	1,407	632	632	0	632	0	0.0%	breakeven
Healthy Lifestyles	292	118	118	0	118	0	0.0%	breakeven
Add Support for Learning (ASL)	9,109	4,311	4,688	(318)	4,370	(59)	-1.4%	overspend
Facilities Management	357	49	49	0	49	0	0.0%	breakeven
Educational Development	926	593	593	0	593	0	0.0%	breakeven
Psychological Services	713	365	365	0	365	0	0.0%	breakeven
NET EXPENDITURE	**164,806**	**79,252**	**79,532**	**(280)**	**79,252**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 13 November 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 13 November 2015

POLICY BOARD : EDUCATION AND CHILDREN : SOCIAL WORK 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	12,876	7,142	7,112	0	7,112	30	0.4%	underspend
Property Costs	345	127	136	0	136	(9)	-7.1%	overspend
Supplies & Services	326	164	174	0	174	(10)	-6.1%	overspend
Contractors and Others	16,642	8,587	8,557	0	8,557	30	0.3%	underspend
Transport & Plant Costs	104	64	65	0	65	(1)	-1.6%	overspend
Administration Costs	215	99	121	0	121	(22)	-22.2%	overspend
Payments to Other Bodies	1,912	698	720	0	720	(22)	-3.2%	overspend
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	351	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**32,771**	**16,881**	**16,885**	**0**	**16,885**	**(4)**	**0.0%**	**overspend**
Income	(4,627)	(2,761)	(2,765)	0	(2,765)	4	0.1%	over-recovery
NET EXPENDITURE	**28,144**	**14,120**	**14,120**	**0**	**14,120**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 13 November 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 13 November 2015

POLICY BOARD : EDUCATION AND CHILDREN : SOCIAL WORK SERVICES

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	%	
Child & Family	28,136	14,198	14,198	0	14,198	0	0.0%	breakeven
Criminal Justice	8	(78)	(78)	0	(78)	0	0.0%	breakeven
NET EXPENDITURE	**28,144**	**14,120**	**14,120**	**0**	**14,120**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 13 November 2015 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**