
To: Education and Children's Services Policy Board

On: 17 January 2019

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

Heading: Revenue Budget Monitoring to 9 November 2018

1. **Summary**

- 1.1 Gross expenditure is £134,000 (0.1%) greater than anticipated and income is £134,000 (3.4%) greater than anticipated which results in a **breakeven position** for the service 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 | Breakeven | 0% | Breakeven | 0% |

2. **Recommendations**

- 2.1 Members are requested to note the budget position.

3. Budget Adjustments

3.1 Members are requested to note that since the budget was approved, there have been a number of budget adjustments resulting in a net decrease of £70k. These budget adjustments are detailed below:-

- £61k budget adjustments between departments
 - £9k allocated to Corporate Landlord
-

4. Children's Services

| | |
|------------------------------------|-------------------------|
| Current position: | Breakeven |
| <i>Previously reported:</i> | <i>Breakeven</i> |

4.1 Central Admin:

| | |
|------------------------------------|---|
| Current Position | Net overspend of £275,000 |
| <i>Previously reported:</i> | <i>Net overspend of £240,000</i> |

The overspend mainly relates to additional staffing and admin costs. This is expected to continue to the year end and will be met from underspends in other service areas.

4.2 Early Learning & Childcare:

| | |
|------------------------------------|-------------------------|
| Current Position: | Breakeven |
| <i>Previously reported:</i> | <i>Breakeven</i> |

An overspend relating to salary costs is offset by underspends in other expenditure areas. This is expected to continue to the year end.

4.3 Primary Schools:

| | |
|------------------------------------|--|
| Current Position: | Net underspend of £413,000 |
| <i>Previously reported:</i> | <i>Net underspend of £321,000</i> |

The underspend relates to centrally held teachers' salary budgets, all school positions are filled. This is expected to continue to the year end and will offset overspends in other service areas.

4.4 **Secondary Schools:**

| | |
|------------------------------------|--|
| Current Position: | Net underspend of £174,000 |
| <i>Previously reported:</i> | <i>Net underspend of £162,000</i> |

Underspends in centrally held teachers' budgets, all school positions are filled, and payments to other bodies are partly offset by an overspend in transport. This is expected to continue to the year end and will offset overspends within other service areas.

4.5 **Special:**

| | |
|------------------------------------|---|
| Current Position | Net overspend of £13,000 |
| <i>Previously reported:</i> | <i>Net underspend of £12,000</i> |

The overspend relates to teachers' salaries. This is expected to continue to the year end and will be offset by underspends in other areas.

4.6 **Additional Support for Learning (ASL):**

| | |
|------------------------------------|---|
| Current Position | Net overspend of £282,000 |
| <i>Previously reported:</i> | <i>Net overspend of £219,000</i> |

The overspend relates to transport costs and additional support needs assistants. This is expected to continue to the year end and will be met from underspends in other service areas.

4.7 **Psychological Services:**

| | |
|------------------------------------|--|
| Current Position | Net overspend of £20,000 |
| <i>Previously reported:</i> | <i>Net overspend of £12,000</i> |

The overspend relates to Educational Psychologists' salaries. This is expected to continue to the year end and will be met from underspends in other service areas.

4.8 **Projected Year End Position**

It is anticipated at this stage that Childrens' Services will achieve a breakeven position at year end.

Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.
2. **HR & Organisational Development** – none
3. **Community/Council 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

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
1st April 2018 to 9 November 2018

POLICY BOARD : EDUCATION & CHILDREN'S SERVICES

| Description (1) | Revised Annual Budget (2) | Revised Period Budget (3) | Revised Actual (4) | Budget Variance (5) | | |
|--------------------------|---------------------------------|---------------------------------|-----------------------|------------------------|--------------|----------------------|
| | | | | £000's | % | |
| Employee Costs | 121,343 | 70,777 | 70,521 | 256 | 0.4% | underspend |
| Property Costs | 9,284 | 6,577 | 6,706 | (129) | -1.7% | overspend |
| Supplies & Services | 25,864 | 13,885 | 13,743 | 142 | 0.9% | underspend |
| Transport & Plant Costs | 4,490 | 2,335 | 2,574 | (239) | -8.0% | overspend |
| Support Services | 13,579 | 64 | 109 | (45) | -20.6% | overspend |
| Third Party Payments | 12,389 | 6,690 | 6,745 | (55) | -0.7% | overspend |
| Transfer Payments | 6,856 | 2,697 | 2,762 | (65) | -1.6% | overspend |
| Capital Charges | 16,879 | 0 | (0) | 0 | 198.0% | breakeven |
| GROSS EXPENDITURE | 210,683 | 103,025 | 103,159 | (134) | -0.1% | overspend |
| Income | (5,661) | (3,417) | (3,550) | 134 | 8.2% | over-recovery |
| NET EXPENDITURE | 205,022 | 99,609 | 99,609 | (0) | 0.0% | breakeven |

Bottom Line Position to 9 November 2018 is breakeven

£000's

(0)

0.0%

Anticipated Year End Budget Position is breakeven

0

0.0%

Glossary of Terms

Employee Costs - Includes direct employee costs such as salary costs, overtime and indirect employee Costs such as training, recruitment advertsing

Premises Related - This group includes expenses directly related to the operation and maintenance of premises and land. Includes rates, rents and leases, utilites, contract cleaning ICT equipment, telephony equipment.

Support Services - Includes central support charges

Transfer Payments - Includes costs of statutory payments to individuals for which no good or services are received in return e.g apprenticeship levy, school activity grants etc.

Third Party Payment - is a payment to an external service provider
mileage (previously reported employee costs)

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/2019
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|---------------------------------------|---------------------------------|---------------------------------|-----------------------|------------------------|-------------|------------------|
| | | | | £000's | % | |
| Directorate | 10,840 | 426 | 701 | (275) | -38.9% | overspend |
| Early learning and childcare | 15,138 | 8,511 | 8,511 | 0 | 0.0% | breakeven |
| Primary | 56,064 | 27,588 | 27,175 | 413 | 1.1% | underspend |
| Secondary | 72,933 | 39,200 | 39,027 | 174 | 0.6% | underspend |
| ASN (Special) Schools | 5,894 | 2,923 | 2,935 | (13) | -0.4% | overspend |
| Additional support for learning (ASL) | 10,267 | 5,062 | 5,344 | (282) | -4.8% | overspend |
| Psychological services | 624 | 371 | 391 | (20) | -5.4% | overspend |
| Education development | 348 | 307 | 307 | 0 | 0.1% | breakeven |
| Attainment Challenge | 0 | 157 | 158 | (0) | -0.2% | breakeven |
| Facilities management | 525 | 385 | 385 | 0 | 0.0% | breakeven |
| Children & Families | 32,389 | 14,678 | 14,676 | 2 | 0.0% | underspend |
| | | | 0 | 0 | | |
| NET EXPENDITURE | 205,022 | 99,609 | 99,609 | (0) | 0.0% | breakeven |

| | | |
|--|------------|-------------|
| | £000's | |
| Bottom Line Position to 9 November 2018 is breakeven | <u>(0)</u> | <u>0.0%</u> |
| Anticipated Year End Budget Position is breakeven | <u>0</u> | <u>0.0%</u> |