
To: Education and Children's Services Policy Board

On: 2 November 2017

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

Heading: Revenue Budget Monitoring to 15 September 2017

1. **Summary**

- 1.1 Gross expenditure is £100,000 (0.1%) over budget and income is £100,000 (6.2%) 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	-	Break even	-

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 an increase of £971k. This is in the main due to the transfer of budget relating to the pay award (£668k), rates realignment (£471k), tackling

poverty (£206k) being offset by an energy budget realignment (£293k) in addition to other miscellaneous budget transfers (£81k).

3. **Children's Services**

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

3.1 **Central Admin:**

Current Position:	Net overspend £115,000
<i>Previously reported:</i>	<i>Net overspend £75,000</i>

The overspend mainly relates to additional staffing and admin costs.

3.2 **Primary Schools:**

Current Position:	Net underspend £80,000
<i>Previously reported:</i>	<i>Net underspend £58,000</i>

The underspend relates to teachers' salaries.

3.3 **Secondary Schools:**

Current Position:	Net underspend £159,000
<i>Previously reported:</i>	<i>Net underspend £58,000</i>

The underspend relates to teachers' salaries and payments to other bodies.

3.4 **Additional Support for Learning:**

Current Position	Net overspend £168,000
<i>Previously reported:</i>	<i>Net overspend £27,000</i>

The overspend relates to transport costs and additional support needs assistants.

3.5 **Childcare Services:**

Current Position	Break even
<i>Previously reported:</i>	<i>Net overspend £14,000</i>

The breakeven position 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 **Special:**

Current Position
Previously reported:

Net underspend £49,000
Not previously reported

The underspend relates to teachers' salaries.

3.7 **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
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 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	%
Employee Costs	117,242	47,032	47,657	(393)	47,264	(232)	-0.5% overspend
Property Costs	9,410	5,394	5,435	(9)	5,426	(32)	-0.6% overspend
Supplies & Services	6,295	1,394	1,483	(60)	1,423	(29)	-2.1% overspend
Contractors and Others	15,737	6,386	6,303	(56)	6,247	139	2.2% underspend
Transport & Plant Costs	4,515	1,931	1,960	0	1,960	(29)	-1.5% overspend
Administration Costs	9,965	277	296	(5)	291	(14)	-5.1% overspend
Payments to Other Bodies	25,725	9,939	9,875	(33)	9,842	97	1.0% 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	205,013	72,353	73,009	(556)	72,453	(100)	-0.1% overspend
Income	(4,133)	(1,609)	(1,730)	21	(1,709)	100	6.2% over-recovery
NET EXPENDITURE	200,880	70,744	71,279	(535)	70,744	0	0.0% breakeven

Bottom Line Position to 15 September 2017 is breakeven of 0.0%
Anticipated Year End Budget Position is breakeven of 0.0%

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 15 September 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	11,290	648	1,059	(296)	763	(115)	-17.7%	overspend
Pre-Five Service	15,203	5,866	5,866	0	5,866	0	0.0%	breakeven
Primary Schools	57,300	20,181	20,230	(129)	20,101	80	0.4%	underspend
Secondary Schools	72,838	27,894	27,735	0	27,735	159	0.6%	underspend
Special Schools	6,349	2,117	2,069	(1)	2,068	49	2.3%	underspend
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)	7,317	1,948	2,116	0	2,116	(168)	-8.6%	overspend
Facilities Management	348	56	56	0	56	0	0.0%	breakeven
Educational Development	116	165	165	0	165	0	0.0%	breakeven
Psychological Services	713	313	318	0	318	(5)	-1.6%	overspend
Childcare	29,400	11,556	11,665	(109)	11,556	0	0.0%	breakeven
NET EXPENDITURE	200,880	70,744	71,279	(535)	70,744	0	0.0%	breakeven

£000's

0	0.0%
0	0.0%

Bottom Line Position to 15 September 2017 is breakeven of
Anticipated Year End Budget Position is breakeven of