
To: Education Policy Board

On: 5 March 2015

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

Heading: Revenue Budget Monitoring to 2 January 2015

1. **Summary**

1.1 Gross expenditure is £32,000 (0.0%) over budget and income is £32,000 (1.5%) over recovered resulting in a **net breakeven** for the service 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 | - |

2. **Recommendations**

2.1 Members are requested to note the budget position.

2.2 Members are requested to note there have been net budget realignments of £182,765 processed since the last report. This is primarily related to £130,000 drawdown from Invest in Renfrewshire funds in relation to Youth Employability together with transfers to the corporate landlord and the realignment of Non Domestic Rates budgets.

3. **Education Services**

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

3.1 **Central Admin:**

| | |
|------------------------------------|-------------------------------------|
| Current position: | Net overspend £117,000 |
| <i>Previously reported:</i> | <i>Net overspend £77,000</i> |

The main reasons for the overspend in this service area include additional staffing costs, disclosure and SEEMIS subscription costs and the net cost of hosting the Mission Discovery project. This is expected to continue to the year end and will be met from underspends in other service areas.

3.2 **Additional Support for Learning:**

| | |
|------------------------------------|--------------------------------------|
| Current position: | Net overspend £183,000 |
| <i>Previously reported:</i> | <i>Net overspend £164,000</i> |

The main reasons for the overspend include transport costs, due to increased cost and distances travelled, and additional posts to meet service demands. This is expected to continue to the year end, and will be met from underspends in other service areas.

3.3 **Primary Schools:**

| | |
|------------------------------------|-------------------------------------|
| Current position: | Net overspend £87,000 |
| <i>Previously reported:</i> | <i>Net overspend £30,000</i> |

The overspend relates to staffing costs within the central cover budget and is partly offset by an underspend in SPT transport costs. This is expected to continue to the year end, and will be offset by underspends in other service areas.

3.4 **Secondary Schools:**

| | |
|------------------------------------|---------------------------------------|
| Current position: | Net underspend £392,000 |
| <i>Previously reported:</i> | <i>Net underspend £282,000</i> |

Underspends in transport costs and teachers' salaries are partly offset by an overspend in SQA presentations. This is expected to continue to the year end, and will offset overspends in other service areas.

| | | |
|-----|-----------------------------|------------------------------|
| 3.5 | Special Schools: | |
| | Current position: | Net overspend £83,000 |
| | Previously reported: | Net overspend £73,000 |

The overspend relates to staffing costs within the central cover budget and is expected to continue to the year end. It will be offset by underspends in other service areas.

| | | |
|-----|-------------------------------|-------------------------------|
| 3.7 | Facilities Management: | |
| | Current position: | Net underspend £78,000 |
| | Previously reported: | Net underspend £62,000 |

The underspend relates to a reduction in various property costs and contractors. This is expected to continue to the year end and will offset overspends in other service areas.

3.8 **Projected Year End Position**

It is anticipated that there will be a requirement to carry forward to future years some unused 2014-15 resources in relation to the Early Years Strategy in order to maintain its delivery over a number of years. After taking account of this carry forward, it is anticipated that Education Services will achieve a break-even year-end position, subject to any unforeseen demand pressures emerging over the rest of the year.

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

RENFREW'SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2014
1st April 2014 to 02 January 2015

POLICY BOARD : EDUCATION : 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 | | 98,661 | | 69,653 | | 71,318 | | (1,578) | | 69,740 | | (87) | -0.1% | overspend |
| Property Costs | | 8,290 | | 7,184 | | 7,136 | | (4) | | 7,135 | | 49 | 0.7% | underspend |
| Supplies & Services | | 2,177 | | 1,937 | | 1,956 | | 0 | | 1,956 | | (19) | -1.0% | overspend |
| Contractors and Others | | 3,199 | | 2,060 | | 1,961 | | 0 | | 1,961 | | 99 | 4.8% | underspend |
| Transport & Plant Costs | | 4,844 | | 3,325 | | 3,348 | | 0 | | 3,348 | | (23) | -0.7% | overspend |
| Administration Costs | | 21,209 | | 463 | | 447 | | 0 | | 447 | | 16 | 3.5% | underspend |
| Payments to Other Bodies | | 23,207 | | 14,659 | | 14,726 | | 0 | | 14,726 | | (67) | -0.5% | overspend |
| CFCR | | 4,855 | | 49 | | 49 | | 0 | | 49 | | 0 | 0.0% | breakeven |
| Capital Charges | | 15,038 | | 0 | | 0 | | 0 | | 0 | | 0 | 0.0% | breakeven |
| GROSS EXPENDITURE | | 181,480 | | 99,330 | | 100,941 | | (1,579) | | 99,362 | | (32) | 0.0% | overspend |
| Income | | (14,115) | | (2,202) | | (2,172) | | (62) | | (2,234) | | 32 | 1.5% | over-recovery |
| NET EXPENDITURE | | 167,365 | | 97,128 | | 98,769 | | (1,641) | | 97,128 | | 0 | 0.0% | breakeven |

£000's

Bottom Line Position to 02 January 2015 is breakeven of 0.0%
 Anticipated Year End Budget Position is breakeven of 0.0%

RENFREW SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2014
 1st April 2014 to 02 January 2015

POLICY BOARD : EDUCATION : 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 | 902 | 1,205 | 1,322 | 0 | 1,322 | 0 | 0 | 0 | 0 | 1,322 | (117) | -9.7% | overspend |
| Pre-Five Service | 15,635 | 9,179 | 9,179 | 0 | 9,179 | 0 | 0 | 0 | 0 | 9,179 | 0 | 0.0% | breakeven |
| Primary Schools | 54,792 | 30,495 | 30,482 | 100 | 30,582 | 30,482 | 100 | 100 | (87) | 30,582 | (87) | -0.3% | overspend |
| Secondary Schools | 74,114 | 44,361 | 44,154 | (185) | 43,969 | 44,154 | (185) | (185) | 392 | 43,969 | 392 | 0.9% | underspend |
| Special Schools | 7,657 | 4,585 | 4,668 | 0 | 4,668 | 4,668 | 0 | 0 | (83) | 4,668 | (83) | -1.8% | overspend |
| Schools Support Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| SPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| Community Learning & Dev | 1,424 | 923 | 923 | 0 | 923 | 923 | 0 | 0 | 0 | 923 | 0 | 0.0% | breakeven |
| Healthy Lifestyles | 1,000 | 554 | 531 | 23 | 554 | 531 | 23 | 23 | 0 | 554 | 0 | 0.0% | breakeven |
| Add Support for Learning (ASL) | 9,677 | 4,459 | 6,221 | (1,579) | 4,642 | 6,221 | (1,579) | (1,579) | 4,642 | 4,642 | (183) | -4.1% | overspend |
| Facilities Management | 322 | 148 | 70 | 0 | 70 | 70 | 0 | 0 | 0 | 70 | 78 | 52.7% | underspend |
| Educational Development | 1,152 | 748 | 748 | 0 | 748 | 748 | 0 | 0 | 0 | 748 | 0 | 0.0% | breakeven |
| Psychological Services | 690 | 471 | 471 | 0 | 471 | 471 | 0 | 0 | 0 | 471 | 0 | 0.0% | breakeven |
| NET EXPENDITURE | 167,365 | 97,128 | 98,769 | (1,641) | 97,128 | 98,769 | (1,641) | (1,641) | 97,128 | 97,128 | 0 | 0.0% | breakeven |

£000's

0.0%

Bottom Line Position to 02 January 2015 is breakeven of

0.0%

Anticipated Year End Budget Position is breakeven of