
To: Education and Children Policy Board

On: 14 May 2015

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

Heading: Revenue Budget Monitoring to 27 February 2015

1. **Summary**

- 1.1 Gross expenditure is £59,000 (0.0%) less than budget and income is £59,000 (1.8%) less than anticipated 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 £1,525,328 processed since the last report primarily related to additional resources released by the Scottish Government in relation to Teachers' Induction, Teachers' Support and Teachers' Pay, partly offset by Early Years funding transferred to Social Work.
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3. Education Services

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

3.1 **Central Admin:**

Current position:	Net overspend £300,000
<i>Previously reported:</i>	<i>Net overspend £117,000</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 be met from underspends in other service areas.

3.2 **Additional Support for Learning:**

Current position:	Net overspend £202,000
<i>Previously reported:</i>	<i>Net overspend £183,000</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 be met from underspends in other service areas.

3.3 **Pre-Five Service:**

Current position:	Net underspend £120,000
<i>Previously reported:</i>	<i>N/A</i>

The underspend relates to staffing costs, mainly Pre5 salaries, due to vacancies not being filled as expected. This is expected to offset overspends in other service areas.

3.4 **Primary Schools:**

Current position:	Net underspend £131,000
<i>Previously reported:</i>	<i>Net overspend £87,000</i>

The underspend relates to staffing costs, mainly teachers' salaries and SPT transport costs. This is expected to offset overspends in other service areas.

3.5 Secondary Schools:

Current position:	Net underspend £263,000
<i>Previously reported:</i>	<i>Net underspend £392,000</i>

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

3.6 Special Schools:

Current position:	Net overspend £47,000
<i>Previously reported:</i>	<i>Net overspend £83,000</i>

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

3.7 Facilities Management:

Current position:	Breakeven
<i>Previously reported:</i>	<i>Net underspend £78,000</i>

It is now expected that this service area will achieve a breakeven position.

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.

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 2014/2014
1st April 2014 to 27 February 2015

POLICY BOARD : EDUCATION : EDUCATION SERVICES

Description (1)	£000's	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		99,819	87,537	87,203	0	87,203	334	0.4%
Property Costs		8,291	7,560	7,563	(7)	7,556	4	0.1%
Supplies & Services		2,447	2,513	2,709	0	2,709	(196)	-7.8%
Contractors and Others		3,717	2,391	2,312	0	2,312	79	3.3%
Transport & Plant Costs		4,861	4,222	4,315	0	4,315	(93)	-2.2%
Administration Costs		21,220	563	544	0	544	19	3.4%
Payments to Other Bodies		22,934	18,968	18,876	180	19,056	(88)	-0.5%
CFCR		4,877	49	49	0	49	0	0.0%
Capital Charges		15,038	0	0	0	0	0	0.0%
GROSS EXPENDITURE		183,204	123,803	123,571	173	123,744	59	0.0%
Income		(14,314)	(3,236)	(3,097)	(80)	(3,177)	(59)	-1.8%
NET EXPENDITURE		168,890	120,567	120,474	93	120,567	0	0.0%
								underspend
								underspend
								overspend
								underspend
								overspend
								underspend
								overspend
								breakeven
								breakeven
								underspend
								under-recovery
								breakeven

£000's

0.0%

0.0%

Bottom Line Position to 27 February 2015 is breakeven of

Anticipated Year End Budget Position is breakeven of

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2014
1st April 2014 to 27 February 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		1,253		1,553		0		1,553		(300)	-23.9%
Pre-Five Service		15,520		11,837		11,717		0		11,717		120	1.0%
Primary Schools		55,511		37,051		36,820		100		36,920		131	0.4%
Secondary Schools		75,076		54,278		54,207		(192)		54,015		263	0.5%
Special Schools		7,664		5,657		5,704		0		5,704		(47)	-0.8%
Schools Support Services		0		0		0		0		0		0	0.0%
SPS		0		0		0		0		0		0	0.0%
Community Learning & Dev		1,424		1,028		993		0		993		35	3.4%
Healthy Lifestyles		1,000		678		492		186		678		0	0.0%
Add Support for Learning (ASL)		9,676		7,315		7,518		(1)		7,517		(202)	-2.8%
Facilities Management		256		89		89		0		89		0	0.0%
Educational Development		1,171		808		808		0		808		0	0.0%
Psychological Services		690		573		573		0		573		0	0.0%
NET EXPENDITURE		168,890		120,567		120,474		93		120,567		0	0.0%
													breakeven

£000's

0	0.0%
0	0.0%

Bottom Line Position to 27 February 2015 is breakeven of
Anticipated Year End Budget Position is breakeven of