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**To:** Education and Children Policy Board

**On:** 5 November 2015

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

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**Heading:** Revenue Budget Monitoring to 18 September 2015

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1. **Summary**

- 1.1 Gross expenditure is £26,000 (0.0%) under budget and income is £26,000 (0.3%) 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	-

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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 £12,341 primarily related to the transfer of Schools Tackling Poverty budgets from Miscellaneous partially offset by transfers to the corporate landlord, the reallocation of previously agreed savings and the transfer of Citizens Advice Bureau funding to Miscellaneous Services.

3. **Education Services**

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

3.1 **Central Admin:**

**Current position:** Net overspend £51,000  
**Previously reported:** Net overspend £35,000

The overspend relates to additional staffing costs.

3.2 **Additional Support for Learning:**

**Current position:** Net overspend £22,000  
**Previously reported:** Net overspend £25,000

The overspend relates to staffing costs.

3.3 **Pre Five:**

**Current position:** Net underspend £303,000  
**Previously reported:** N/A

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

3.4 **Primary Schools:**

**Current position:** Net overspend £127,000  
**Previously reported:** Net overspend £103,000

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

3.5 **Secondary Schools:**

**Current position:** Net underspend £5,000  
**Previously reported:** Net underspend £196,000

The underspend relates to transport costs and teachers' salaries.

### 3.6 **Special Schools:**

<b>Current position:</b>	<b>Net overspend £108,000</b>
<b><i>Previously reported:</i></b>	<b><i>Net overspend £33,000</i></b>

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. **Children's Services**

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

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.

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## **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

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#### **List of Background Papers**

None

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**RENFREW SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**  
 1st April 2015 to 18 September 2015

<b>POLICY BOARD : EDUCATION AND CHILDREN</b>	
Description (1)	£000's
Employee Costs	120,219
Property Costs	9,756
Supplies & Services	2,240
Contractors and Others	20,016
Transport & Plant Costs	4,590
Administration Costs	26,758
Payments to Other Bodies	24,589
CFCR	0
Capital Charges	16,620
<b>GROSS EXPENDITURE</b>	<b>224,788</b>
Income	(20,922)
<b>NET EXPENDITURE</b>	<b>203,866</b>

	Budget Variance (7)	
	£000's	%
	(76)	-0.2%
	13	0.2%
	(119)	-9.3%
	80	1.1%
	32	1.6%
	(32)	-5.6%
	128	1.2%
	0	0.0%
	0	0.0%
	<b>26</b>	<b>0.0%</b>
	(26)	-0.3%
	<b>0</b>	<b>0.0%</b>
	under-recovery	
	<b>breakeven</b>	

Revised Actual (6) = (4 + 5)	£000's
	45,503
	6,478
	1,400
	7,352
	1,954
	600
	10,483
	10
	0
	<b>73,780</b>
	(10,146)
	<b>63,634</b>

Adjustments (5)	£000's
	0
	(7)
	(3)
	0
	(2)
	(4)
	(34)
	0
	0
	<b>(50)</b>
	348
	<b>298</b>

Actual (4)	£000's
	45,503
	6,485
	1,403
	7,352
	1,956
	604
	10,517
	10
	0
	<b>73,850</b>
	(10,494)
	<b>63,356</b>

Revised Period Budget (3)	£000's
	45,427
	6,491
	1,281
	7,432
	1,986
	568
	10,611
	10
	0
	<b>73,806</b>
	(10,172)
	<b>63,634</b>

£000's
<u>0</u>
<u>0</u>

**Bottom Line Position to 18 September 2015 is breakeven of**  
**Anticipated Year End Budget Position is breakeven of**

0.0%  
0.0%

**RENFREW'SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**  
**1st April 2015 to 18 September 2015**

**POLICY BOARD : EDUCATION AND CHILDREN**

Description (1)	£000's	Revised Annual Budget (2)	£000's	Actual (4)	£000's	Adjustments (5)	£000's	Revised Actual (6) = (4 + 5)	£000's	Budget Variance (7)	%
Education Services		165,522		58,460		298		58,758		0	0.0%
Children's Services		38,344		4,876		0		4,876		0	0.0%
<b>NET EXPENDITURE</b>		<b>203,866</b>		<b>63,336</b>		<b>298</b>		<b>63,634</b>		<b>0</b>	<b>0.0%</b>

£000's

0.0%

0

**Bottom Line Position to 18 September 2015 is breakeven of**

0.0%

0

**Anticipated Year End Budget Position is breakeven of**

**RENFREW SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**  
 1st April 2015 to 18 September 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)	%	
Employee Costs	104,524	39,105	39,181	0	39,181	0	39,181		(76)	overspend	-0.2%			
Property Costs	8,701	6,084	6,066	(7)	6,059	(7)	6,059		25	underspend	0.4%			
Supplies & Services	1,689	1,028	1,150	(3)	1,147	(3)	1,147		(119)	overspend	-11.6%			
Contractors and Others	3,364	1,194	1,131	0	1,131	0	1,131		63	underspend	5.3%			
Transport & Plant Costs	4,478	1,932	1,902	(2)	1,900	(2)	1,900		32	underspend	1.7%			
Administration Costs	19,862	344	355	(4)	351	(4)	351		(7)	overspend	-2.0%			
Payments to Other Bodies	22,593	10,119	10,045	(34)	10,011	(34)	10,011		108	underspend	1.1%			
CFCR	0	10	10	0	10	0	10		0	breakeven	0.0%			
Capital Charges	16,230	0	0	0	0	0	0		0	breakeven	0.0%			
<b>GROSS EXPENDITURE</b>	<b>181,441</b>	<b>59,816</b>	<b>59,840</b>	<b>(50)</b>	<b>59,790</b>	<b>(50)</b>	<b>59,790</b>		<b>26</b>	<b>underspend</b>	<b>0.0%</b>			
<b>Income</b>	<b>(15,919)</b>	<b>(1,058)</b>	<b>(1,380)</b>	<b>348</b>	<b>(1,032)</b>	<b>348</b>	<b>(1,032)</b>		<b>0</b>	<b>under-recovery</b>	<b>-2.5%</b>			
<b>NET EXPENDITURE</b>	<b>165,522</b>	<b>58,758</b>	<b>58,460</b>	<b>298</b>	<b>58,758</b>	<b>298</b>	<b>58,758</b>		<b>0</b>	<b>breakeven</b>	<b>0.0%</b>			

£000's

Bottom Line Position to 18 September 2015 is breakeven of 0.0%  
 Anticipated Year End Budget Position is breakeven of 0.0%

**RENFREW SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**  
 1st April 2015 to 18 September 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	(476)	784	835	0	835	0	835	0	835	(51)	-6.5%	overspend	
Pre-Five Service	16,468	6,368	6,065	0	6,065	0	6,065	0	6,065	303	4.8%	underspend	
Primary Schools	51,399	17,655	17,710	72	17,782	72	17,782	72	17,782	(127)	-0.7%	overspend	
Secondary Schools	76,175	26,635	26,630	0	26,630	0	26,630	0	26,630	5	0.0%	underspend	
Special Schools	6,971	2,338	2,446	0	2,446	0	2,446	0	2,446	(108)	-4.6%	overspend	
Community Learning & Dev	1,381	469	469	0	469	0	469	0	469	0	0.0%	breakeven	
Healthy Lifestyles	924	231	4	227	231	227	231	227	231	0	0.0%	breakeven	
Add Support for Learning (ASL)	10,486	3,538	3,561	(1)	3,560	(1)	3,560	(1)	3,560	(22)	-0.6%	overspend	
Facilities Management	387	33	33	0	33	0	33	0	33	0	0.0%	breakeven	
Educational Development	1,126	448	448	0	448	0	448	0	448	0	0.0%	breakeven	
Psychological Services	681	259	259	0	259	0	259	0	259	0	0.0%	breakeven	
<b>NET EXPENDITURE</b>	<b>165,522</b>	<b>58,758</b>	<b>58,460</b>	<b>298</b>	<b>58,758</b>	<b>298</b>	<b>58,758</b>	<b>298</b>	<b>58,758</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>	

£000's

**Bottom Line Position to 18 September 2015 is breakeven of**  
**Anticipated Year End Budget Position is breakeven of**

**0**  
**0.0%**

**0**  
**0.0%**



**RENFREW SHIRE COUNCIL**  
**REVENUE BUDGET MONITORING STATEMENT 2015/2016**  
 1st April 2015 to 18 September 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)	%	
Employee Costs		15,695	6,322	6,322	0	6,322	6,322	0	0	6,322	0	0.0%	breakeven	
Property Costs		1,055	407	407	0	419	419	0	0	419	(12)	-2.9%	overspend	
Supplies & Services		551	253	253	0	253	253	0	0	253	0	0.0%	breakeven	
Contractors and Others		16,652	6,238	6,238	0	6,221	6,221	0	0	6,221	17	0.3%	underspend	
Transport & Plant Costs		112	54	54	0	54	54	0	0	54	0	0.0%	breakeven	
Administration Costs		6,896	224	224	0	249	249	0	0	249	(25)	-11.2%	overspend	
Payments to Other Bodies		1,996	492	492	0	472	472	0	0	472	20	4.1%	underspend	
CFCR		0	0	0	0	0	0	0	0	0	0	0.0%	breakeven	
Capital Charges		390	0	0	0	0	0	0	0	0	0	0.0%	breakeven	
<b>GROSS EXPENDITURE</b>		<b>43,347</b>	<b>13,990</b>	<b>13,990</b>	<b>0</b>	<b>13,990</b>	<b>13,990</b>	<b>0</b>	<b>0</b>	<b>13,990</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>	
<b>Income</b>		<b>(5,003)</b>	<b>(9,114)</b>	<b>(9,114)</b>	<b>0</b>	<b>(9,114)</b>	<b>(9,114)</b>	<b>0</b>	<b>0</b>	<b>(9,114)</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>	
<b>NET EXPENDITURE</b>		<b>38,344</b>	<b>4,876</b>	<b>4,876</b>	<b>0</b>	<b>4,876</b>	<b>4,876</b>	<b>0</b>	<b>0</b>	<b>4,876</b>	<b>0</b>	<b>0.0%</b>	<b>breakeven</b>	

£000's

Bottom Line Position to 18 September 2015 is breakeven of	0	0.0%
Anticipated Year End Budget Position is breakeven of	0	0.0%

Bottom Line Position to 18 September 2015 is breakeven of  
 Anticipated Year End Budget Position is breakeven of

RENFREWSHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2015/2016  
1st April 2015 to 18 September 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 £000's	%
Children's Services		38,344		4,876		4,876		0		4,876	0	0.0%
<b>NET EXPENDITURE</b>		<b>38,344</b>		<b>4,876</b>		<b>4,876</b>		<b>0</b>		<b>4,876</b>	<b>0</b>	<b>0.0%</b>

£000's

Bottom Line Position to 18 September 2015 is breakeven of 0 0.0%  
Anticipated Year End Budget Position is breakeven of 0 0.0%