Renfrewshire Council

Item 1

To: Education and Children Policy Board

On: 10 March 2016

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

---

Heading: Revenue Budget Monitoring to 8 January 2016

---

1. **Summary**

1.1 Gross expenditure is £52,000 (0.0%) under budget and income is £52,000 (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	-

---

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 £81,673 primarily related to £130,000 drawndown from Invest in Renfrewshire funds in relation to Youth Employability partly offset by transfers to the corporate landlord and Business Support.

3. **Education Services**

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

3.1 **Central Admin:**

Current position:	**Net overspend £78,000**
Previously reported:	***Net overspend £62,000***

The overspend relates to additional staffing costs.

3.2 **Additional Support for Learning:**

Current position:	**Net overspend £77,000**
Previously reported:	***Net overspend £59,000***

The overspend relates to staffing costs.

3.3 **Pre Five:**

Current position:	**Net underspend £214,000**
Previously reported:	***Net underspend £169,000***

The underspend relates to staffing costs and payments to partner nurseries.

3.4 **Primary Schools:**

Current position:	**Net overspend £352,000**
Previously reported:	***Net overspend £266,000***

Overspends in teachers' salaries and maintenance works are partly offset by an underspend in transport.

3.5 **Secondary Schools:**

Current position:	**Net underspend £368,000**
Previously reported:	***Net underspend £267,000***

The underspend relates to transport costs and teachers' salaries.

3.6 **Special Schools:**

Current position:	**Net overspend £83,000**
Previously reported:	***Net overspend £49,000***

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. **<u>Children's Services</u>**

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

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.

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

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 08 January 2016

POLICY BOARD : EDUCATION AND CHILDREN

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	£000's	%	
Employee Costs	115,300	82,636	82,479	(201)	82,278	358	0.4%	underspend
Property Costs	9,685	7,535	7,597	0	7,597	(62)	-0.8%	overspend
Supplies & Services	2,201	2,363	2,560	22	2,582	(219)	-9.3%	overspend
Contractors and Others	19,846	12,326	12,633	0	12,633	(307)	-2.5%	overspend
Transport & Plant Costs	4,626	3,447	3,366	0	3,366	81	2.3%	underspend
Administration Costs	26,772	771	768	0	768	3	0.4%	underspend
Payments to Other Bodies	24,645	18,026	17,828	0	17,828	198	1.1%	underspend
CFCR	0	0	25	(25)	0	0	0.0%	breakeven
Capital Charges	16,614	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**219,689**	**127,104**	**127,256**	**(204)**	**127,052**	**52**	**0.0%**	**underspend**
Income	(18,739)	(16,185)	(16,210)	77	(16,133)	(52)	-0.3%	under-recovery
NET EXPENDITURE	**200,950**	**110,919**	**111,046**	**(127)**	**110,919**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 08 January 2016 is an overspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 08 January 2016

POLICY BOARD : EDUCATION AND CHILDREN

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	£000's	%	
Education Services	164,919	102,909	103,036	(127)	102,909	0	0.0%	breakeven
Child & Family / Criminal Justice	36,031	8,010	8,010	0	8,010	0	0.0%	breakeven
NET EXPENDITURE	**200,950**	**110,919**	**111,046**	**(127)**	**110,919**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 08 January 2016 is an overspend of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 08 January 2016

POLICY BOARD : EDUCATION AND CHILDREN : EDUCATION SERVICES

Description	Revised Annual Budget	Revised Period Budget	Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	101,517	73,014	72,872	(201)	72,671	343	0.5%	underspend
Property Costs	8,647	7,008	7,073	0	7,073	(65)	-0.9%	overspend
Supplies & Services	1,859	2,025	2,229	22	2,251	(226)	-11.2%	overspend
Contractors and Others	3,205	1,783	2,078	0	2,078	(295)	-16.5%	overspend
Transport & Plant Costs	4,513	3,361	3,282	0	3,282	79	2.4%	underspend
Administration Costs	19,901	517	509	0	509	8	1.5%	underspend
Payments to Other Bodies	22,815	17,136	16,938	0	16,938	198	1.2%	underspend
CFCR	0	0	25	(25)	0	0	0.0%	breakeven
Capital Charges	16,230	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**178,687**	**104,844**	**105,006**	**(204)**	**104,802**	**42**	**0.0%**	**underspend**
Income	(13,768)	(1,935)	(1,970)	77	(1,893)	(42)	-2.2%	under-recovery
NET EXPENDITURE	**164,919**	**102,909**	**103,036**	**(127)**	**102,909**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 08 January 2016 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 08 January 2016

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	(489)	1,318	1,396	0	1,396	(78)	-5.9%	overspend
Pre-Five Service	16,431	10,855	10,665	(24)	10,641	214	2.0%	underspend
Primary Schools	52,331	31,468	31,748	72	31,820	(352)	-1.1%	overspend
Secondary Schools	76,773	46,773	46,405	0	46,405	368	0.8%	underspend
Special Schools	7,082	4,531	4,614	0	4,614	(83)	-1.8%	overspend
Community Learning & Dev	1,403	861	840	21	861	0	0.0%	breakeven
Healthy Lifestyles	292	121	121	0	121	0	0.0%	breakeven
Add Support for Learning (ASL)	9,056	5,682	5,955	(196)	5,759	(77)	-1.4%	overspend
Facilities Management	356	68	68	0	68	0	0.0%	breakeven
Educational Development	971	755	747	0	747	8	1.1%	underspend
Psychological Services	713	477	477	0	477	0	0.0%	breakeven
NET EXPENDITURE	**164,919**	**102,909**	**103,036**	**(127)**	**102,909**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 08 January 2016 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**(0)**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 08 January 2016

POLICY BOARD : EDUCATION AND CHILDREN : SOCIAL WORK 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	£000's	%	
Employee Costs	13,783	9,622	9,607	0	9,607	15	0.2%	underspend
Property Costs	1,038	527	524	0	524	3	0.6%	underspend
Supplies & Services	342	338	331	0	331	7	2.1%	underspend
Contractors and Others	16,641	10,543	10,555	0	10,555	(12)	-0.1%	overspend
Transport & Plant Costs	113	86	84	0	84	2	2.3%	underspend
Administration Costs	6,871	254	259	0	259	(5)	-2.0%	overspend
Payments to Other Bodies	1,830	890	890	0	890	0	0.0%	breakeven
CFCR	0	0	0	0	0	0	0.0%	breakeven
Capital Charges	384	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	**41,002**	**22,260**	**22,250**	**0**	**22,250**	**10**	**0.0%**	**underspend**
Income	(4,971)	(14,250)	(14,240)	0	(14,240)	(10)	-0.1%	under-recovery
NET EXPENDITURE	**36,031**	**8,010**	**8,010**	**0**	**8,010**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 08 January 2016 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/2016
1st April 2015 to 08 January 2016

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) £000's	%	
Children Family / Criminal Justice	36,031	8,010	8,010	0	8,010	0	0.0%	breakeven
NET EXPENDITURE	**36,031**	**8,010**	**8,010**	**0**	**8,010**	**0**	**0.0%**	**breakeven**

	£000's	
Bottom Line Position to 08 January 2016 is breakeven of	**0**	**0.0%**
Anticipated Year End Budget Position is breakeven of	**0**	**0.0%**