



To: Education Policy Board

On: 15 January 2015

Report by: Director of Finance and Corporate Services and Director of Education and Leisure Services

Heading: Revenue Budget Monitoring to 7 November 2014

1. **Summary**

1.1 Gross expenditure is £39,000 (0.0%) over budget and income is £39,000 (2.2%) 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 (£4,826) processed since the last report related to transfers to the corporate landlord and Holiday Pay arrears.

3. Education Services

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

3.1	Central Admin:	
	Current position:	Net overspend £77,000
	<i>Previously reported:</i>	<i>Net overspend £47,000</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 £164,000
	<i>Previously reported:</i>	<i>Net overspend £84,000</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 £30,000
	<i>Previously reported:</i>	<i>Net underspend £17,000</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 £282,000
	<i>Previously reported:</i>	<i>Net underspend £88,000</i>

Underspends in transport costs and teachers' salaries are partly offset by an overspend in SQA presentations, which is expected to continue to the year end.

3.5	Special Schools:	
	Current position:	Net overspend £73,000
	Previously reported:	Net overspend £20,000

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 £62,000
	Previously reported:	Net underspend £46,000

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 at this stage 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

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2014
1st April 2014 to 07 November 2014

POLICY BOARD : EDUCATION : EDUCATION 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	98,641	55,344	55,400	0	55,400	(56)	-0.1%	overspend
Property Costs	8,228	6,434	6,395	0	6,395	39	0.6%	underspend
Supplies & Services	2,003	1,472	1,506	0	1,506	(34)	-2.3%	overspend
Contractors and Others	3,187	1,606	1,534	0	1,534	72	4.5%	underspend
Transport & Plant Costs	4,843	2,279	2,303	0	2,303	(24)	-1.1%	overspend
Administration Costs	21,211	400	384	0	384	16	4.0%	underspend
Payments to Other Bodies	23,235	12,571	12,623	0	12,623	(52)	-0.4%	overspend
CFCR	4,855	27	27	0	27	0	0.0%	breakeven
Capital Charges	15,038	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	181,241	80,133	80,172	0	80,172	(39)	0.0%	overspend
Income	(14,048)	(1,792)	(1,810)	(21)	(1,831)	39	2.2%	over-recovery
NET EXPENDITURE	167,193	78,341	78,362	(21)	78,341	0	0.0%	breakeven

	£000's	
Bottom Line Position to 07 November 2014 is breakeven of	<u>0</u>	<u>0.0%</u>
Anticipated Year End Budget Position is breakeven of	<u>0</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2014/2014
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£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Central Administration	902	1,030	1,107	0	1,107	(77)	-7.5%	overspend
Pre-Five Service	15,746	6,986	6,986	0	6,986	0	0.0%	breakeven
Primary Schools	54,719	23,887	23,799	118	23,917	(30)	-0.1%	overspend
Secondary Schools	74,006	36,093	35,996	(185)	35,811	282	0.8%	underspend
Special Schools	7,699	3,544	3,595	22	3,617	(73)	-2.1%	overspend
Schools Support Services	0	0	0	0	0	0	0.0%	breakeven
SPS	0	0	0	0	0	0	0.0%	breakeven
Community Learning & Dev	1,425	684	684	0	684	0	0.0%	breakeven
Healthy Lifestyles	909	427	403	24	427	0	0.0%	breakeven
Add Support for Learning (ASL)	9,695	4,608	4,772	0	4,772	(164)	-3.6%	overspend
Facilities Management	359	116	54	0	54	62	53.4%	underspend
Educational Development	1,051	599	599	0	599	0	0.0%	breakeven
Psychological Services	682	367	367	0	367	0	0.0%	breakeven
NET EXPENDITURE	167,193	78,341	78,362	(21)	78,341	0	0.0%	breakeven

	£000's	
Bottom Line Position to 07 November 2014 is breakeven of	<u>0</u>	<u>0.0%</u>
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