
To: Education and Children's Services Policy Board

On: 24 May 2018

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

Heading: Revenue Budget Monitoring to 2 March 2018

1. **Summary**

1.1 Gross expenditure is £536,000 (0.3%) over budget and income is £628,000 (12.9%) greater than anticipated which results in an **underspend position of £92,000** for the services reporting to this Policy Board

This is summarised over the relevant service in the table below:

Division / Department	Current Reported Position	% variance	Previously Reported Position	% variance
Children's Services	Net underspend £92,000	0.1%	Break even	-

2. **Recommendations**

2.1 Members are requested to note the budget position.

2.2 **Budget Adjustments**

Members are requested to note that since the last report, there have been budget adjustments arising from the teacher's pay award, partly

offset by budget transfers to the Corporate Landlord for property repairs which has resulted in a net increase in the budget of £1.012m.

3. **Children's Services**

Current position:	Net underspend £92,000
<i>Previously reported:</i>	<i>Break even</i>

3.1 **Additional Support for Learning:**

Current Position	Net overspend £286,000
<i>Previously reported:</i>	<i>Net overspend £248,000</i>

The overspend relates to transport costs and additional support needs assistants.

3.2 **Central Admin:**

Current Position:	Net overspend £265,000
<i>Previously reported:</i>	<i>Net overspend £212,000</i>

The overspend mainly relates to additional staffing and admin costs.

3.3 **Pre-Five:**

Current Position:	Net underspend £63,000
<i>Previously reported:</i>	<i>N/A</i>

An underspend on payments to other bodies is partly offset by an overspend on staffing costs.

3.4 **Primary Schools:**

Current Position:	Net underspend £13,000
<i>Previously reported:</i>	<i>Break even</i>

The underspend relates to teachers' salaries which has been partly offset by an overspend in property costs and supplies.

3.5 **Secondary Schools:**

Current Position:	Net underspend £25,000
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Previously reported: ***Break even***

An underspend on payments to other bodies is partly offset by overspends in other service areas.

3.6 **Special:**

Current Position	Net overspend £7,000
<i>Previously reported:</i>	<i>Net overspend £10,000</i>

The underspend relates to teachers' salaries.

3.7 **Psychological Services:**

Current Position	Net underspend £46,000
<i>Previously reported:</i>	<i>Net underspend £46,000</i>

The underspend relates to teachers' salaries.

3.8 **Childcare Services:**

Current Position	Net underspend £503,000
<i>Previously reported:</i>	<i>Net underspend £424,000</i>

The underspend position relates to the net effect of underspends in residential schools, special needs and fostering, adoption and kinship, partly offset by overspends in residential accommodation, childcare management and localities.

3.9 **Projected Year End Position**

It is anticipated at this stage that Childrens' Services will achieve a net underspend of £99,000.

Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.
2. **HR & Organisational Development** – none
3. **Community/Council 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
12. **Cosla Policy Position** - none

List of Background Papers

None

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/2018
1st April 2017 to 02 March 2018

POLICY BOARD : EDUCATION & CHILDREN'S 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	%	
Employee Costs	119,621	106,751	107,888	(702)	107,186	(435)	-0.4%	overspend
Property Costs	9,482	8,130	8,300	(3)	8,297	(167)	-2.1%	overspend
Supplies & Services	6,513	3,372	3,674	(64)	3,610	(238)	-7.1%	overspend
Contractors and Others	15,527	13,420	12,914	(15)	12,899	521	3.9%	underspend
Transport & Plant Costs	4,556	4,164	4,439	(1)	4,438	(274)	-6.6%	overspend
Administration Costs	10,022	773	836	(12)	824	(51)	-6.6%	overspend
Payments to Other Bodies	25,934	19,997	19,983	(94)	19,889	108	0.5%	underspend
CFCR	0	(1)	0	(1)	(1)	0	0.0%	breakeven
Capital Charges	16,124	3,888	3,888	0	3,888	0	0.0%	breakeven
GROSS EXPENDITURE	207,779	160,494	161,922	(892)	161,030	(536)	-0.3%	overspend
Income	(5,986)	(4,854)	(5,505)	23	(5,482)	628	12.9%	over-recovery
NET EXPENDITURE	201,793	155,640	156,417	(869)	155,548	92	0.1%	underspend

	£000's	
Bottom Line Position to 02 March 2018 is an underspend of	<u>92</u>	<u>0.1%</u>
Anticipated Year End Budget Position is an underspend of	<u>99</u>	<u>0.0%</u>

RENFREWSHIRE COUNCIL
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						£000's	%	
	£000's	£000's	£000's	£000's	£000's			
Central Administration	11,294	1,256	2,260	(739)	1,521	(265)	-21.1%	overspend
Pre-Five Service	15,178	13,154	13,091	0	13,091	63	0.5%	underspend
Primary Schools	58,266	45,818	45,934	(129)	45,805	13	0.0%	underspend
Secondary Schools	73,577	59,793	59,768	0	59,768	25	0.0%	underspend
Special Schools	6,776	5,971	5,980	(2)	5,978	(7)	-0.1%	overspend
Schools Support Services	0	0	0	0	0	0	0.0%	breakeven
Healthy Lifestyles	6	0	0	0	0	0	0.0%	breakeven
Add Support for Learning (ASL)	7,005	4,287	4,572	1	4,573	(286)	-6.7%	overspend
Facilities Management	400	336	336	0	336	0	0.0%	breakeven
Educational Development	(924)	(795)	(795)	0	(795)	0	0.0%	breakeven
Psychological Services	840	808	762	0	762	46	5.7%	underspend
Childcare	29,375	25,012	24,509	0	24,509	503	2.0%	underspend
NET EXPENDITURE	201,793	155,640	156,417	(869)	155,548	92	0.1%	underspend

£000's

Bottom Line Position to 02 March 2018 is an underspend of 92 0.1%

Anticipated Year End Budget Position is an underspend of 99 0.0%