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**Report to Education, Sport and Leisure Committee**

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**Date of Meeting: 21 November 2013**

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**Subject: Financial Performance at the end of September 2013**

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**Report by: Head of Education**

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**1.0 Purpose**

- 1.1. The purpose of this report is to provide the financial performance of Education in respect of revenue spend for the financial year 2013/14, based on activity to date up to the end of September 2013. Projected outturns up to March 2014 are also set out in the report.

**2.0 Recommendations**

- 2.1 The Committee is asked to note, comment on and challenge the current financial position.

**3.0 Considerations**

- 3.1 The second financial performance report for 2013/14 to Education Sport and Leisure Committee focuses on the projected outturn.
- 3.2 Budget monitoring reports to Committees offer more service specific detail than the overall Council position that is reported to the Resources & Audit Committee. Members will be supported to gain a greater understanding and awareness of service activities, which in turn will facilitate more effective scrutiny and the maximisation of the use of resources.
- 3.3 Outturn positions reflected in this report are based on rigorous reviews of service spending activity by accountants and service managers which have been reinforced through ongoing budget challenge sessions conducted by the Directors' Group.

	<b>Annual Budget 2013/14</b>	<b>Actual to 30/09/13</b>	<b>Projected Spend to 31/03/14</b>	<b>Projected Over (Under) Spend</b>
<b>Service Management</b>	633,050	128,297	575,398	(57,652)
<b>Early Years</b>	2,784,120	608,565	2,684,583	(99,537)
<b>Primary Education</b>	11,375,990	3,135,535	11,469,843	93,853
<b>Secondary Education</b>	12,644,440	3,242,827	12,814,923	170,483
<b>ASN Education</b>	5,361,020	1,358,004	5,346,109	(14,911)
<b>Education Psychology Service</b>	251,380	70,001	250,400	(980)
<b>School Crossing Patrols</b>	90,650	37,318	105,996	15,346
<b>Sports Development</b>	316,460	(79,617)	298,986	(17,474)
<b>Youth Services</b>	467,420	138,363	464,069	(3,351)
	<b>33,924,530</b>	<b>8,639,293</b>	<b>34,010,306</b>	<b>85,776</b>

#### **4.0 Priority Initiatives**

4.1 The table above provides an overview of Education Services outturn position within each service expenditure area.

4.2 Appendix A to this paper contains a detailed analysis of variances in respect of each service area.

4.3 All areas of non essential spend including review of temporary or vacant posts will be examined to identify opportunities to bring the actual expenditure in line with the budget.

4.3.1 The underspend in service management is due to posts in the shared service structure being unfilled. In particular the service was without an Assistant Head of Education for a number of months.

4.3.2 There are savings in staffing at ABC Nursery. These are partly offset by a reduction in income.

4.3.3 The overspend on primary education is due to the costs of placing an additional teacher in Tillicoultry Primary School, after the budget had been agreed, as well as the additional costs of primary school support staff who were regraded after a successful appeal against their single status grading. This additional cost includes an element of backdating for the previous year.

4.3.4 The overspend on secondary education is due to a number of factors. There is a projected overspend on the home to school transport budget and a projected overspend on maternity cover.

4.3.5 The underspend on the additional support needs budget is in relation to vacancies within the service.

- 4.3.6 The overspend on school crossing patrols is due to a death in service payment that was made.
- 4.3.7 The projected saving on sports development budget is as a result of vacancy management

## 5.0 Resource Implications

- 5.1 The resource implications are contained in the paper.

## 6.0 Exempt Reports

- 6.1 Is this report exempt?    No        ✓

## 7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

### (1) Our Priorities

- The area has a positive image and attracts people and businesses ✓
- Our communities are more cohesive and inclusive ✓
- People are better skilled, trained and ready for learning and employment ✓
- Our communities are safer
- Vulnerable people and families are supported ✓
- Substance misuse and its effects are reduced
- Health is improving and health inequalities are reducing ✓
- The environment is protected and enhanced for all
- The Council is effective, efficient and recognised for excellence ✓

### (2) Council Policies (Please detail)

Not applicable

## 8.0 Equalities Impact

- 8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes ✓        No

## 9.0 Legality

- 9.1 In adopting the recommendations contained in this report, the Council is acting within its legal powers.        Yes    ✓

## **10.0 Appendices**

10.1 Appendix A: Education Services budget v Outturn at September 2013


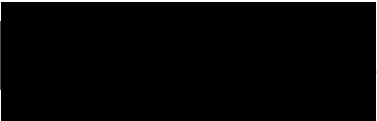
## **11.0 Background Papers**

11.1 None

**Author(s)**

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**Approved by**

<b>NAME</b>	<b>DESIGNATION</b>	<b>SIGNATURE</b>
David Leng	Head of Education	
Elaine McPherson	Chief Executive	



<b>Education Services Budget v's Outturn As at September 2013</b>	<b>Budget £'000</b>	<b>Outturn £'000</b>	<b>Variance £'000</b>
<b>Education Outturn Variance</b>	<b>33,925</b>	<b>34,006</b>	<b>82</b>
<b>Service Management</b>	<b>633</b>	<b>575</b>	<b>(58)</b>
Shared Services - due to vacancy management and secondments			(58)
			(58)
<b>Early Years Non Devolved</b>	<b>2,692</b>	<b>2,592</b>	<b>(100)</b>
Vacancies in ABC and Kidzone offset by reduced income			(107)
Other minor adjustments			7
			(100)
<b>Early Years Devolved</b>	<b>92</b>	<b>92</b>	<b>0</b>
			0
<b>Primary Non Devolved</b>	<b>1,321</b>	<b>1,300</b>	<b>(21)</b>
Savings due to vacancies in music and art visiting teachers service			(38)
Other minor adjustments			17
			(21)
<b>Primary Devolved</b>	<b>10,055</b>	<b>10,170</b>	<b>115</b>
Overspend on Tillicoultry Primary - Additional teacher placed into school			26
Overspend on Admin support staff due to the successful outcome of regrading appeals. Part of this overspend relates to payments for last financial year			76
Other minor adjustments			13
			115
<b>Secondary Non Devolved</b>	<b>1,694</b>	<b>1,831</b>	<b>137</b>
Vacancy management - Inclusion			(12)
Projected overspend due on long term absence budget			17
Overspend on home to school transport budget as a result of the 2 year extension to the contract that was approved in August 2012			136
Other various adjustments			(4)
			137
<b>Secondary Devolved</b>	<b>10,950</b>	<b>10,983</b>	<b>33</b>
Overspend on Technicians as only part of saving achieved.			30
Other minor adjustments			3
			33
<b>ASN Non Devolved</b>	<b>3,752</b>	<b>3,705</b>	<b>(47)</b>
Vacancies on other areas (accessibility and Inclusion)			(12)
Underspend on additional support needs budget			(54)
Overspend on Speech & Language therapy payments			6
Income shortfall - internal			2
Other various adjustments			11
			(47)
<b>ASN Devolved</b>	<b>1,609</b>	<b>1,642</b>	<b>33</b>
Overspend on saving allocated to secondary student support service for change in full time to term time, impact of conserved salaries for 1 year			33
			33
<b>Psychology Service</b>	<b>251</b>	<b>250</b>	<b>(1)</b>
<b>School Crossing Patrols</b>	<b>91</b>	<b>106</b>	<b>15</b>
Death in service payment			14
Staff travel overspend			1
			15
<b>Sports Development</b>	<b>316</b>	<b>299</b>	<b>(17)</b>
<b>Youth Services</b>	<b>467</b>	<b>464</b>	<b>(3)</b>
Other			(3)
			(3)
	33,925	34,011	86

