

West Berkshire Schools' Forum	
Title of Report:	DSG Monitoring 2012/13, Month 9
Date of Meeting:	21st January 2012
Contact Officer(s)	Claire White, Ian Pearson
For Discussion	

1. Background

1.1 The main source of funding for schools is the Dedicated Schools Grant (DSG). It is a ring fenced specific grant and can only be used on school/pupil activity.

1.2 The grant is calculated by multiplying a guaranteed unit of funding per pupil (set by the DfE) by the actual pupil numbers from the January census count (so January 2012 census for 2012/13 budget).

1.3 The use of the grant is split between:

- a. The Individual School's Budget – the ISB or delegated budget.
- b. The Centrally Retained School's Budget – the non delegated budget

1.4 The Local Authority uses a local formula to distribute the ISB to schools.

1.5 Centrally Retained Overspends, unless funded from outside the DSG, are carried forward and top sliced from the following year's DSG allocation. Underspends must be carried forward to support the school's budget in future years.

1.6 The Authority and Schools' Forum are responsible for ensuring that the DSG is deployed correctly, and monitoring of spend against the DSG needs to take place regularly to enable decision making on overspends/underspends and to inform future year budget requirements.

2. Monitoring Position as at Month 9 (31 December 2012)

2.1 The following is the position as at the end of December 2012. A further analysis per cost centre is shown in Appendix A:

	Total Budget £m	Forecast Variance £m	Forecast Outturn £m
ISB Delegated Budget	84.010	0	84.010
Centrally Retained Budget	9.212	-1.456	7.756
Support Service Recharges	0.721	0	0.721
Total Expenditure	93.943	-1.456	92.487
DSG Grant	-93.943	0	-93.943
Net Budget	0	-1.456	-1.456

2.2 All delegated (ISB) money is transferred to schools, and any overspends or underspends on individual schools budgets are carried forward on the schools budget.

2.3 The Centrally Retained Budget is currently showing a significant net underspend of £1.5m. This is largely due to less than anticipated SEN placements in Out of Authority non maintained schools, and additional recoupment income from other Local Authorities for their SEN children placed in our schools.

2.4 Although under the new funding regulations from April 2013 carry forward of underspent centrally retained DSG will still happen, there will be less flexibility about how this funding can be allocated – for example, no changes can be made to school formula allocations in-year. However, further allocations to schools could however still be made in the current financial year.

3. School Contingency Budget

3.1 Within the Centrally Retained Schools Budget, three contingency budgets are held for schools. The position on these budgets as at 31st December 2012 is as follows:

	Total Budget £	Amount Delegated £	Commitments £	Balance Available £
School Contingency (90235)				
Newly Qualified Teachers	275,000	173,350		
Infant Class Size	50,000	89,732		
Resource Unit	50,000	-7,792		
Link Group Funding	7,000	0		
Headroom to be Allocated	654,640	311,021	200,000	
Rates Adjustments	0	53,192		
LACSEG Contingency	58,020	0		
Other (Trinity split site)	0	3,205		
Excess Balance Clawback	0	-7,496		
Total 90235	1,094,660	615,212	200,000	279,448
SEN Contingency (90237)				
New Statements	200,000	169,894		
Recouped from other LA's				
Other				
Total 90237	200,000	169,894	0	30,106
Schools in Financial Difficulty (90230)				
John O'Gaunt	295,000	295,000		
The Willows	113,830	113,832		
Other (redundancy payments)				
Total 90230	408,830	408,832	0	0
Total – All Contingency Budgets	1,703,490	1,193,938	200,000	309,554

Appendices

APPENDIX A

Dedicated School's Grant (DSG) 2012/13 BUDGET MONITORING								
MONTH 9 - DECEMBER 2012								
Budget manager	Cost Centre	Description	Budget for Year	Budget to 31/12/12	Actual to 31/12/12	Variance to 31/12/12	Forecast Variance for Yr	Comments
Ian Pearson	90010	Nursery Schools	730,020.00	545,324.94	640,382.00	95,057.06	0.00	
Ian Pearson	90020	Primary Schools	47,011,340.00	47,011,340.00	46,864,416.08	-146,923.92	0.00	
Ian Pearson	90025	Secondary Schools	23,458,870.00	25,066,786.20	23,882,097.08	-1,184,689.12	0.00	
Ian Pearson	90026	Academy Schools	1,267,360.00	841,527.04	852,826.58	11,299.54	0.00	
Ian Pearson	90054	Special Schools	6,037,230.00	6,103,733.58	6,111,400.74	7,667.16	0.00	
Maria Shepherd	90036	Early Years Funding for PVI	4,481,260.00	2,975,556.64	3,408,964.53	433,407.89	0.00	on budget
Ian Pearson	90037	Early Yrs Funding Maintained Sector	1,023,650.00	1,023,650.00	773,953.00	-249,697.00	0.00	Online
Ian Pearson	90038	Pupil Premium	0.00	375,396.34	50,284.04	-325,112.30	0.00	Forecasts set to Budget initially
DELEGATED ISB TOTAL			84,009,730.00	83,943,314.74	82,584,324.05	-1,358,990.69	0.00	
Margaret Goldie	90006	CRB Checks	40,000.00	29,880.00	32,206.00	2,326.00	0.00	Online
Janet Scott	90017	Early Years Support Team	63,440.00	47,389.68	44,011.80	-3,377.88	0.00	Forecasts set to Budget initially
Ian Pearson	90019	DSG Servicing of School Forums	0.00	0.00	211.30	211.30	211.00	small overspend
Adrian Slaughter	90028	Schools Carbon Reduction Commitment	105,000.00	69,720.00	105,000.00	35,280.00	0.00	No further expenditure anticipated so on line for year end
Ian Pearson	90029	DSG Revenue Cont to Capital	1,101,680.00	731,515.52	0.00	-731,515.52	0.00	Forecasts set to Budget initially
Mark Lewis	90041	R & M Non Delegated	27,050.00	17,961.20	23,585.78	5,624.58	10,481.00	Spend in line with previous return estimate. Still anticipating outturn to be as reported last month.
Ian Pearson	90039	Diploma Grant	12,170.00	9,090.99	0.00	-9,090.99	-4,000.00	less than expected activity
Ian Pearson	90045	Service Tenancy - Primary	-30,460.00	-22,991.83	-23,889.21	-897.38	5,000.00	Not all rent income likely to be realised
Ian Pearson	90050	Service Tenancy - Secondary	-9,050.00	-6,849.99	-8,156.89	-1,306.90	0.00	Forecasts set to Budget initially
Ian Pearson	90112	Special Costs Primary	24,680.00	18,435.96	0.00	-18,435.96	0.00	Forecasts set to Budget initially
Ian Pearson	90117	Special Costs Secondary	18,640.00	13,924.08	-11,106.00	-25,030.08	0.00	Forecasts set to Budget initially
Jane Seymour	90200	Castle/Vict Co-Locatio	6,660.00	4,630.57	5,338.35	707.78	0.00	On target
Ian Pearson	90230	Schools in Financial Difficulty	408,830.00	305,396.01	408,832.00	103,435.99	0.00	Forecasts set to Budget initially
Jane Seymour	90231	Non Delegated Contingency	160,680.00	130,251.84	164,709.37	34,457.53	23,820.00	Overspend due to high cost SEN pupils in PRU's
Ian Pearson	90235	School Delegated Contingency	1,094,660.00	817,711.02	615,212.26	-202,498.76	0.00	Forecasts set to Budget initially
Ian Pearson	90236	Managed Moves/Exclusions Contingency	0.00	0.00	-54,618.00	-54,618.00	0.00	Online
Jane Seymour	90237	Special Needs Delegated Contingency	200,000.00	149,400.00	169,893.58	20,493.58	5,500.00	Overspend due to maintaining high cost statemented pupils in local schools to avoid out county placements
Rhian Ireland	90238	Sen Pre School Childm	33,220.00	22,058.91	24,073.23	2,014.32	15,000.00	£15,000 over budget based on information known about likely commitments to end financial year for assessed needs of children
Maxine Slade	90250	Traveller Education Service	0.00	0.00	20.60	20.60	0.00	This cost centre has not been used for a LONG time am surprised that a corporate re-charge for paper has been charged here. Will liaise with Sarah Webb re: removal of charge
Maxine Slade	90255	Virtual School Service	173,550.00	129,035.95	127,403.74	-1,632.21	0.00	Forecast to outturn to budget - service fully staffed, high levels of new EAL arrivals and Log an Incident application and training to be paid be end Dec
Rhian Ireland	90280	Spec Needs Spprt Team	236,160.00	176,047.15	168,385.83	-7,661.32	-8,000.00	£4000 pressure on car allowances and underspend of £12,000 on salaries - maternity leave, vacancies
Jane Seymour	90290	Sensory Impairment	227,420.00	170,436.00	110,727.90	-59,708.10	-2,020.00	Underspent
Cathy Burnham	90315	Home Tuition	207,910.00	151,192.80	133,676.60	-17,516.20	-13,000.00	forecast £13k underspend on supplies and services
Cathy Burnham	90320	Pupil Referral Units	1,455,830.00	1,455,830.00	468.60	-1,455,361.40	98,000.00	Reintegration Service on target, large overspend Alternative Curriculum - will reduce slightly in next 3 months.
Cathy Burnham	90341	Ed Psychology - DSG	95,250.00	71,151.75	60,783.66	-10,368.09	-14,000.00	underspend on recharge
Cathy Burnham	90349	Behaviour Support - DSG	140,020.00	103,969.95	111,088.64	7,118.69	14,800.00	pressure due to teacher post being moved in error. This will be corrected.
Ian Pearson	90510	Kennet Sports Centre	0.00	0.00	3,629.27	3,629.27	0.00	Forecasts set to Budget initially
Ian Pearson	90515	Willink Sports Centre	52,040.00	25,719.21	3,835.00	-21,884.21	0.00	Forecasts set to Budget initially
Anne Cooper	90565	Equipment For SEN Pupils	38,470.00	25,544.08	3,553.40	-21,990.68	0.00	Online
Anne Cooper	90575	Non LEA Special School (OofA)	3,539,670.00	2,333,927.63	2,138,709.29	-195,218.34	-634,503.00	Underspend increased due to two tribunals being won and expenses not incurred
Jane Seymour	90577	SEN Commissioned Provision	448,790.00	297,996.56	357,022.70	59,026.14	-8,790.00	Underspend due to some costs being met from 2011/12 budget.
Anne Cooper	90605	Recoupment Special Schools	-1,470,000.00	-1,142,080.00	-1,243,921.35	-101,841.35	21,000.00	Forecast recoupment income for 2012/2013
Anne Cooper	90610	Hospital Tuition	31,010.00	20,590.64	24,833.24	4,242.60	13,000.00	Overspend, unpredictable budget
Anne Cooper	90615	Recoupment Resourced Units	-150,000.00	-115,370.00	242,202.24	357,572.24	-581,000.00	Forecast recoupment income for 2012/2013
Anne Cooper	90620	Recoupment Mainstream Schools	-50,000.00	-66,400.00	392,861.35	459,261.35	-362,000.00	Forecast recoupment income for 2012/2013
Anne Cooper	90623	Recoupment PRU's	8,890.00	5,902.96	0.00	-5,902.96	-2,500.00	Two children PRU costs to be invoice
Joseph Holmes	90711	Schools Finance	153,970.00	115,015.59	110,428.97	-4,586.62	-10,970.00	0.00
Jane Seymour	90722	Special Needs Assess - DSG	219,370.00	163,869.39	146,906.98	-16,962.41	0.00	on target
Ian Pearson	90736	Pupil & Student Services - DSG	60,160.00	44,939.52	41,140.90	-3,798.62	0.00	Online
Caroline Corcoran	90742	Place Planning, Transport and Finance DSG	149,380.00	111,328.73	125,004.57	13,675.84	36,020.00	Due to urgent work on statutory function to meet Council's priorities, additional resource has been required. Offset by maternity leave savings. Also due to changes in S251 regulations, budget of £12k
Caroline Corcoran	90743	Admissions	0.00	0.00	45.21	45.21	0.00	This budget is being closed
Rhian Ireland	90830	ASD Teachers	109,930.00	81,853.77	85,978.38	4,124.61	3,000.00	£1000 pressure on car allowances and £2000 pressure on salaries
Rhian Ireland	90829	Autism Development Wkr	0.00	0.00	200.00	200.00	0.00	Costs miscoded
Cathy Burnham	90903	Peer Monitoring Funding	7,000.00	5,229.00	3,100.00	-2,129.00	0.00	online
Maxine Slade	90917	Children in Public Care	50,420.00	36,667.74	29,169.89	-7,497.85	0.00	Forecast to outturn to budget - cost centre will be subject to fluctuations in line with school year.
Rhian Ireland	90957	G202A Early Interventi	48,040.00	34,033.32	15,450.05	-18,583.27	-14,500.00	Refers to post number (0.2re) 02999 vacancy periods 1-12
Cathy Burnham	90961	Vulnerable Children	98,510.00	65,410.64	22,907.54	-42,503.10	0.00	On target to meet budget. Agresso lags behind our agreed commitments but these will be posted by p10.
Rhian Ireland	90965	G202 Sen Inclusion Pro	73,420.00	45,293.93	15,784.20	-29,509.73	-38,000.00	Underspend for year on training and supplies/services
Avril Allenby	90994	Primary Strategy 1:1 Tuition	0.00	0.00	-9,000.00	-9,000.00	-9,000.00	Won't be used
CENTRALLY RETAINED TOTAL			9,212,410.00	6,684,660.27	4,717,700.97	-1,966,959.30	-1,456,451.00	
SUPPORT SERVICE RECHARGES			720,890.00	540,668.00	540,668.00	0.00	0.00	
TOTAL DSG EXPENDITURE			93,943,030	91,168,643	87,842,693	-3,325,950	-1,456,451	
Ian Pearson	90030	DSG Grant Account	-93,943,030.00	-70,175,443.41	-72,548,629.12	-2,373,185.71	1,456,451.00	to balance to DSG
NET DSG EXPENDITURE			0	20,993,200	15,294,064	-5,699,136	0	