

West Berkshire Schools' Forum	
Title of Report:	DSG Outturn Report 2012 - 2013
Date of Meeting:	10th June 2013
Contact Officer(s)	Ian Pearson, Shannon Coleman-Slaughter
For Discussion	

1. Background

1.1 The Dedicated Schools Grant (DSG) is a ring fenced grant from the DfE which can only be applied to meet expenditure properly included in the Schools Budget, as defined in the School Finance (England) Regulations. The Schools Budget includes elements for a range of educational services provided by the Local Authority (known as the Centrally Retained Budget) and the Individual Schools Budget, which is divided into a budget share for each maintained school.

2. Outturn Position for 2012 - 2013

2.1 The following is the position as at the end of March financial year 2012 -2013. A further analysis per cost centre is shown in Appendix A.

	Total Budget £m	Actual £m	Outturn £m
ISB Delegated Budget	82,692	82,516	-0.176
Centrally Retained Budget	10,479	9,899	-0.580
Support Service Recharges	0.721	0.721	0
Total Expenditure	93,892	93,136	-756
DSG Grant	-93,892	-93,892	0
Net Budget	0	-0.756	-0.756

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. £1.451m of the under spend in the Centrally Retained budget was allocated out to schools in the current year (and hence accounted for within the outturn figures). It is recommended that the additional in year under spend will amounting to £580k will go towards the High Needs contingency in 2013/14.

2.3 The Centrally Retained Budget generated a significant in year net under spend. 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. A summary of all significant variances (greater than £25k) on budget for the Centrally Retained Budget is included in the following table.

Budget	£000
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Significant Overspends:	
Schools in Financial Difficulty – agreed by Schools Forum offset via under spends on recoupment and Out of County Placements	446.0
Non Delegated Contingency – increased numbers of children in alternative provision	38.0
School Delegated Contingency – agreed by Schools Forum offset via under spends on recoupment and Out of County Placements	966.2
Special Needs Delegated Contingency – Costs for Brookfields met via recoupment income	43.9
Pupil Referral Units – overspend on the Alternative Curriculum	26.5
Place Planning, Transport & Finance – additional resource required to undertake statutory work.	45.4
Recoupment Resource Units – Children with varying levels of need	57.0
Significant Underspends:	
Academy SEN Payments – offset with secondary over spend, too much budget vired.	-(87.5)
SEN Inclusion Programme – under spend on training and supplies / services.	-(38.3)
Non LEA Special Schools (recoupment) - Predicted under spend allocated to schools in March via contingency	-(970.9)
Recoupment Special Schools – Under spend due to a small increase in the number of children in special schools. Level of contingency reduced.	-(819.6)
Recoupment Mainstream Schools – Under spend due to number of children in mainstream schools.	-(212.8)

3. School Contingency Budget (90235)

3.1 The position on the School Contingency Budget for financial year 2012 - 2013 is:

	£000
School Contingency (90235) Budget	1,094.6
Newly Qualified Teachers	258.0
Infant Class Size	135.0
Resource Unit	-20.0
Link Group Funding	6.0
Rates Adjustments	56.0
Trinity Split Site Funding	3.0
Excess Balance Claw back	-7.0
Allocation of 11/12 carry forward / claw back	346.0
Allocation of 12/13 under spend	1,000.0
Repayment of School Loans	121.0
SISS Funding Special Schools	45.0
Redundancy Costs John O Gaunt	85.0
Fir Tree deficit on Academy Transfer	33.0
Total 90235 spend	2,061.0
Variance – over spend	966.2

Appendices

Appendix A – DSG 2012/13 Outturn Report

Dedicated School's Grant (DSG) 2012/13 YEAR END OUTTURN								
Budget manager	Cost Centre	Description	Budget for Year	Actual	Variance	Comments	SSR's	
Ian Pearson	90010	Nursery Schools	730,020	804,548.00	74,528.00	Funded on actual hours of provision. The contingency for this overspend is held on 90036 budget		
Ian Pearson	90020	Primary Schools	46,961,440	46,959,177.96	-2,262.04	Fir Tree rates & insurance saving on conversion to academy		
Ian Pearson	90025	Secondary Schools	23,458,870	23,592,011.79	133,141.79	Partly offset with Academy SEN payments budget (too much budget vired), remainder incorrect estimate of rates & insurance saving for school converting to Academy - offset by school contingency		
Ian Pearson	90540	Special Schools	6,037,230	6,037,227.14	-2.86			
Diane Haines	90036	Early Years Funding for PVI	4,481,260	4,040,222.30	-441,037.70	Funded on actual hours of provision - contingency of £500k included in budget which also offsets additional costs in the maintained		
Ian Pearson	90037	Early Yrs Funding Maintained Sector	1,023,650	1,082,455.00	58,805.00	Funded on actual hours of provision. The contingency for this overspend is held on 90036 budget		
Ian Pearson	90038	Pupil Premium		0.00	0.00	All allocated		
DELEGATED ISB TOTAL			82,692,470	82,515,642.19	-176,827.81			
Margaret Goldie	90006	CRB Checks	40,000	40,946.00	946.00		1,310.00	
Maria Shepherd	90017	Early Years Support Team	63,440	59,560.21	-3,879.79	Salary savings		
Ian Pearson	90019	DSG Servicing of Schools' Forum		2,062.60	2,062.60	Overspend on supplies/services offset through underspend on 90736		
Ian Pearson	90026	Academy SEN Payments	1,267,360	1,179,859.75	-87,500.25	offset with secondary overspend - too much budget vired		
Adrian Slaughter	90028	Schools Carbon Reduction Commitment	105,000	105,000.00	0.00		3,440.00	
Ian Pearson	90029	DSG Revenue Contribution to Capital	1,101,680	1,101,680.00	0.00	WAN project costs transferred to capital		
Maxine Slade	90039	Diploma Grant	12,170	8,720.49	-3,449.51	Lower than anticipated demand		
Mark Lewis	90041	R & M Non Delegated	27,050	42,130.76	15,080.76	Unanticipated remedial works and repairs		
Ian Pearson	90045	Service Tenancy - Primary	-30,460	-28,728.69	1,731.31	Rental receipts not fully realised.		
Ian Pearson	90050	Service Tenancy - Secondary	-9,050	-10,074.71	-1,024.71	Greater income receipts realised.		
Ian Pearson	90112	Special Costs Primary	24,680	23,713.00	-967.00			
Ian Pearson	90117	Special Costs Secondary	18,640	18,712.00	72.00			
Jane Seymour	90200	Castle/Vict Co-Locatio	6,660	6,335.80	-324.20			
Ian Pearson	90230	Schools in Financial Difficulty	408,830	854,832.00	446,002.00	overspend agreed by Schools Forum re underspend on recruitment/OOC		
Jane Seymour	90231	Non Delegated Contingency	160,680	198,769.26	38,089.26	Overspend due to increased number of children funded in alternative provision (cheaper alternative than out of county placements).		
Ian Pearson	90235	School Delegated Contingency	1,094,030	2,060,271.44	966,241.44	overspend agreed by Schools Forum re underspend on recruitment/OOC		
Ian Pearson	90236	Managed Moves/Exclusions Contingency		-17,661.00	-17,661.00	Money not claimed by Reading/Other Las after 3 years (mainly child left school)		
Jane Seymour	90237	Special Needs Delegated Contingency	200,000	243,939.58	43,939.58	£32k for Brookfields special school met by Reading via Recoupment income		
Rhian Ireland	90238	Sen Pre School Childrn	33,220	46,863.84	13,643.84	Increased commitments for assessed needs of children.	1,090.00	
Maxine Slade	90255	Virtual School Service	173,550	171,676.10	-1,873.90	Underspend on supplies/services	38,070.00	
Rhian Ireland	90280	Specil Needs Sprrt Team	236,160	226,004.28	-10,155.72	Salary savings within year	46,050.00	
Jane Seymour	90290	Sensory Impairment	227,420	226,480.90	-939.10		8,520.00	
Cathy Burnham	90315	Home Tuition	207,910	209,240.91	1,330.91	Underspend on premises and supplies/services	26,480.00	
Cathy Burnham	90320	Pupil Referral Units	1,455,830	1,482,348.42	26,518.42	Overspend in the Alternative Curriculum, partially offset through underspend in the Reintegration Service.	257,100.00	
Cathy Burnham	90341	Ed Psychology - DSG	95,250	74,854.03	-20,395.97	Salary savings in year	3,120.00	
Cathy Burnham	90349	Behaviour Support - DSG	140,020	153,315.68	13,295.68	Pressure on salary costs due to incorrect movement of teachers post, costs partially offset by supplies /services savings.	37,300.00	
Ian Pearson	90515	Willink Sports Centre	52,040	34,092.51	-17,947.49	Saving on property and utility recharges.	1,710.00	
Anne Cooper	90565	Equipment For SEN Pupils	38,470	37,112.80	-1,357.20	Lower than anticipated demand	1,260.00	
Anne Cooper	90575	Non LEA Special School (OofA)	3,539,670	2,568,689.71	-970,980.29	Predicted underspend - allocated to schools in March via contingency.	141,780.00	
Jane Seymour	90577	SEN Commissioned Provision	448,790	444,038.57	-4,751.43	Saving on premises expenses	16,990.00	
Anne Cooper	90605	Recoupment Special Schools	-1,470,000	-2,289,690.35	-819,690.35	Underspend due to a small increase in the number of children in special schools. Level of contingency reduced.	20,060.00	
Anne Cooper	90610	Hospital Tuition	31,010	-192,320.34	-223,330.34	Debtor provision of £238K should be coded to 90615 recoupment , resourced units.; overspend should be £14K due to payments made to LA's for providing WBC children tuition while in hosital.	1,020.00	
Anne Cooper	90615	Recoupment Resourced Units	-150,000	145,352.24	295,352.24	Debtor provision should be £238K; overspend should be £57K due to children with varying levels of needs	1,310.00	
Anne Cooper	90620	Recoupment Mainstream Schools	-50,000	-262,835.20	-212,835.20	Underspend due to number of children in mainstream schools and a more prudent approach on estimating recoupment income	13,230.00	
Anne Cooper	90623	Recoupment PRU's	8,890	0.00	-8,890.00	Late recoupment charges to Hampshire of £6376 for one child		
Joseph Holmes	90711	Schools Finance	153,970	149,108.65	-4,861.35	Salary savings in year	5,770.00	
Jane Seymour	90722	Special Needs Assess - DSG	219,370	219,684.92	314.92		10,100.00	
Ian Pearson	90736	Pupil & Student Services - DSG	60,160	55,382.08	-4,777.92	Salary savings plus offset of supplies and services underspend against the overspend on 90019.	3,380.00	
Caroline Corcoran	90742	Place Planning, Transport and Finance DSG	149,380	194,853.33	45,473.33	Due to urgent work on statutory function to meet Council's priorities additional resource has been required. This was partially offset by maternity savings.	46,410.00	
Rhian Ireland	90830	ASD Teachers	109,930	116,430.28	6,500.28	Salary and car allowance pressures	16,580.00	
Sheila Loy	90903	Peer Mentoring Funding	7,000	6,275.56	-724.44			
Maxine Slade	90917	Children in Public Care	50,420	48,715.56	-1,704.44	Lower than anticipated demand for service	1,650.00	
Rhian Ireland	90957	Early Intervention	48,040	33,125.60	-14,914.40	Salary savings in year	8,180.00	
Cathy Burnham	90961	Vulnerable Children	98,510	85,054.81	-13,455.19	Lower than anticipated demand levels	3,260.00	
Rhian Ireland	90965	SEN Inclusion Programme	73,420	35,023.20	-38,396.80	Underspend on training and supplies/services	5,720.00	
Avril Allenby	90994	Primary Strategy 1:1 Tuition		-9,000.00	-9,000.00	Claw Back of 1:1 funding from Park House		
CENTRALLY RETAINED TOTAL			10,479,140	9,899,946.58	-579,193.42			
SUPPORT SERVICE RECHARGES			720,890	720,890.00	0.00		720,890.00	
TOTAL DSG EXPENDITURE			93,892,500	93,136,479	-756,021.23			
Ian Pearson	90030	DSG Grant Account	-93,892,500	-93,892,065.12	434.88			
NET DSG EXPENDITURE			0	-755,586	-755,586.35			