

| <b>West Berkshire Schools' Forum</b> |   |
|--------------------------------------|---|
| <b>Title of Report:</b>              | <b>DSG Monitoring 2013-14, Month 5</b>        |
| <b>Date of Meeting:</b>              | <b>7<sup>th</sup> October 2013</b>            |
| <b>Contact Officer(s)</b>            | <b>Ian Pearson, Shannon Coleman-Slaughter</b> |
| <b>For Discussion</b>                |   |

## 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 2013 census for 2013/14 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 5 (31st August 2013)

2.1 The following is the position as at the end of August 2013. A further analysis per cost centre is shown in Appendix A:

|                           | <b>Total Budget<br/>£m</b> | <b>Actual Spend<br/>Forecast £m</b> | <b>Forecast<br/>Outturn<br/>Variance £m</b> |
|---------------------------|----------------------------|-------------------------------------|---|
| ISB Delegated Budget      | 77.672                     | 77.897                              | 0.225                                       |
| Centrally Retained Budget | 15.052                     | 15.381                              | 0.328                                       |
| Support Service Recharges | 0.721                      | 0.721                               | 0   |
| <b>Total Expenditure</b>  | <b>93.445</b>              | <b>93.999</b>                       | <b>0.554</b>                                |
| DSG Grant                 | -93.445                    | -93.999                             | -.0554                                      |
| <b>Net Budget</b>         | <b>0</b>                   | <b>0</b>                            | <b>0</b>                                    |

- 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 net over spend of £0.3m and the ISB an overspend of £0.2m. The ISB overspend will be corrected through an adjustment against Two Year Old Funding in the Centrally Retained budget which is currently showing an under spend of £0.2m.
- 2.4 The Centrally Retained Budget is under pressure from the Top Up cost centres. The most significant area of forecast pressure is against Further Education Top Ups due to higher than anticipated demand. It has been proposed in another report on this agenda that funds are vired from the Special Needs Contingency budgets into the Further Education Top Ups Budget.

## **Appendices**

Appendix A – DSG 2013/14 Budget Monitoring Report

## Appendix A

### Dedicated School's Grant (DSG) 2013-14 Budget Monitoring

| Budget manager             | Cost Centre | Description                          | Budget for Year   | Actual            | Variance       | Comments   |
|----------------------------|-------------|--------------------------------------|-------------------|-------------------|----------------|--|
| Ian Pearson                | 90010       | Nursery Schools                      | 827,960           | 827,960           | 0              |  |
| Ian Pearson                | 90020       | Primary Schools                      | 46,397,350        | 46,397,350        | 0              |  |
| Ian Pearson                | 90025       | Secondary Schools                    | 21,826,160        | 21,826,160        | 0              |  |
| Ian Pearson                | 90540       | Special Schools                      | 3,530,000         | 3,530,000         | 0              |  |
| Maria Shepherd             | 90036       | Early Years Funding for PVI          | 3,961,810         | 4,187,284         | 225,474        | Mis coding to be corrected, cost centre 90018  |
| Ian Pearson                | 90037       | Early Yrs Funding Maintained Sector  | 1,128,610         | 1,128,610         | 0              |  |
| Ian Pearson                | 90038       | Pupil Premium                        | 0                 | 0                 | 0              |  |
| <b>DELEGATED ISB TOTAL</b> |             |                                      | <b>77,671,890</b> | <b>77,897,364</b> | <b>225,474</b> |  |
| Maria Shepherd             | 90017       | Early Years Support Team             | 109,010           | 114,600           | 5,590          | Salary pressure  |
| Maria Shepherd             | 90018       | Expenditure on 2 year olds           | 1,033,550         | 808,076           | -225,474       | Will be offset by correction against 90036   |
| Ian Pearson                | 90019       | DSG Servicing of Schools' Forum      | 95,320            | 84,320            | -11,000        | Savings on supplies and services budgets   |
| Ian Pearson                | 90026       | Academy SEN Payments                 | 368,360           | 368,360           | 0              |  |
| Adrian Slaughter           | 90028       | Schools Carbon Reduction Commitment  | 105,000           | 100,439           | -4,561         | Reduced Carbon Reduction Commitment allowances   |
| Ian Pearson                | 90112       | Special Costs Primary                | 25,010            | 25,010            | 0              |  |
| Ian Pearson                | 90117       | Special Costs Secondary              | 15,550            | 15,550            | 0              |  |
| Ian Pearson                | 90230       | Schools in Financial Difficulty      | 115,680           | 115,680           | 0              |  |
| Jane Seymour               | 90231       | Non Delegated Contingency            | 0                 | 0                 | 0              | Funding now delegated to schools   |
| Ian Pearson                | 90235       | School Delegated Contingency         | 100,000           | 100,000           | 0              |  |
| Ian Pearson                | 90236       | Managed Moves/Exclusions Contingency | 0                 | 0                 | 0              |  |
| Jane Seymour               | 90237       | Special Needs Delegated Contingency  | 1,374,910         | 779,510           | -595,400       |  |
| Rhian Ireland              | 90238       | Sen Pre School Childrn               | 38,220            | 50,220            | 12,000         | Based on estimated demand for Autumn and Spring Terms. Lower demand for services than anticipated. |
| Anne Cooper                | 90240       | Applied Behaviour Analysis           | 136,580           | 106,000           | -30,580        |  |
| Maxine Slade               | 90255       | Virtual School Service               | 171,410           | 171,410           | 0              |  |
| Rhian Ireland              | 90280       | Speci Needs Spprt Team               | 311,370           | 315,370           | 4,000          | Pressure on salary budgets   |

|                   |       |   |           |           |         |  |
|-------------------|-------|---|-----------|-----------|---------|--|
| Jane Seymour      | 90290 | Sensory Impairment                        | 227,420   | 227,420   | 0       |  |
| Cathy Burnham     | 90315 | Home Tuition                              | 148,270   | 218,270   | 70,000  | Pressure due to need to provide full time support to children.     |
| Cathy Burnham     | 90320 | Pupil Referral Units                      | 672,000   | 672,000   | 0       |  |
| Cathy Burnham     | 90341 | Ed Psychology - DSG                       | 0         | 0         | 0       |  |
| Anne Cooper       | 90548 | Non WBC Special Schools - Top Up Funding  | 520,000   | 447,000   | -73,000 | Based on current demand levels                                     |
| Cathy Burnham     | 90349 | Behaviour Support - DSG                   | 150,110   | 150,110   | 0       |  |
| Ian Pearson       | 90515 | Willink Sports Centre                     | 0         | 3,800     | 3,800   | Residual costs for Energy prior to 31st march 2013 post recharges. |
| Anne Cooper       | 90539 | Special Schools - Top Up Funding          | 2,420,120 | 2,496,083 | 75,963  | Based on current demand levels                                     |
| Rhian Ireland     | 90555 | LAL Funding                               | 134,600   | 134,600   | 0       |  |
| Anne Cooper       | 90565 | Equipment For SEN Pupils                  | 38,470    | 38,470    | 0       |  |
| Anne Cooper       | 90575 | Non LEA Special School (OofA)             | 1,655,270 | 1,655,270 | 0       |  |
| Jane Seymour      | 90577 | SEN Commissioned Provision                | 448,890   | 448,890   | 0       |  |
| Anne Cooper       | 90579 | Independent Special School Place & Top Up | 832,070   | 932,000   | 99,930  | Based on current demand levels                                     |
| Anne Cooper       | 90580 | Further Education Colleges Top Up         | 183,750   | 1,166,490 | 982,740 | Based on current demand levels                                     |
| Cathy Burnham     | 90582 | PRU Outreach                              | 76,880    | 76,880    | 0       |  |
| Caroline Corcoran | 90583 | CLA/MPA Licences                          | 47,000    | 47,000    | 0       |  |
| Anne Cooper       | 90584 | Resourced Units - Place Funding (70)      | 680,000   | 680,000   | 0       |  |
| Jane Seymour      | 90585 | HN Outreach Special Schools               | 105,650   | 105,650   | 0       |  |
| Anne Cooper       | 90605 | Recoupment Special Schools                | 0         | 0         | 0       |  |
| Anne Cooper       | 90610 | Hospital Tuition                          | 0         | 0         | 0       |  |
| Anne Cooper       | 90615 | Recoupment Resourced Units                | 0         | 0         | 0       |  |
| Anne Cooper       | 90617 | Resourced Units top up Funding maintained | 420,060   | 430,705   | 10,645  | Based on current demand levels                                     |
| Anne Cooper       | 90618 | Non WBC Resourced Units - Top Up Funding  | 60,000    | 20,000    | -40,000 | Based on current demand levels                                     |
| Anne Cooper       | 90620 | Recoupment Mainstream Schools             | 0         | 0         | 0       |  |
| Anne Cooper       | 90621 | Mainstream - Top Up Funding maintained    | 512,830   | 543,522   | 30,692  | Based on current demand levels                                     |
| Anne Cooper       | 90622 | Mainstream - Top Up Funding Academies     | 362,740   | 362,740   | 0       |  |
| Anne Cooper       | 90623 | Recoupment PRU's                          | 0         | 0         | 0       |  |
| Anne Cooper       | 90624 | Non WBC Mainstream - Top Up Funding       | 48,210    | 48,210    | 0       |  |
| Cathy Burnham     | 90625 | Pupil Referral Units - Top Up Funding     | 812,610   | 842,610   | 30,000  | Based on current demand levels                                     |
| Melanie Ellis     | 90711 | Schools Finance                           | 46,580    | 46,580    | 0       |  |
| Jane Seymour      | 90722 | Special Needs Assess - DSG                | 0         | 0         | 0       |  |
| Ian Pearson       | 90736 | Pupil & Student Services - DSG            | 0         | 0         | 0       |  |
| Caroline Corcoran | 90742 | Place Planning, Transport and Finance DSG | 0         | 0         | 0       |  |

|                                  |       |                              |                   |                   |                |                               |
|----------------------------------|-------|------------------------------|-------------------|-------------------|----------------|-------------------------------|
| Caroline Corcoran                | 90743 | Admissions                   | 176,020           | 176,020           | 0              |                               |
| Rhian Ireland                    | 90830 | ASD Teachers                 | 118,360           | 118,360           | 0              |                               |
| Sheila Loy                       | 90903 | Peer Monitoring Funding      | 0                 | 0                 | 0              |                               |
| Maxine Slade                     | 90917 | Children in Public Care      | 0                 | 0                 | 0              |                               |
| Rhian Ireland                    | 90957 | Early Intervention           | 45,510            | 33,510            | -12,000        | Supplies and services savings |
| Cathy Burnham                    | 90961 | Vulnerable Children          | 80,000            | 80,000            | 0              |                               |
| Rhian Ireland                    | 90965 | SEN Inclusion Programme      | 28,780            | 23,780            | -5,000         | Supplies and services savings |
| Avril Allenby                    | 90994 | Primary Strategy 1:1 Tuition | 0                 | 0                 | 0              |                               |
| <b>CENTRALLY RETAINED TOTAL</b>  |       |                              | <b>15,052,170</b> | <b>15,380,515</b> | <b>328,345</b> |                               |
| <b>SUPPORT SERVICE RECHARGES</b> |       |                              | <b>720,890</b>    | <b>720,890</b>    | <b>0</b>       |                               |
| <b>TOTAL DSG EXPENDITURE</b>     |       |                              | <b>93,444,950</b> | <b>93,998,769</b> | <b>553,819</b> |                               |
| Ian Pearson                      | 90030 | DSG Grant Account            | -93,444,950       | -93,998,769       | -553,819       |                               |
| <b>NET DSG EXPENDITURE</b>       |       |                              | <b>0</b>          | <b>0</b>          | <b>0</b>       |                               |