

West Berkshire School's Forum	
Title of Report:	DSG Outturn Report 2013-14
Date of Meeting:	9th June 2014
Contact Officer(s)	Ian Pearson, Shannon Coleman-Slaughter
For Discussion	

1. Background

- .1 The Dedicated Schools Grant (DSG) is a ring fenced grant from the DfE which can only be applied to meet expenditure on school / pupil activity as defined in the School Finance (England) Regulations.
- .2 The grant is split into three funding blocks. The schools block is calculated by multiplying a guaranteed unit of funding per pupil (set by the DfE) by the actual pupil numbers from the October census count (October 2012 count for the 13-14 budget); the early years block is calculated by multiplying a guaranteed unit of funding 5/12 from the January 2013 early years census, and 7/12 from the January 2014 early years census; the high needs block is a fixed sum based on the actual budget set by the Council in 2012/13.
- .3 The Local Authority is required to use national formula factors but applies local rates to distribute funding to schools.

2. Outturn Position for 2013-14

2.1 The following is the position as at the end of March financial year 2013-14. A further analysis per cost centre is shown in Appendix A.

	Total Budget £m	Actual Spend £m	Outturn Variance £m
Schools Block (inc ISB)	66.048	66.072	0.024
Early Years Block	7.231	6.701	-0.530
High Needs Block	16.403	15.402	-1.001
Total Net Expenditure	89.682	88.175	-1.507
Support Service Recharges	0.720	0.720	0.000
Total Expenditure	90.402	88.895	-1.507

2.2 The schools block generated a £23k overspend in year. This was largely due to overspends on Primary Schools and the Schools Delegated Contingency budget. The contingency generated a pressure in year through the number of bids for the growth fund / infant class size criteria being higher than initially anticipated. Overspends were also incurred against the Trade Union Facilities de-delegated pooled budget (Secondary Schools) £15k, and the Admissions Team £4k.

Significant under spend were generated within Secondary Schools (£36k) and the School's in Financial Difficulty de-delegated pooled budget (£115k) to partially offset in year pressures.

2.3 The Early Years Block generated a year end under spend of £530k. A significant under spend was generated in respect of two year olds accessing free entitlement. This under spend offset pressure generated by greater than anticipated levels of children accessing entitlement for three and four year olds in year (£171k cumulative), and a £6k pressure relating to staffing pressures within the Central early Years Team.

2.4 The High Needs Block generated a year end under spend of £1m. The under spend is broken down as follows:

	Total Budget £m	Actual Spend £m	Outturn Variance £m
High Needs Top Up Funding	10.260	9.386	-0.874
High Needs Place Funding	4.521	4.388	-0.133
High Needs Non Top Up / Place Funding	1.622	1.628	0.006
Total Expenditure	16.403	15.402	-1.001

2.5 The significant over and under spends within the High Needs Block were as follows:

Budget	£m
Significant Overspends:	
90539 Special Schools Top Up Funding	0.092
90579 Independent Special Schools Place Funding & Top Up	0.512
90625 Pupil Referral Units Top Up Funding	0.398
90582 PRU Outreach	0.121
90026 Academy SEN Payments	0.142
Significant Under spends:	
90580 Further Education Colleges Top Up Funding	-0.122
90540 Special Schools Place Funding	-0.133
90575 Non LEA Special Schools (Out of Area placements)	-0.785

2.6 The final outturn under spend on the High Needs block of £1m against a forecast £1.5m. This variation on outturn is predominately a result of increased pressures on Pupil Referral Unit Top-up Funding, Pupil Referral Outreach and Academy SEN Payments.

Action Required: No action required, paper for information only.

Appendices

Appendix A – DSG 2012/13 Outturn Report

Dedicated School's Grant (DSG) 2013-14 Outturn Position

Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
Ian Pearson	90020	Primary Schools	46,397,350	-287,160	46,110,190	46,182,675	72,485	In year rates adjustments & dedelegation adjustment
Ian Pearson	90025	Secondary Schools	21,826,160	-2,936,180	18,889,980	18,853,678	-36,302	rate refund TG on academy conversion less in yr rates adjustments
Ian Pearson	90112	Special Costs Primary	25,010	0	25,010	19,477	-5,533	Payments based on current policy arrangements.
Ian Pearson	90117	Special Costs Secondary	15,550	0	15,550	30,459	14,909	Payments based on current policy arrangements.
Ian Pearson	90038	Pupil Premium	0	0	0	1,200	1,200	Overspend on LAC PPG
Ian Pearson	90230	Schools in Financial Difficulty	115,680	0	115,680	0	-115,680	No bids in 13/14.
Ian Pearson	90235	School Delegated Contingency	100,000	0	100,000	202,701	102,701	Actual number of bids meeting the growth fund/infant class size criteria higher than anticipated.
Maxine Slade	90255	Virtual School Service	171,410	0	171,410	170,661	-749	In year savings on transport, supplies & services costs.
Cathy Burnham	90349	Behaviour Support - DSG	150,110	0	150,110	151,679	1,569	In year staffing pressure.
Melanie Ellis	90711	Schools Finance	46,580	0	46,580	44,663	-1,917	Employees savings in year
Caroline Corcoran	90583	CLA/MPA Licences	47,000	0	47,000	46,991	-9	
Ian Pearson	90019	DSG Servicing of Schools' Forum	95,320	0	95,320	87,340	-7,980	Savings on supplies and services budgets
Adrian Slaughter	90028	Schools Carbon Reduction Commitment	105,000	0	105,000	100,439	-4,561	In year saving on Carbon Reduction Commitment allowances
Caroline Corcoran	90743	Admissions	176,020	0	176,020	180,138	4,118	In year pressure on staffing and supplies & services.
Schools Block Total			69,271,190	-3,223,340	66,047,850	66,072,100	24,250	
Ian Pearson	90010	Nursery Schools	827,960	0	827,960	833,097	5,137	Small overall increase in number of hours funded (2 children)
Maria Shepherd	90036	Early Years Funding for PVI	3,961,810	170,090	4,131,900	4,259,955	128,055	Increased demand
Ian Pearson	90037	Early Yrs Funding Maintained Sector	1,128,610	0	1,128,610	1,166,763	38,153	Small overall increase in number of hours funded (15 children)
Maria Shepherd	90017	Early Years Support Team	109,010	0	109,010	114,823	5,813	Staffing pressure in year

Maria Shepherd	90018	Expenditure on 2 year olds	1,033,550	0	1,033,550	326,278	-707,272	Lower than anticipated demand in year under spend partially offsetting pressures against 3 & 4 year old funding. School's Forum agreed to carry over net Early Years under spend to fund an early years contingency in 14-15 (trajectory funding).
Early Years Block Total			7,060,940	170,090	7,231,030	6,700,916	-530,114	
Ian Pearson	90026	Academy SEN Payments	368,360	0	368,360	510,086	141,726	Includes £84k trf TG Academy. Balance is increase in pupils/bandings at Kennet
Nicola Ponton	90539	Special Schools - Top Up Funding	2,420,120	0	2,420,120	2,511,716	91,596	Increase in pupils/bandings at Brookfields
Nicola Ponton	90548	Non WBC Special Schools - Top Up Funding	520,000	0	520,000	502,103	-17,897	Wrongly billed by a ST Lukes costs reduced.
Rhian Ireland	90555	LAL Funding	134,600	0	134,600	134,598	-2	
Anne Cooper	90575	Non LEA Special School (OofA)	2,671,090	-1,015,820	1,655,270	870,765	-784,505	Increase savings re reduction in one individual's fees and for another, costs updated
Nicola Ponton	90579	Independent Special School Place & Top Up	0	832,070	832,070	1,343,725	511,655	Increase in number of children in independent special placements.
Nicola Ponton	90580	Further Education Colleges Top Up	0	893,070	893,070	771,105	-121,965	In year commissioning savings.
Cathy Burnham	90582	PRU Outreach	76,880	0	76,880	197,500	120,620	LAC post within the Re-Integration Service funded in year.
Jane Seymour	90585	HN Outreach Special Schools	105,650	0	105,650	105,650	0	
Nicola Ponton	90617	Resourced Units top up Funding maintained	420,060	0	420,060	331,960	-88,100	£84k transfer to Academy re TG
Nicola Ponton	90618	Non WBC Resourced Units - Top Up Funding	60,000	0	60,000	18,318	-41,682	Lower than anticipated demand for places.
Nicola Ponton	90621	Mainstream - Top Up Funding maintained	512,830	0	512,830	560,660	47,830	Additional funding for schools with disproportionate number of SEN pupils and early years
Nicola Ponton	90622	Mainstream - Top Up Funding Academies	362,740	0	362,740	331,939	-30,801	Place funding for first 5 months reduced by the AWPU amount
Nicola Ponton	90624	Non WBC Mainstream - Top Up Funding	48,210	0	48,210	64,952	16,742	Confirmation of LA costs for six children has now been received.
Cathy Burnham	90625	Pupil Referral Units - Top Up Funding	812,610	0	812,610	1,210,652	398,042	Higher than anticipated demand for places.
Jane Seymour	90237	Special Needs Delegated Contingency	619,320	418,080	1,037,400	-79,255	-1,116,655	Under spend offsetting top up cost centre pressures.
High Needs Block: Top Up Funding Total			9,132,470	1,127,400	10,259,870	9,386,474	-873,396	
Cathy Burnham	90320	Pupil Referral Units	672,000	0	672,000	672,000	0	

Ian Pearson	90540	Special Schools	3,530,000	-273,330	3,256,670	3,123,337	-133,333	Adjustment for post 16 places funded by Reading
Nicola Ponton	90584	Resourced Units - Place Funding (70)	680,000	-87,500	592,500	592,500	0	
High Needs Block: Place Funding Total			4,882,000	-360,830	4,521,170	4,387,837	-133,333	
Ian Pearson	90236	Managed Moves/Exclusions Contingency	0	0	0	-17,194	-17,194	AWPU funding not claimed by other LAs
Rhian Ireland	90238	Sen Pre School Childrn	38,220	0	38,220	47,512	9,292	Based on estimated demand for Autumn and Spring Terms.
Nicola Ponton	90240	Applied Behaviour Analysis	136,580	0	136,580	114,502	-22,078	Lower demand for services than anticipated.
Rhian Ireland	90280	Specl Needs Spprt Team	311,370	0	311,370	317,161	5,791	Pressure on salary budgets
Jane Seymour	90290	Sensory Impairment	227,420	0	227,420	222,125	-5,295	Under spend in Joint Arrangement costs for 13/14
Cathy Burnham	90315	Home Tuition	148,270	0	148,270	191,454	43,184	Pressure due to need to provide full time support to children.
Nicola Ponton	90565	Equipment For SEN Pupils	38,470	0	38,470	38,440	-30	
Jane Seymour	90577	SEN Commissioned Provision	448,890	0	448,890	462,625	13,735	Pressures in Buildings Maintenance
Rhian Ireland	90830	ASD Teachers	118,360	0	118,360	119,259	899	Supply Hours pressure
Rhian Ireland	90957	Early Intervention	45,510	0	45,510	34,906	-10,604	Supplies and services savings
Cathy Burnham	90961	Vulnerable Children	80,000	0	80,000	76,273	-3,727	Low take up in year
Rhian Ireland	90965	SEN Inclusion Programme	28,780	0	28,780	20,447	-8,333	Supplies and services savings
High Needs Block: Non Top Up or Place Funding			1,621,870	0	1,621,870	1,627,509	5,639	
High Needs Block Total			15,636,340	766,570	16,402,910	15,401,820	-1,001,090	
Total Expenditure across funding bocks			91,968,470	-2,286,680	89,681,790	88,174,836	-1,506,954	
SUPPORT SERVICE RECHARGES			720,890		720,890	720,890	0	
TOTAL DSG EXPENDITURE			92,689,360	-2,286,680	90,402,680	88,895,726	-1,506,954	
Ian Pearson	90030	DSG Grant Account	-92,689,360	2,286,680	-90,402,680	-88,895,727	1,506,953	
NET DSG EXPENDITURE			0	0	0	-1	-1	