

<b>West Berkshire Schools' Forum</b>	
<b>Title of Report:</b>	<b>DSG Monitoring 2013-14, Month 10</b>
<b>Date of Meeting:</b>	<b>3<sup>rd</sup> March 2014</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 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 (so October 2013 census for 2014/15 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.
- 1.3 The Local Authority is required to use national formula factors but applies local rates to distribute funding to schools.
- 1.4 Centrally Retained Overspends, unless funded from outside the DSG, are carried forward and top sliced from the following year's DSG allocation. Under spends must be carried forward to support the school's budget in future years.
- 1.5 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/under spends and to inform future year budget requirements.

## **2. Monitoring Position as at Month 10 (31st January 2014)**

- 2.1 The following is the position as at the end of January 2014. A further analysis per cost centre is shown in Appendix A:

	<b>Total Budget £m</b>	<b>Actual Spend Forecast £m</b>	<b>Forecast Outturn Variance £m</b>
Schools Block (inc ISB)	66.337	66.338	0.001
Early Years Block	7.061	6.686	-0.374
High Needs Block	16.392	14.875	-1.518
<b>Total Net Expenditure</b>	<b>89.790</b>	<b>87.899</b>	<b>-1.891</b>
Support Service Recharges	0.720	0.720	0
<b>Total Expenditure</b>	<b>90.511</b>	<b>88.619</b>	<b>-1.891</b>
DSG Grant	<b>90.511</b>	<b>90.511</b>	
<b>Net Position</b>	<b>0</b>	<b>-1.891</b>	<b>-1.891</b>

2.2 The Schools Block inclusive of the ISB is forecasting a year end under spend position of a £1k.

2.3 The Early Years Block is forecasting a £374k under spend.

2.4 The High Needs Block is forecasting a year end position of £1,518k under spent. Within the High Needs Block the Top Up cost centres are forecasting a pressure of £126k. The High Needs Contingency is currently forecasting a year end position of £939k under spent this is post a virement of budget from contingency of £709k as agreed at the School's Forum on 7<sup>th</sup> October 2013 into the Top Up cost centres. The net forecast position for the Top Up cost centres, including the contingency, is £813k under spent at the year end.

2.5 The High Needs Block non-top up or place funding cost centres are forecasting an under spend of £669k. £342k is on the Non-LEA Special School cost centre due to a reduction of costs and revision of commitments. £400k is recouplement income relating to 2012-13. There is a £70k pressure on home tuition.

2.6 Appendix A details all under and over spends forecast within the High Needs Block.

## Appendices

Appendix A – DSG 2013/14 Budget Monitoring Report

## Dedicated School's Grant (DSG) 2013-14 Budget Monitoring Month 10

Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
Ian Pearson	90020	Primary Schools	46,397,350	0	46,397,350	46,397,350	0	
Ian Pearson	90025	Secondary Schools	21,826,160	-2,934,280	18,891,880	18,891,880	0	
	90041	R&M Non Delegated	0	0	0	-5,371	-5,371	Residual under spend of brought forward provisions from 12/13.
Ian Pearson	90112	Special Costs Primary	25,010	0	25,010	21,450	-3,560	
Ian Pearson	90117	Special Costs Secondary	15,550	0	15,550	35,060	19,510	Payments based on current policy arrangements.
Ian Pearson	90230	Schools in Financial Difficulty	115,680	0	115,680	115,680	0	
Ian Pearson	90235	School Delegated Contingency	100,000	0	100,000	100,000	0	
Maxine Slade	90255	Virtual School Service	171,410	0	171,410	171,410	0	
Cathy Burnham	90349	Behaviour Support - DSG	150,110	0	150,110	150,110	0	
Melanie Ellis	90711	Schools Finance	46,580	0	46,580	46,580	0	
Caroline Corcoran	90583	CLA/MPA Licences	47,000	0	47,000	47,000	0	
Ian Pearson	90019	DSG Servicing of Schools' Forum	95,320	0	95,320	85,320	-10,000	Savings on supplies and services budgets
Adrian Slaughter	90028	Schools Carbon Reduction Commitment	105,000	0	105,000	100,439	-4,561	Reduced Carbon Reduction Commitment allowances
Caroline Corcoran	90743	Admissions	176,020	0	176,020	181,300	5,280	Employees and Supplies and Services pressures
<b>Schools Block Total</b>			<b>69,271,190</b>	<b>-2,934,280</b>	<b>66,336,910</b>	<b>66,338,208</b>	<b>1,298</b>	

Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
Ian Pearson	90010	Nursery Schools	827,960	0	827,960	827,960	0	
Maria Shepherd	90036	Early Years Funding for PVI	3,961,810	0	3,961,810	4,300,000	338,190	
Ian Pearson	90037	Early Yrs Funding Maintained Sector	1,128,610	0	1,128,610	1,128,610	0	
Maria Shepherd	90017	Early Years Support Team	109,010	0	109,010	114,779	5,769	
Maria Shepherd	90018	Expenditure on 2 year olds	1,033,550	0	1,033,550	315,000	-718,550	
<b>Early Years Block Total</b>			<b>7,060,940</b>	<b>0</b>	<b>7,060,940</b>	<b>6,686,349</b>	<b>-374,591</b>	

Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
Nicola Ponton	90539	Special Schools - Top Up Funding	2,420,120	0	2,420,120	2,465,643	45,523	Based on current demand levels
Nicola Ponton	90548	Non WBC Special Schools - Top Up Funding	520,000	0	520,000	486,090	-33,910	Increase in savings mainly due to update of TFVS top ups - now updated with refined information
Nicola Ponton	90579	Independent Special School Place & Top Up	0	832,070	832,070	832,070	0	Based on current demand levels
Nicola Ponton	90580	Further Education Colleges Top Up	0	893,070	893,070	806,214	-86,856	Budget increased from DSG High Needs Contingency
Nicola Ponton	90617	Resourced Units top up Funding maintained	420,060	0	420,060	335,000	-85,060	Based on current demand levels
Nicola Ponton	90618	Non WBC Resourced Units - Top Up Funding	60,000	0	60,000	18,318	-41,682	Based on current demand levels
Nicola Ponton	90621	Mainstream - Top Up Funding maintained	512,830	0	512,830	575,063	62,233	Based on current demand levels
Nicola Ponton	90622	Mainstream - Top Up Funding Academies	362,740	0	362,740	333,750	-28,990	
Nicola Ponton	90624	Non WBC Mainstream - Top Up Funding	48,210	0	48,210	65,633	17,423	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	1,090,000	277,390	Based on current demand levels
Jane Seymour	90237	Special Needs Delegated Contingency	619,320	319,600	938,920	0	-938,920	

High Needs Block: Top Up Funding Total								
			5,775,890	2,044,740	7,820,630	7,007,781	-812,849	
Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
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	3,256,670	0	
Rhian Ireland	90555	LAL Funding	134,600	0	134,600	134,600	0	
Nicola Ponton	90584	Resourced Units - Place Funding (70)	680,000	0	680,000	592,500	-87,500	
Cathy Burnham	90582	PRU Outreach	76,880	0	76,880	129,000	52,120	
Jane Seymour	90585	HN Outreach Special Schools	105,650	0	105,650	105,650	0	
High Needs Block: Place Funding Total								
			5,199,130	-273,330	4,925,800	4,890,420	-35,380	
Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
Ian Pearson	90026	Academy SEN Payments	368,360	0	368,360	368,360	0	
Ian Pearson	90038	Pupil Premium	0	0	0	0	0	
Jane Seymour	90231	Non Delegated Contingency	0	0	0	0	0	Funding now delegated to schools
Ian Pearson	90236	Managed Moves/Exclusions Contingency	0	0	0	0	0	
Rhian Ireland	90238	Sen Pre School Children	38,220	0	38,220	50,220	12,000	Based on estimated demand for Autumn and Spring Terms. Lower demand for services than anticipated.
Nicola Ponton	90240	Applied Behaviour Analysis	136,580	0	136,580	110,487	-26,093	Pressure on salary budgets
Rhian Ireland	90280	Spec Needs Spprt Team	311,370	0	311,370	316,370	5,000	Under spend in Joint Arrangements costs for 13/14
Jane Seymour	90290	Sensory Impairment	227,420	0	227,420	221,420	-6,000	Pressure due to need to provide full time support to children.
Cathy Burnham	90315	Home Tuition	148,270	0	148,270	218,270	70,000	
Cathy Burnham	90341	Ed Psychology - DSG	0	0	0	0	0	
Ian Pearson	90515	Willink Sports Centre	0	0	0	3,800	3,800	Residual costs for Energy prior to 31st march 2013 post recharges.
Nicola Ponton	90565	Equipment For SEN Pupils	38,470	0	38,470	38,470	0	
Nicola Ponton	90575	Non LEA Special School (OofA)	2,671,090	-1,015,820	1,655,270	1,312,965	-342,305	Increase savings re reduction in one individual's fees and for another, costs updated
Jane Seymour	90577	SEN Commissioned Provision	448,890	0	448,890	459,115	10,225	Pressures in Buildings Maintenance
Nicola Ponton	90605	Recoupment Special Schools	0	0	0	-158,747	-158,747	Recoupment income relating to 2012-13
Nicola Ponton	90610	Hospital Tuition	0	0	0	27,746	27,746	Costs associated with four children currently receiving services.
Nicola Ponton	90615	Recoupment Resourced Units	0	0	0	-218,541	-218,541	Recoupment income relating to 2012-13
Nicola Ponton	90620	Recoupment Mainstream Schools	0	0	0	-25,494	-25,494	Recoupment income relating to 2012-13
Nicola Ponton	90623	Recoupment PRU's	0	0	0	0	0	
Jane Seymour	90722	Special Needs Assess - DSG	0	0	0	0	0	
Ian Pearson	90736	Pupil & Student Services - DSG	0	0	0	0	0	
Caroline Corcoran	90742	Place Planning, Transport and Finance DSG	0	0	0	0	0	
Rhian Ireland	90830	ASD Teachers	118,360	0	118,360	118,360	0	
Sheila Loy	90903	Peer Mentoring Funding	0	0	0	0	0	
Maxine Slade	90917	Children in Public Care	0	0	0	0	0	
Rhian Ireland	90957	Early Intervention	45,510	0	45,510	33,010	-12,500	Supplies and services savings
Cathy Burnham	90961	Vulnerable Children	80,000	0	80,000	80,000	0	
Rhian Ireland	90965	SEN Inclusion Programme	28,780	0	28,780	20,280	-8,500	Supplies and services savings

Avril Allenby	90994	Primary Strategy 1:1 Tuition	0	0	0	0	0	
<b>High Needs Block: Non Top Up or Place Funding</b>			<b>4,661,320</b>	<b>-1,015,820</b>	<b>3,645,500</b>	<b>2,976,091</b>	<b>-669,409</b>	
<b>High Needs Block Total</b>			<b>15,636,340</b>	<b>755,590</b>	<b>16,391,930</b>	<b>14,874,292</b>	<b>-1,517,638</b>	
<b>Total Expenditure across funding bocks</b>			<b>91,968,470</b>	<b>-2,178,690</b>	<b>89,789,780</b>	<b>87,898,849</b>	<b>-1,890,931</b>	
<b>SUPPORT SERVICE RECHARGES</b>			<b>720,890</b>		<b>720,890</b>	<b>720,890</b>	<b>0</b>	
<b>TOTAL DSG EXPENDITURE</b>			<b>92,689,360</b>	<b>-2,178,690</b>	<b>90,510,670</b>	<b>88,619,739</b>	<b>-1,890,931</b>	
Budget manager	Cost Centre	Description	Original Budget	Net Virements in year	Amended Budget	Actual	Variance	Comments
Ian Pearson	90030	DSG Grant Account	-92,689,360	2,178,690	-90,510,670	-88,619,739	1,890,931	
<b>NET DSG EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	