

**TO: DIRECTOR OF CHILDREN, YOUNG PEOPLE AND LEARNING AND THE
EXECUTIVE MEMBER FOR CHILDREN, YOUNG PEOPLE & LEARNING
19 JANUARY 2016**

**2015-16 BUDGET VIREMENTS TO SEPTEMBER
Chief Officer, Strategy, Resources and Early Intervention**

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek agreement to a range of budget virements, as required under the Council's Financial Regulations.

2 RECOMMENDATIONS

- 2.1 **That the Director AGREES the virements proposed in columns 1 and 2 of Annex A;**
- 2.2 **That the Executive Member AGREES the virements proposed in columns 3 and 4 of Annex A.**

3 REASONS FOR RECOMMENDATIONS

- 3.1 To ensure that 2015-15 budget virements are suitably approved.

4 ALTERNATIVE OPTIONS CONSIDERED

- 4.1 Not applicable.

5 SUPPORTING INFORMATION

- 5.1 Financial Regulations provide the framework for managing the authority's financial affairs. This framework requires all Officers to carry out their responsibilities in an open and consistent manner. They have been designed to promote and maintain the high standards expected of the public sector in dealing with the Council's finances.
- 5.2 To enable effective budget management, there are occasions during the year that changes to initially approved budgets are required. The scheme of virement contained within Financial Regulations is intended to enable the Executive, Directors and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the Full Council, and therefore to optimise the use of resources.

Unrestricted

- 5.3 The maximum level of virement permitted under the scheme is set out in the table below:

Value	Authoriser
Up to and including £25,000	Director
Over £25,000 up to and including £50,000	Executive Member
Over £50,000 up to and including £100,000	Executive
Over £100,000	Full Council

- 5.4 Annex A sets out the virements requested to be approved, to the end of the September reporting cycle. Columns 5 to 8 are subject to approval by the Executive and Full Council as appropriate.

6 **ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS**

Borough Solicitor

- 6.1 Not sought.

Borough Treasurer

- 6.2 The recommendations in this report are in accordance with provisions contained in Financial Regulations.

Equalities Impact Assessment

- 6.3 There are no specific impacts arising from this report.

Strategic Risk Management Issues

- 6.4 There are no strategic risk management issues arising from this report.

7 **CONSULTATION**

- 7.1 Not applicable.

Background Papers

Financial Regulations.

Contact for further information

David Watkins, Chief Officer: SR&EH

4061

Paul Clark, Head CYPL Finance

4054

Doc. Ref

G:\Finance\Budget Monitoring\2015-2016\DMT Reports\Supporting documents\2015-16 Budget Virements.doc

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Explanation	Up to £25k - Director		£25k to £50k - Exec Member		CYPL budgets over £50k - Executive / Full Council		Other budgets over £50k - Executive / Full Council	
	1	2	3	4	5	6	7	8
	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k
Adopt Berkshire: staff transfer for shared service hosted by Windsor and Maidenhead								
Staffing						-136.0		
Non-Staffing					136.0			
<u>Changes in grants:</u>								
Youth Justice - Staying put			25.6	-25.6				
Youth Justice - LAPSO	17.7	-17.7						
Early Years, Childcare and Play - Troubled Families					74.4	-74.4		
Extended Services and Support to Families - Delivering differently in communities					87.0	-87.0		
Education Psychology - SEND preparation and Employment Grant			27.0	-27.0				
Youth Justice - Restorative Justice Maintenance grant	2.0	-2.0						
<u>DEPARTMENTAL CASH BUDGET</u>								
<u>Inter Department Adjustments</u>								
<p>A number of virements are proposed from other Departments, including non-Departmental that reflect corporatwide initiatives and use of reserves. It covers Local Government pension deficit contributions (£0.045m), allocations from the Structural Changes Fund (£0.018m), savings on landscape (-£0.001m) and mobile phone (-£0.019m) contracts, support to recruitment and retention of social workers (£0.821m) and additional resources to the Local Safeguarding Children's Board (£0.008m)</p>								
Departmental Management Team							2.7	
School Improvement, Music and Governor Services							2.7	
Adult Education							0.4	
Education Welfare and Support							1.1	
Education Psychology							2.5	
Children's Services & Commissioning							703.2	
Children Looked After							73.6	
Family Support Services								-6.5
Youth Justice							16.1	
Other Children's and Family Services							18.2	
Early Years, Childcare and Play							2.2	
Office Services								-5.9
Information Technology Team							1.9	
Property and Admissions Team							1.4	
Performance and Governance							3.0	
Finance Team							17.5	
Human Resources Team							1.3	
School Related Expenditure							0.0	
Youth Service								-1.1

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	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k
<u>SCHOOLS BUDGET</u>								
<u>Virements</u>								
<p>The Council's Budget setting process agreed that the allocation of budgets to individual lines of the Schools Budget could be agreed by the Executive Member, up to the level of anticipated grant income. The original budget approved by the Council was on a provisional basis and adjustments are now reported to reflect the changes agreed by the Executive Member as part of the budget setting process, all of which were supported by the Schools Forum.</p>								
Delegated School Budgets					991.2			
SEN Provisions and Support Services					2,127.9			
Education out of School					24.4			
Pupil Behaviour						-15.3		
School Staff Absence and Other Items						-128.6		
Early Years Provisions and Support Services						-326.1		
Support to Schools in Financial Difficulty						0.3		
DSG Balance						-117.1		
Dedicated Schools Grant						-2,556.8		
<u>Adjustments to Dedicated Schools Grant</u>								
<p>There have also been changes to the level of Dedicated Schools Grant (DSG) after initial budget decisions were taken that are now being reported. It relates to deductions for academy schools which the Education Funding Agency retains to pay direct to relevant schools and recalculations for High Needs and Early Years grant allocations.</p>								
Delegated School Budgets							-3,817.6	
SEN Provisions and Support Services					-34.0			
Pupil Behaviour						-3.2		
School Staff Absence and Other Items						-3.8		
Combined Services						-2.4		
Early Years Provisions and Support Services	25.0							
Support to Schools in Financial Difficulty						-1.7		
Dedicated Schools Grant								3,837.7

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	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k
<u>Draw down from reserves</u>								
The Schools Forum has agreed the following transfers from reserves to support spend in 2015-16:								
Draw Down from the SEN Unit Reserve to support the start- up costs for RISE@GHC, the new Autistic Spectrum Disorder SEN Unit at Eastern Road. (Agreed 16 July 2015).								228.9
Draw down from the Job Evaluation Reserve to part finance the cost of implementing the Bracknell Forest Supplement for non-teaching staff in schools. (Agreed 15 January 2015).								117.1
<u>Grant adjustments:</u>								
A number of other grant budgets have been updated to reflect confirmed allocations or revised estimates. This relates to the Pupil Premium, Primary PE and Sports Grant the Universal Infant Free School Meals Grant and the Post 16 Grant.								
Post 16 SEN grant								-122.0
Delegated School Budgets				29.0				
SEN Provisions and Support Services						93.0		
Pupil Premium						619.0	-619.0	
UIFSM						627.0	-627.0	
PE and Sports Grant	-3.0	3.0						
Total	80.7	-66.9	81.6	-86.6	8,750.1	-8,758.9	1,193.7	-13.6