

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Officer (Resources)

Educational Services Committee: 27 September 2023

**Subject: Educational Services Budgetary Control Report to
30 June 2023 (Period 3)**

1. Purpose

- 1.1** The purpose of the report is to provide Committee with an update on the financial performance of Educational Services to 30 June 2023 (Period 3).

2. Recommendations

- 2.1** Committee is asked to:

- (a) note that the revenue account currently shows a projected annual adverse revenue variance of £1.865m (1.6% of the total budget); and
- (b) note that the capital account shows a projected nil variance.

3. Background

Revenue

- 3.1** At the meeting of West Dunbartonshire Council on 1 March 2023, Members agreed the revenue estimates for 2023/2024, including a total net Educational Services Committee budget of £113.150m. Since then the following budget adjustments have taken place revising the budget to £115.895m.

Budget Agreed by Council 1 March 2023	£113.150m
Summer Programme	£0.080m
Pay Award Additional Funding	£2.724m
ISDN budget savings	(£0.058m)
Mobile licences budget realignment	(£0.001m)
Revised Budget	£115.895m

- 3.2** While the teachers' pay award has been agreed (to August 2024) the APT&C pay award for APT&C staff from 1 April 2023 has not. This report assumes a pay award of 4%. There is a risk the 2023/24 APT&C pay award will be materially higher.
- 3.3** A list of agreed management adjustments totalling £2.453m is shown within Appendix 4. Current indications show £2.438m – all but £0.015m - is on target to be achieved.

Capital

- 3.4** At its 1 March 2023 meeting, the Council also agreed the updated General Services Capital Plan for 2023/2024 to 2031/32. The three years from 2023/24 to 2025/26 were approved in detail with the remaining years being indicative at that stage. After adjusting for anticipated re-profiling from 2022/23 into 2023/24 and £0.200m programme acceleration at Renton, the budget agreed for 2023/24 was £9.992m.

4. Main Issues

Revenue Budget

- 4.1** The current departmental budgetary position is summarised in Appendix 1, with detailed analysis by service in Appendix 2.
- 4.2** The overall projected full year variance is £1.865m adverse. Information and all individual variances of over £50,000 are detailed in Appendix 3.

Capital

- 4.5** The overall Educational Services programme summary report at Appendix 5 shows that the expected spend on the project life is anticipated to be £0.120m less than the original budget, and there is currently £3.199m reprofiling of current year budget to 2023/24. Appendix 6 highlights 1 project which will have budget reprofiled into 2023/24 and Appendix 7 highlights all projects at green status, of which none have an in-year variance of over £0.050m.

5. People Implications

- 5.1** There are no direct people implications.

6. Financial and Procurement Implications

- 6.1** Other than the financial position noted above and within the appendices, there are no financial or procurement implications of the budgetary control report.

7. Risk Analysis

- 7.1** The main financial risks to the ongoing financial position relate to unforeseen costs and/or reduced income streams being identified between now and the end of the financial year. Finance staff are in regular discussion with budget holders to ensure potential issues are identified as early as possible in order to mitigate this risk.
- 7.2** A more specific uncertainty surrounds the outcome of the APT&C pay award for 2023/24. The figures in the attached appendices have assumed that the pay award is 4%.

8. Equalities Impact Assessment (EIA)

- 8.1** The report is for noting and therefore, no Equalities Impact Assessment was completed for this report.

9. Consultation

- 9.1** The views of Education, Finance and Legal services were requested in the preparation of this report and they have advised there are neither any additional issues nor concerns with the proposal. As the report is for noting no further consultation is envisaged.

10. Strategic Assessment

- 10.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

Laurence Slavin
Chief Officer - Resources

Date: 5 September 2023

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Appendices:

- Appendix 1 - Revenue Budgetary Control 2023/24
 - Summary Report
- Appendix 2 - Revenue Budgetary Control 2023/24
 - Service Reports
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- Appendix 3 - Analysis of Revenue Variances over £50,000
- Appendix 4 – Analysis of Revenue Efficiencies
- Appendix 5 - Capital Programme Summary

Appendix 6 – Capital Projects at Red Status

Appendix 7 – Capital Projects at Green Status

Background Papers: Ledger output – period 3

General Services Revenue Estimates 2023/24

Wards Affected: ,All