

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Education Officer

Educational Services Committee: 4 September 2019

Subject: Educational Services Budgetary Control Report to 31 July 2019 (Period 4).

1. Purpose

- 1.1** The purpose of the report is to provide Committee with an update on the financial performance of Educational Services to 31 July 2019 (Period 4).

2. Recommendations

- 2.1** Committee is asked to:

- (a) note that the revenue account currently shows a projected annual adverse revenue variance of £0.058m (less than 0.1%); and
- (b) note that the capital account shows a projected annual adverse variance of £0.284m (5.6% of the budget), relating to an in year overspend primarily at Kilpatrick.

3. Background

Revenue

- 3.1** At the meeting of West Dunbartonshire Council on 27 March 2019, Members agreed the revenue estimates for 2019/2020, including a total net Educational Services Committee budget of £92.477m. Since then the following budget adjustments have taken place revising the budget to £99.843m.

Budget Agreed by Council 27 March 2019	£92.477m
Pay Award	£2.624m
Pension Costs	£1.132m
Holiday Hunger	£0.100m
Year of Young Person	£0.500m
Contribution to ERS	(£0.010m)
Revised Budget	£96.823m

Capital

- 3.2** At the meeting of Council on 27 March 2019, Members also agreed the updated 10 year General Services Capital Plan. The three years from 2019/20 to 2021/22 have been approved in detail with the remaining seven years from 2022/23 to 2028/29 being indicative at this stage.

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 £0.058m adverse. Information and all individual variances of over £50,000 are detailed in Appendix 3.
- 4.3** Agreed savings and management adjustments for 2019/20 are monitored and of the total being monitored (£0.180m), it is anticipated that all will be achieved (see Appendix 4).

Capital

- 4.4** Appendices 5 and 6 highlights two projects as showing in-year overspends. The overall Educational Services programme summary report at Appendix 5 shows that the expected overspend on the project life is anticipated to be £504k over the original budget for the two projects. None of the green projects have variances in excess of £50k.

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 cost 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.

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 both Finance and Legal services have been requested on this report and they have advised there are neither any 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.

Laura Mason

Strategic Leader – Education, Learning and Attainment

Date: 26 August 2019

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Appendices:

- Appendix 1 - Revenue Budgetary Control 2019/2020
 - Summary Report
- Appendix 2 - Revenue Budgetary Control 2019/2020
 - Service Reports
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- Appendix 3 - Analysis of Revenue Variances over
£50,000
- Appendix 4 - Monitoring of Management Adjustments &
Savings 2018/19
- Appendix 5 - Capital Programme summary
- Appendix 6 - Capital Projects at Red Status

Background Papers:

- Ledger output – period 4
- General Services Revenue Estimates 2019/20

Wards Affected: All

