

## WEST DUNBARTONSHIRE COUNCIL

## Report by the Chief Officer - Resources

Educational Services Committee: 28 September 2022

**Subject: Educational Services Budgetary Control Report to 31 July 2022 (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 2022 (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 £0.045m (0.04% of the total budget); and
- (b) note that the capital account shows a projected in-year adverse variance of £0.025m made up of £0.025m overspend (0.5% of the current year budget), and there is no slippage to 2023/24. Acceleration of £0.241m has been requested for Renton Campus as a part retention is due to be paid.

**3. Background**

Revenue

3.1 At the meeting of West Dunbartonshire Council on 9 March 2022, Members agreed the revenue estimates for 2021/2022, including a total net Educational Services Committee budget of £107.788m. Since then the following budget adjustments have taken place revising the budget to £108.286m.

<b>Budget Agreed by Council 9 March 2022</b>	<b>£107.788m</b>
Easter Study Support Provision	£0.101m
Utilities Provision (reallocation from sundry services)	£0.397m
<b>Revised Budget</b>	<b>£108.286m</b>

Capital

3.2 At the meeting of Council on 22 March 2021 Members also agreed the updated 10 year General Services Capital Plan for 2021/22 to 2030/31. The three years from 2021/22 to 2023/24 have been approved in detail with the remaining seven years from 2024/25 to 2030/31 being indicative at this stage.

After adjusting for anticipated slippage from 2021/22 into 2022/23, and acceleration of £0.241m, the budget agreed for 2022/23 was £5.205m

#### **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 £0.045m adverse. Information and all individual variances of over £50,000 are detailed in Appendix 3.

##### **Capital**

- 4.3 The overall Educational Services programme summary report at Appendix 5 shows that the expected over/underspend on the project life is anticipated to be £0.025m over the original budget, and there is currently no slippage of current year budget to 2022/23. Appendix 6 highlights one project at red status which has a small overspend. Appendix 7 highlights all projects at green status, of which none have an in-year adverse 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. This is particularly sensitive to the ongoing impact of Covid-19. 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 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: 23 August 2022**

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**Appendices:** Appendix 1 - Revenue Budgetary Control 2022/23  
- Summary Report

Appendix 2 - Revenue Budgetary Control 2022/23  
- 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

Appendix 8 – Capital Acceleration

**Background Papers:** Ledger output – period 4

**Wards Affected:** General Services Revenue Estimates 2022/23  
,All

