

CUMBERLAND COUNCIL SCHOOLS FORUM

Report Title: De-delegated Contingency Budget Monitoring Q2 2023-24

Meeting date: 15 January 2024

Report of: Heather Loveridge, Interim Assistant Director, SEND, Education & Inclusion

1.0 Executive Summary

- 1.1 This report presents the forecast outturn position on the de-delegated contingency budget for the 2023/24 financial year as at 30 September 2024. The budget is forecast to underspend by £0.324m.
- 1.2 In accordance with the Dedicated Schools Grant (DSG) conditions, the underspend will be carried forward into the Central DSG earmarked reserve.

2.0 Link to Council Plan Priorities

- 2.1 Ensuring that schools are funded appropriately is supportive of the Council Plan “to improve the health and wellbeing of its residents” and the priority to “address inequalities and enable its residents to access opportunities that will empower them to achieve their goals.”

3.0 Recommendation

- 3.1 The maintained schools’ Schools Forum representatives members are asked to note the forecast outturn position as at Q2 for the contingency budget.

4.0 Rationale & Evidence for the Recommendation

- 4.1 The de-delegated contingency budget for 2023/24 is £0.379m. The Department for Education (DfE) guidance states that the contingency budget can be used for three purposes:
- Circumstances which were unforeseen when the school’s budget share was initially determined;
 - Schools in financial difficulty;
 - Additional costs relating to new, reorganised or closing schools.

- 4.2 In line with the School and Early years Finance Regulations 2023 de-delegation only applies to maintained schools and not academies.

Provisional Outturn

- 4.3 The below table shows the forecast outturn as at Q2 for 2023/24:

	Forecast Outturn 2023/24 as at Q2
	£
Budget 2023/24	378,505
Net Expenditure 2023/24:	
Ill health retirements	6,554
Settlement Agreements and Staff Termination costs	-
Temporary accommodation Gillford Centre	14,254
Administration costs Teachers Annual Pension Return	29,508
Other miscellaneous costs	4,360
Total - Unforeseen Circumstances	54,676
	-
Total - Schools in Financial Difficulty	-
Closed Schools	0,000
Total - Additional Costs relating to New, Closing or Amalgamated Schools	0,000
Total Net Expenditure 2023/24	54,676
Underspend 2023/24	(323,829)

The expenditure against unforeseen circumstances mainly relates to administration of the teachers Annual Pension Return, ill health retirements, and temporary accommodation costs at the Gillford Centre.

5.0 Options

- 5.1 The Schools Forum is asked to note the forecast outturn as at Q2 on the contingencies budget for 2023/24.

6.0 Financial & Other Relevant Implications

- 6.1 Financial implications are considered throughout this report. Any under or over spend on the de-delegated contingency budget at the financial year end is transferred into the DSG earmarked central reserve, as required by the School and Early Years Finance regulations.

15 January 2024

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