

**Wiltshire Council**

**Schools Forum**

**28<sup>th</sup> June 2018**

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## **REVENUE BUDGET OUTTURN REPORT 2017-18 – DEDICATED SCHOOLS BUDGET**

### **Purpose of the Paper**

1. To report on the outturn position for the dedicated schools budget in 2017-18.

### **Main Considerations**

#### **Outturn 2017-18**

2. Appendix 1 shows expenditure as at 31st March 2018. The Dedicated Schools Grant (DSG) was underspent by £0.509 million at the end of the year, an improvement of £1.381 million compared with the forecast at the end of January 2018.
3. There are a number of movements in the variance within the overall total and the January forecast is shown on the summary for comparison. The reasons for the key variances and the movements in the last two months of the year are outlined below.

#### ***Academy Recoupment***

4. The final budget for 2017-18 has been adjusted to reflect all academy recoupment through the year, including part year adjustments for in-year converting schools. The budget has been reconciled to the DSG allocation notified to the local authority in March 2018.

#### ***High Needs Budgets (0-25 SEND Service)***

5. Budgets within the 0-25 SEND Service were overspent by £1.722 million. This is consistent with the position reported to Schools Forum in January 2018 and an improvement on the position reported in March. Data issues in the March report have been resolved.
6. Expenditure on Independent Special School (ISS) placements continues to be higher than budgeted for and has overspent by £1.314 million. Named Pupil Allowances (NPA) budgets are also overspent by £1.149 million. The position is partially offset by a continued underspend against Post-16 budgets. Pressure is expected to increase on post-16 budgets in 2018-19 with increased numbers of post-16 pupils within ISS provision.

#### ***Early Years Budgets***

7. Early years budgets underspent by £0.617 million in 2017-18. It is expected that there will be a further adjustment to the DSG allocation for 2017-18 to reflect the impact of the January 2018 pupil census and this will need to be reflected in the DSG reserve for the following financial year.

### ***Impact on the DSG Earmarked Reserve***

8. Any under or overspend against the Dedicated Schools Grant is to be carried forward in to the following financial year. The underspend of £0.509 million will therefore need to be transferred in to the earmarked DSG Reserve. The table below sets out the position of the DSG Reserve as at the end of 2017-18.

<b>Impact on DSG Reserve</b>	<b>£m</b>
DSG Reserve c/f from 2016-17	0.583
Less Late adjustment 2016-17 for final settlement not in 16-17 Note to Accounts (adjustment to early years block allocation)	- 0.241
Further in year adjustment	-0.005
Add transfer to reserves for 17-18 variance	0.509
<b>Closing Balance 17-18</b>	<b>0.846</b>

### **Proposal**

9. Schools Forum is asked to note the outturn position for the Dedicated Schools Budget in 2017-18.

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