

WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2022/23
ANALYSIS FOR VARIANCES OVER £50,000

APPENDIX 3

YEAR END DATE

31 January 2023

Budget Details	Variance Analysis					RAG Status
	Total Budget	Annual Spend	Variance			
	£000	£000	£000	%		
Primary Schools (Laura Mason)	31,914	31,025	(889)	-3%		↑
Service Description	This service area includes all Primary Schools.					
Main Issues / Reason for Variance	The budget was set before the delay to free school meal expansion was confirmed. As primaries 6 & 7 will now not be covered by universal free school meal provision from August 2022 income from school meals will be significantly above the budgeted target income (£225k). This offsets the reduction in school lets income (£15k) . There is also a favourable variance (£665k) against employee costs as the budget was set higher than expenditure would suggest and reduced expenditure from 3 days strike action has been recognised					
Mitigating Action	None necessary					
Anticipated Outcome	Favourable variance anticipated					
Secondary Schools (Laura Mason)	31,675	31,300	(374)	-1%		↑
Service Description	This service area includes all Secondary Schools.					
Main Issues / Reason for Variance	Income from sale of school meals is currently projected to be less than budgeted (£177k) while income from lets is also lower than expected (£104k). There is a favourable variance against employee costs caused in part by reduced expenditure from 3 days strike action.					
Mitigating Action	None necessary					
Anticipated Outcome	Favourable variance anticipated					

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Additional Support Needs (Claire Cusick)	17,290	19,935	2,645	15%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The adverse variance within employee costs (£107k) is due to a combination of turnover targets not being achieved , a greater than expected pay award and greater staffing as part of our efforts to minimise external placements , all reduced partly by reduced expenditure from 3 days strike action. Payments to Other Bodies adverse variance is primarily due to Council's decision regarding the division of residential costs between WDC and HSCP exacerbated by the ongoing high demands on the Residential Placements Budget (£2.367m) - the number of residential placements is 6% higher (about 2 placements) than the average for 2021/22. Day placements are also over budget (£199k) as placements are on average about 6 greater than last year.				
Mitigating Action	The requirement for Residential Placements is demand-led and decisions are taken jointly with HSCP following an assessment of the best option for all concerned. However, the actual usage throughout the year will be reviewed regularly to identify where there is scope to reduce the number of placements.				
Anticipated Outcome	adverse variance anticipated				
PPP (Laura Mason)	15,420	15,536	116	1%	↓
Service Description	This service area includes Vale of Leven, Clydebank High and St Peter the Apostle High Schools and St Eunan's Primary School. The costs charged to this service are Property costs and the Unitary charge.				
Main Issues / Reason for Variance	There is an overspend because of the increased pressure over the year on gas costs (£57k) ,contract cleaning costs (£41k) and possible payments to BAM for banked hours/change notices (£16k).				
Mitigating Action	None possible				
Anticipated Outcome	An overspend is anticipated				

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Performance & Improvement (Andrew Brown)	467	366	(101)	-22%	↑
Service Description	This service covers the monitoring of policies and improvement on curriculum within Education.				
Main Issues / Reason for Variance	The reason for the favourable variance is the number of vacancies throughout the year				
Mitigating Action	none necessary				
Anticipated Outcome	A favourable variance is anticipated				