

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

APPENDIX 3

YEAR END DATE

31 October 2022

Budget Details	Variance Analysis					RAG Status
	Total Budget	Annual Spend	Variance			
	£000	£000	£000	%		
Primary Schools (Laura Mason)	32,230	31,935	(295)	-1%		↑
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 (£203k). This offsets the increase in clothing grants (£10k) and reduction in school lets income (£15k) . There is also a small favourable variance against employee costs as the budget was set slightly higher than expenditure would suggest.					
Mitigating Action	None necessary					
Anticipated Outcome	Favourable variance anticipated					
Secondary Schools (Laura Mason)	31,790	32,087	297	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 (£190k) while income from lets is also lower than expected (£106k).					
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend. School meals income depends on higher uptake over the coming months.					
Anticipated Outcome	Adverse variance anticipated					

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Additional Support Needs (Claire Cusick)	17,301	17,844	543	3%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	<p>The adverse variance within employee costs (£160k) 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. Payments to Other Bodies adverse variance is due to the ongoing high demands on the Residential Placements Budget (£426k) combined with uncertainty regarding the division of residential costs between WDC and HSCP. This is partly offset by lower payments to other external bodies (£77k). The Residential budget was set on the basis of a 20:80 split between Education and HSCP. However, as per the report to Council in October, invoices have to be split 28:72. This change represents a budget shortfall of £265k. In addition, the number of residential placements is 6% higher (about 2 placements) than the average for 2021/22. Income from other local authorities placing children within WDC schools is expected to be less than budgeted (£43k).</p>				
Mitigating Action	<p>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.</p>				
Anticipated Outcome	adverse variance anticipated				