


WEST DUNBARTONSHIRE COUNCIL  
 REVENUE BUDGETARY CONTROL 2020/21  
 ANALYSIS FOR VARIANCES OVER £50,000

YEAR END DATE

31 October 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	


<b>Primary Schools (Laura Mason)</b>	28,813	29,000	187	1%	
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	<p>The main variances arise due to an overspend in employee costs (£287k) mainly because savings from teacher turnover have not materialised and unbudgeted maternity pay. There is an anticipated overspend against heating costs as a result of increased ventilation as part of our covid response measures. However, at this stage it is anticipated that these costs will be covered by a combination of additional SG grant and our own financial flexibilities. Income covering these costs has been brought in to the BCR. Covid has impacted on our ability to roll out the extension of free school meals in the primaries from the October week by delaying work on kitchens and dining areas. as a consequence of this delay there is now a favourable varaince anticipated against school meals income (£115k).</p>				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved albeit mitigated by a favourable variance against school meals income.				

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<b>Secondary Schools (Laura Mason)</b>	29,025	29,264	238	1%	
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	Savings from teacher turnover have not materialised. There is an anticipated overspend against heating costs as a result of increased ventilation as part of our covid response measures. However, at this stage it is anticipated that these costs will be covered by a combination of additional SG grant and our own financial flexibilities.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved				

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<b>Additional Support Needs (Claire Cusick)</b>	16,502	16,941	439	3%	
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are currently overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements. Residential placements are demand-led and can fluctuate throughout the year. However, at present the number of placements is up over 10% on last year and the average cost is up 6%. Most of the overspend on residential is attributable to covid - either in delays to childrens' hearings or preventing engagement with parents prior to their departure from residential placements. The remainder of the variance is attributable to budgeted staff turnover not being realised.				
Mitigating Action	The requirement for Residential Placements are demand-led services 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	If current levels of demand continue then it is anticipated that Residential and Day budgets will overspend. Staff turnover is unlikely to be achieved.				

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<b>Education Development</b>	1,281	1,338	57	4%	
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programme.				
Main Issues / Reason for Variance	After allowing for Gaelic grant there is a small overspend on employee costs as staff turnover has not materialised. There is a projected increase in the senior phase bus contract for 2020/21. In addition , the 2019/20 Q4 bus contract payment (£13k) was not accrued.				
Mitigating Action	Officers will continue to monitor the budget .				
Anticipated Outcome	An overspend is anticipated				