

# Supplementary Agenda



## Educational Services Committee

**Date:** Wednesday, 2 December 2020

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**Time:** 14:00

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**Format:** Zoom Video Conference

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**Contact:** Scott Kelly, Committee Officer  
Email: [scott.kelly@west-dunbarton.gov.uk](mailto:scott.kelly@west-dunbarton.gov.uk)

Dear Member

### ITEM TO FOLLOW

I refer to the agenda for the above Meeting of the Educational Services Committee which was issued on 19 November 2020 and now enclose a copy of the undernoted report which was not available for issue at that time.

Yours faithfully

**JOYCE WHITE**

Chief Executive

Note referred to:-

<b>10</b>	<b>EDUCATIONAL SERVICES BUDGETARY CONTROL REPORT TO 31 OCTOBER 2020 (PERIOD 7)</b>	<b>107 – 128</b>
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Submit report by the Strategic Lead – Resources providing an update on the financial performance of Educational Services to 31 October 2020 (Period 7).

**Distribution:**

Councillor Karen Conaghan (Chair)	Councillor John Mooney
Councillor Jim Brown	Councillor Sally Page
Councillor Ian Dickson (Vice Chair)	Councillor Martin Rooney
Councillor Diane Docherty	Mrs Barbara Barnes
Councillor Jim Finn	Mr Gavin Corrigan
Provost William Hendrie	Miss Ellen McBride
Councillor Daniel Lennie	Ms Hannah Redford
Councillor Caroline McAllister	Miss Sheila Rennie
Councillor David McBride	Ms Julia Strang
Councillor Jonathan McColl	Ms Kat Wilson
Councillor John Millar	

All other Councillors for information

Strategic Director – Transformation and Public Service Reform  
Chief Education Officer

Date of Issue: 26 November 2020

## WEST DUNBARTONSHIRE COUNCIL

## Report by the Strategic Lead (Resources)

Educational Services Committee: 2 December 2020

**Subject: Educational Services Budgetary Control Report to  
31 October 2020 (Period 7)**

**1. Purpose**

- 1.1** The purpose of the report is to provide Committee with an update on the financial performance of Educational Services to 31 October 2020 (Period 7).

**2. Recommendations**

**2.1** Committee is asked to:

- (a) note that the revenue account currently shows a projected annual adverse revenue variance of £0.899m (less than 1%) of which £0.242m (27%) is covid-related; and
- (b) note that the capital account shows a projected in-year variance of £4.632m made up of £0.127m overspend (less than 1% of the current year budget), and slippage to 2021/22 of £4.759m (30.78% of the current year budget). The slippage of £4.759m includes covid-related delays to three projects of £3.533m (22.85% of the current year budget). The remaining £1.226m of slippage relates to non covid-related delays as detailed in appendix 6.

**3. Background**

Revenue

- 3.1** At the meeting of West Dunbartonshire Council on 4 March 2020, Members agreed the revenue estimates for 2020/2021, including a total net Educational Services Committee budget of £101.307m. Since then the following budget adjustments have taken place revising the budget to £100.987m.

<b>Budget Agreed by Council 27 March 2019</b>	<b>£101.307m</b>
Probationers	(£0.550m)
Various reductions re covid	(£0.431m)
Annual Recurring variance exercise	£0.393m
Additional Support Learning Funding	£0.268m
<b>Revised Budget</b>	<b>£100.987</b>

### 3.2 Covid 19 Related Budget Adjustments

The completion of an exercise to identify spend which is controllable by services (such as utility costs and transport) has resulted in movement of budget worth £0.431m between services and the Contingency fund. This has transferred some favourable variances which would have been reported by the service to the contingency fund and will alleviate some of the additional spend pressure being identified due to Covid-19.

### 3.3 Annual Recurring Variances Exercise

Following the completion of the Annual Accounts 2019/20, an exercise was undertaken to identify recurring variances in all service areas. This has resulted in a net addition to the budget of £0.393 from the Contingency Fund (principally to cover additional day and residential placements with some reduction in our budget within PPP unitary charges).

#### Capital

- 3.2 At the meeting of Council on 4 March 2020, Members also agreed the updated 10 year General Services Capital Plan for 2020/21 to 2029/30. The three years from 2020/21 to 2022/23 have been approved in detail with the remaining seven years from 2023/24 to 2029/30 being indicative at this stage. After adjusting for anticipated slippage from 2019/20 into 2020/21, the budget agreed for 2020/21 was £14.638m

- 3.3 Since then, budget adjustments have taken place (through further 2019/20 capital slippage), and new funding in 2020/21 from Scottish Government through the Digital Inclusion Fund, revising the 2020/21 annual budget to £15.461m, as follows:

	£m
<b>Base Budget 2020/21</b>	£16.120
Anticipated Slippage from 2019/20 – March 2020	<u>(£1.482)</u>
Anticipated budget 2019/20 (Council – March 2020)	£14.638
Additional slippage from 2019/20 – following year end	£0.405
New Scottish Government Digital Inclusion Funding	£0.418
<b>Revised Base Budget 2020/21 – following year end</b>	<u><b>£15.461</b></u>

## 4. **Main Issues**

### Revenue Budget

- 4.1 The current departmental budgetary position is summarised in Appendix 1, with detailed analysis by service in Appendix 2.

- 4.2** The overall projected full year variance is £0.899m adverse. Some £0.242m of this variance is attributable to covid-related expenditure or income loss (mainly non-capitalisation of salaries and delays in terminating placements in residential schools). Information and all individual variances of over £50,000 are detailed in Appendix 3.
- 4.3** During the pandemic for schools and early years establishments to open and remain open as safe environments to both learn and to work in, considerable additional costs are being and will be incurred. From August 2020 to March 2021 it is estimated that our total additional cost to counter the covid impact on our school estate will be £2.6m. To minimise any additional cost to our General Fund this cost will need to be met from our allocation of additional Scottish Government resources and our own resources released as part of our financial flexibilities exercise.
- 4.4** Financial flexibility has been granted to local authorities with regards to the use of three Education ring-fenced grants - Early Years Expansion , Scottish Attainment Challenge (SAC) and Pupil Equity Funding (PEF). The financial flexibility identified from SAC is £0.350m and from Early Years is £1.404m.
- Our total flexibilities are therefore £1.754m. The Scottish Government has allocated £50m towards the cost of education recovery and our estimated share of this assistance is £0.852m (the Scottish Government funding is in two parts: an initial £20m – already allocated (£0.326m for WDC); and a potential further £30m to be confirmed should Councils evidence the need for additional support : if confirmed then WDC share is estimated at £0.526m). Total resources from identified financial flexibilities plus Scottish Government funding therefore cover our estimated costs of recovery.
- 4.5** Within our budgetary control reports where additional spending (eg additional cleaning) has been incurred income has been brought in to cover this expenditure.
- 4.6** Agreed savings and management adjustments for 2020/21 are monitored and of the total being monitored (£0.287m), it is anticipated that all will be achieved (see Appendix 4).

### **Capital**

- 4.7** Appendix 6 highlight projects as showing in-year overspends. The overall Educational Services programme summary report at Appendix 5 shows that the expected overspend on the project life is anticipated to be £127k over the original budget for these projects. Appendix 7 highlights all projects at green status, of which none have an in-year adverse variance of over £50k. The only significant variances are with The Schools Estate Improvement Plan and Early Years Learning & Childcare which has been severely impacted by covid19 restrictions on construction works.

## **5. People Implications**

**5.1** There are no direct people implications.

**6. Financial and Procurement Implications**

**6.1** Other than the financial position noted above and within the appendices, there are no financial or procurement implications of the budgetary control report.

**7. Risk Analysis**

**7.1** The main financial risks to the ongoing financial position relate to unforeseen costs and/or reduced income streams being identified between now and the end of the financial year. This is particularly sensitive to the ongoing impact of covid19. Finance staff are in regular discussion with budget holders to ensure potential issues are identified as early as possible in order to mitigate this risk.

**8. Equalities Impact Assessment (EIA)**

**8.1** The report is for noting and therefore, no Equalities Impact Assessment was completed for this report.

**9. Consultation**

**9.1** The views of both Finance and Legal services have been requested on this report and they have advised there are neither any issues nor concerns with the proposal. As the report is for noting no further consultation is envisaged.

**10. Strategic Assessment**

**10.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

**Stephen West**  
**Strategic Lead – Resources**

**Date: 17 November 2020**

**Person to Contact:** Joe Reilly - Business Unit Finance Partner (Education),  
Church St, Dumbarton, G82 1QL, telephone: 01389  
737707, e-mail [joe.reilly@west-dunbarton.gov.uk](mailto:joe.reilly@west-dunbarton.gov.uk)

<b>Appendices:</b>	Appendix 1 - Revenue Budgetary Control 2020/2021
	- Summary Report
	Appendix 2 - Revenue Budgetary Control 2020/2021
	- Service Reports
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	Appendix 3 - Analysis of Revenue Variances over £50,000
	Appendix 4 - Monitoring of Management Adjustments & Savings 2020/21
	Appendix 5 - Capital Programme summary
<b>Background Papers:</b>	Appendix 6 - Capital Projects at Red Status
	Appendix 7 - Capital Projects at Amber Status
	Appendix 8 – Capital Projects at Green Status
<b>Background Papers:</b>	Ledger output – period 7
	General Services Revenue Estimates 2020/21
<b>Wards Affected:</b>	All





WEST DUNBARTONSHIRE COUNCIL  
REVENUE BUDGET REVENUE BUDGETARY CONTROL 2020/21  
EDUCATION SUMMARY

APPENDIX 1

31 October 2020

Service / Subjective Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	Annual RAG Status	Net Variance attributable to covid	Underlying Variance excluding covid
	£000	£000	£000	£000	%	£000	£000
Primary Schools	28,813	15,705	29,000	187	1%	0	187
Secondary Schools	29,025	16,673	29,264	238	1%	0	238
Specialist Educational Provision	16,502	8,735	16,941	439	3%	181	258
Psychological Services	484	331	445	(40)	-8%	0	(40)
Sport Development / Active Schools	589	267	589	0	0%	0	0
Early Education	8,216	(2,288)	8,213	(3)	0%	11	(14)
PPP	14,481	7,965	14,477	(4)	0%	0	(4)
Creative Arts	594	351	599	5	1%	18	(13)
Curriculum for Excellence	61	46	61	(0)	0%	0	(0)
Central Admin	184	(441)	191	7	4%	17	(10)
Workforce CPD	309	123	309	0	0%	0	0
Performance & Improvement	448	253	459	12	3%	15	(3)
Education Development	1,281	561	1,338	57	4%	0	57
Raising Attainment - Primary	0	0	0	0	0%	0	0
Raising Attainment - Secondary	(0)	(0)	0	0	0%	0	0
Pupil Equity Fund LAC	(0)	0	0	0	0%	0	0
<b>Total Net Expenditure</b>	<b>100,987</b>	<b>48,281</b>	<b>101,886</b>	<b>899</b>	<b>1%</b>	<b>242</b>	<b>657</b>

MONTH END DATE

31 October 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status	
All Services	£000	£000	£000	£000	%	
Employee	80,925	46,284	83,392	2,467	0.03	↓
Property	6,748	1,031	7,389	642	0.10	↓
Transport and Plant	2,000	1,404	2,047	48	0.02	↓
Supplies, Services and Admin	1,550	983	2,045	495	0.32	↓
Payments to Other Bodies	25,623	12,094	22,433	(3,190)	-0.12	↑
Other	809	627	816	7	0.01	↓
Gross Expenditure	117,654	62,423	118,122	468	0.00	↓
Income	(16,667)	(14,142)	(16,236)	431	0.03	↓
Net Expenditure	100,987	48,281	101,886	899	0.01	↓
Primary Schools	£000	£000	£000	£000	%	
Employee	25,566	14,960	25,853	287	0.01	↓
Property	2,461	192	2,518	57	0.02	↓
Transport and Plant	290	269	290	0	0.00	→
Supplies, Services and Admin	306	55	306	0	0.00	→
Payments to Other Bodies	15	7	15	0	0.00	→
Other	258	262	262	4	0.02	↓
Gross Expenditure	28,896	15,746	29,245	349	0.01	↓
Income	(83)	(41)	(245)	(162)	-1.95	↑
Net Expenditure	28,813	15,705	29,000	187	0.01	↓
Secondary Schools	£000	£000	£000	£000	%	
Employee	26,839	15,481	27,073	235	0.01	↓
Property	996	61	1,007	11	0.01	↓
Transport and Plant	508	457	508	0	0.00	→
Supplies, Services and Admin	282	62	282	0	0.00	→
Payments to Other Bodies	461	438	461	0	0.00	→
Other	538	352	541	3	0.01	↓
Gross Expenditure	29,623	16,851	29,872	248	0.01	↓
Income	(598)	(178)	(608)	(10)	-0.02	↑
Net Expenditure	29,025	16,673	29,264	238	0.01	↓
Specialist Educational Provision	£000	£000	£000	£000	%	
Employee	10,334	5,899	10,560	225	0.02	↓
Property	78	23	93	15	0.19	↓
Transport and Plant	1,162	648	1,173	11	0.01	↓
Supplies, Services and Admin	94	28	99	5	0.05	↓
Payments to Other Bodies	4,989	2,143	5,173	184	0.04	↓
Other	13	13	13	0	0.00	→
Gross Expenditure	16,670	8,754	17,110	440	0.03	↓
Income	(168)	(19)	(169)	(1)	-0.01	↑
Net Expenditure	16,502	8,735	16,941	439	0.03	↓
Psychological Services	£000	£000	£000	£000	%	
Employee	794	356	608	(186)	-0.23	↑
Property	0	0	0	0	0.00	→
Transport and Plant	0	(0)	2	2	0.00	↓
Supplies, Services and Admin	6	1	6	0	0.00	→
Payments to Other Bodies	0	0	0	0	0.00	→
Other	0	0	0	0	0.00	→
Gross Expenditure	800	357	616	(185)	-0.23	↑
Income	(316)	(26)	(171)	145	0.46	↓
Net Expenditure	484	331	445	(40)	-0.08	↑
Sports Development / Active Schools	£000	£000	£000	£000	%	
Employee	0	0	0	0	0.00	→
Property	0	0	0	0	0.00	→
Transport and Plant	0	0	0	0	0.00	→
Supplies, Services and Admin	0	0	0	0	0.00	→
Payments to Other Bodies	853	437	853	0	0.00	→
Other	0	0	0	0	0.00	→
Gross Expenditure	853	437	853	0	0.00	→
Income	(264)	(170)	(264)	0	0.00	→
Net Expenditure	589	267	589	0	0.00	→

MONTH END DATE

31 October 2020

Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status
<b>Early Education</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Employee	14,147	5,847	14,160	13	0.00
Property	166	27	160	(6)	-0.04
Transport and Plant	4	1	6	2	0.34
Supplies, Services and Admin	733	184	737	4	0.01
Payments to Other Bodies	3,156	1,635	3,156	0	0.00
Other	0	0	0	0	0.00
<b>Gross Expenditure</b>	<b>18,206</b>	<b>7,694</b>	<b>18,218</b>	<b>12</b>	<b>0.00</b>
<b>Income</b>	<b>(9,990)</b>	<b>(9,982)</b>	<b>(10,005)</b>	<b>(15)</b>	<b>0.00</b>
<b>Net Expenditure</b>	<b>8,216</b>	<b>(2,288)</b>	<b>8,213</b>	<b>(3)</b>	<b>0.00</b>
<b>PPP</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Employee	0	0	0	0	0.00
Property	3,042	720	3,054	12	0.00
Transport and Plant	0	0	0	0	0.00
Supplies, Services and Admin	0	0	0	0	0.00
Payments to Other Bodies	12,144	7,245	12,144	(0)	0.00
Other	0	0	0	0	0.00
<b>Gross Expenditure</b>	<b>15,186</b>	<b>7,965</b>	<b>15,198</b>	<b>12</b>	<b>0.00</b>
<b>Income</b>	<b>(705)</b>	<b>0</b>	<b>(721)</b>	<b>(16)</b>	<b>-0.02</b>
<b>Net Expenditure</b>	<b>14,481</b>	<b>7,965</b>	<b>14,477</b>	<b>(4)</b>	<b>0.00</b>
<b>Curriculum for Excellence</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Employee	0	0	0	0	0.00
Property	0	0	0	0	0.00
Transport and Plant	2	0	0	(2)	-1.00
Supplies, Services and Admin	40	8	23	(17)	-0.42
Payments to Other Bodies	19	40	40	21	1.10
Other	0	0	0	0	0.00
<b>Gross Expenditure</b>	<b>61</b>	<b>48</b>	<b>63</b>	<b>2</b>	<b>0.03</b>
<b>Income</b>	<b>0</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	<b>0.00</b>
<b>Net Expenditure</b>	<b>61</b>	<b>46</b>	<b>61</b>	<b>(0)</b>	<b>0.00</b>
<b>Central Admin</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Employee	111	73	109	(1)	-0.01
Property	4	7	557	553	127.86
Transport and Plant	0	0	0	(0)	-1.00
Supplies, Services and Admin	41	195	237	196	4.79
Payments to Other Bodies	84	89	95	11	0.13
Other	0	0	0	0	0.00
<b>Gross Expenditure</b>	<b>240</b>	<b>364</b>	<b>998</b>	<b>758</b>	<b>3.15</b>
<b>Income</b>	<b>(56)</b>	<b>(805)</b>	<b>(807)</b>	<b>-751</b>	<b>-13.41</b>
<b>Net Expenditure</b>	<b>184</b>	<b>(441)</b>	<b>191</b>	<b>7</b>	<b>0.04</b>
<b>Workforce CPD</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Employee	281	122	278	(3)	-0.01
Property	0	0	0	0	0.00
Transport and Plant	0	0	0	0	0.00
Supplies, Services and Admin	19	1	19	0	0.00
Payments to Other Bodies	13	0	13	0	0.00
Other	0	0	0	0	0.00
<b>Gross Expenditure</b>	<b>312</b>	<b>123</b>	<b>309</b>	<b>(3)</b>	<b>-0.01</b>
<b>Income</b>	<b>(3)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1.00</b>
<b>Net Expenditure</b>	<b>309</b>	<b>123</b>	<b>309</b>	<b>0</b>	<b>0.00</b>
<b>Performance &amp; Improvement</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>
Employee	499	287	495	(3)	-0.01
Property	0	0	0	0	0.00
Transport and Plant	0	1	0	0	0.00
Supplies, Services and Admin	0	0	0	0	0.00
Payments to Other Bodies	0	0	0	0	0.00
Other	0	0	0	0	0.00
<b>Gross Expenditure</b>	<b>499</b>	<b>288</b>	<b>495</b>	<b>(3)</b>	<b>-0.01</b>
<b>Income</b>	<b>(51)</b>	<b>(35)</b>	<b>(36)</b>	<b>15</b>	<b>0.29</b>
<b>Net Expenditure</b>	<b>448</b>	<b>253</b>	<b>459</b>	<b>12</b>	<b>0.03</b>

MONTH END DATE

31 October 2020


Service Summary	Total Budget 2020/21	YTD Spend 2020/21	Forecast Spend 2020/21	Annual Variance 2020/21	RAG Status	
Education Development	£000	£000	£000	£000	%	
Employee	925	524	981	56	0.06	↓
Property	0	0	0	0	0.00	↓
Transport and Plant	32	26	65	33	1.03	↓
Supplies, Services and Admin	19	1	25	6	0.33	↓
Payments to Other Bodies	464	41	468	3	0.01	↓
Other	0	0	0	0	0.00	→
Gross Expenditure	1,441	592	1,539	98	0.07	↓
Income	(160)	(31)	(201)	(41)	-0.26	↑
Net Expenditure	1,281	561	1,338	57	0.04	↓
Raising Attainment - Primary	£000	£000	£000	£000	%	
Employee	0	309	309	309	0.00	↓
Property	0	0	0	0	0.00	→
Transport and Plant	0	0	0	0	0.00	→
Supplies, Services and Admin	0	3	3	3	0.00	↓
Payments to Other Bodies	0	33	33	33	0.00	↓
Other	0	0	0	0	0.00	→
Gross Expenditure	0	345	345	345	0.00	↓
Income	0	(345)	(345)	(345)	0.00	↑
Net Expenditure	0	0	0	0	0.00	→
Raising Attainment - Secondary	£000	£000	£000	£000	%	
Employee	729	501	729	0	0.00	↓
Property	0	0	0	0	0.00	→
Transport and Plant	0	0	0	0	0.00	→
Supplies, Services and Admin	0	140	0	0	0.00	→
Payments to Other Bodies	0	1	0	0	0.00	→
Other	0	0	0	0	0.00	→
Gross Expenditure	729	643	729	0	0.00	↓
Income	(729)	(643)	(729)	0	0.00	→
Net Expenditure	(0)	(0)	0	0	0.00	↓
Pupil Equity Fund	£000	£000	£000	£000	%	
Employee	0	1,540	1,540	1,540	0.00	↓
Property	0	0	0	0	0.00	→
Transport and Plant	0	2	2	2	0.00	↓
Supplies, Services and Admin	0	296	296	296	0.00	↓
Payments to Other Bodies	3,426	(16)	(16)	(3,442)	0.00	↑
Other	0	0	0	0	0.00	→
Gross Expenditure	3,426	1,821	1,822	(1,604)	0.00	↑
Income	(3,426)	(1,821)	(1,822)	1,604	0.00	↓
Net Expenditure	(0)	0	0	0	0.00	↓
Creative Services	£000	£000	£000	£000	%	
Employee	701	386	696	(4)	-0.01	↑
Property	0	0	0	0	0.00	→
Transport and Plant	0	1	1	1	0.00	↓
Supplies, Services and Admin	11	7	12	1	0.09	↓
Payments to Other Bodies	0	0	0	0	0.00	→
Other	0	0	0	0	0.00	→
Gross Expenditure	712	395	710	(2)	0.00	↑
Income	(118)	(44)	(111)	7	0.06	↓
Net Expenditure	594	351	599	5	0.01	↓

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

APPENDIX 3

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	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).				
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.				

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

APPENDIX 3

YEAR END DATE

31 October 2020

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

**Secondary Schools (Laura Mason)**

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


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

APPENDIX 3

YEAR END DATE

31 October 2020

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

<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.				

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

APPENDIX 3

YEAR END DATE

31 October 2020

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

**Education Development**

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



Efficiency reference	Efficiency Detail	budgeted Amount £	Projection of Total Saved £	Projection of Total Not Saved £	Comment
MA5	Probationers	263,000	263,000	-	Achieved
MA6	Reduce Creative Learning team	23,745	23,745	-	Achieved
		<b>286,745</b>	<b>286,745</b>	<b>-</b>	

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME - EDUCATION  
OVERALL PROGRAMME SUMMARY

APPENDIX 5

MONTH END DATE

31 October 2020

PERIOD

7

Project Status Analysis	Project Life Status Analysis				Current Year Project Status Analysis					
	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status	Number of Projects at RAG Status	% Projects at RAG Status	Spend to Date £000	% Project Spend at RAG Status		
Red										
Projects are forecast to be overspent and/or experience material delay to completion	7	54%	39,488	66%	7	54%	3,670	98%		
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0%	0	0%	0	0%	0	0%		
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	6	46%	20,631	34%	6	46%	87	2%		
TOTAL EXPENDITURE	13	100%	60,119	100%	13	100%	3,757	100%		
	Project Life Financials				Current Year Financials					
	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Budget £000	Spend to Date £000	Forecast Spend £000	Forecast Variance £000	Slippage £000	Over/ (Under) £000
Red										
Projects are forecast to be overspent and/or significant delay to completion	83,213	39,488	83,339	126	14,811	3,670	10,178	(4,633)	(4,759)	126
Amber										
Projects are either at risk of being overspent and/or delay in completion (although this is unquantifiable at present) or the project has any issues that require to be reported at this time	0	0	0	0	0	0	0	0	0	0
Green										
Projects are on target both in relation to overall budget and the forecast stages in the project life cycle and no issues are anticipated at this time	21,204	20,631	21,206	2	650	87	651	1	0	1
TOTAL EXPENDITURE	104.417	60.119	104.545	128	15.461	3.757	10.829	(4.632)	(4.759)	127

PERIOD END DATE

31 October 2020

PERIOD

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1	<b>Free School Meals</b>						
	Project Life Financials	199	97	49%	199	0	0%
	Current Year Financials	102	0	0%	0	(102)	-100%
	Project Description	Provision of Capital Funding from Scottish Government to implement free school meal initiative.					
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Jul-21		
	<b>Main Issues / Reason for Variance</b>						
	Due to the restrictions imposed by COVID-19 and the reprioritisation of tasks there will a delay in the completion of the project. Proposals for Christie Park and Gavinburn have been developed however due to nature of the works they cannot be carried out until next summer recess. As a result £0.102m is required to be rephased to 2021/22.						
<b>Mitigating Action</b>							
Opportunities to mitigate are limited due to need for work to be carried out around school holidays and building services resources therefore engagement with subcontractor has now taken place to minimise further delay.							
<b>Anticipated Outcome</b>							
Project completed within budget albeit later than anticipated.							

2	AV Equipment - Education						
	Project Life Financials	1,110	93	8%	1,110	0	0%
	Current Year Financials	445	88	20%	160	(285)	-64%
	Project Description	Purchase of AV Equipment for Education.					
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22		
	Main Issues / Reason for Variance						
	Project was delayed due to COVID-19 restrictions, however now progressing with phase one of the plan which involves replacement of boards with emergency replacement for broken boards. Officers have been calling off a single supplier framework, however procurement have advised better value could be achieved from going to tender. Project will therefore now go out to tender resulting in a revised anticipated forecast of £0.160m in the current year with £0.285m required to be rephased to 2021/22.						
	Mitigating Action						
	None available.						
	Anticipated Outcome						
Purchase of AV Equipment for Education.							

PERIOD END DATE

31 October 2020

PERIOD

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

<b>3</b>	<b>Kilpatrick School - New Build</b>					
	Project Life Financials	10,841	10,812	100%	10,958	117 1%
	Current Year Financials	154	125	81%	271	117 76%
	Project Description	Design and build of construction of Additional Support Needs School.				
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21	
	<b>Main Issues / Reason for Variance</b>					
	<p>The Final Account has yet to be agreed and will require to be negotiated as the contractor is claiming additional monies beyond the contract sum and available budget, which generates a financial risk that Officers are seeking to mitigate where possible. At present, the project life forecast outturn is anticipating an overspend in the region of £0.387m which constitutes the additional asbestos removal costs and the final 1.5% retention which there is a contractual obligation to pay. Previously an anticipated overspend has been reported but there is a risk this may increase because the contractor has applied for payment greater than the agreed contract sum and has also submitted a loss and expense claim. Officers continue to work to fully agree the final account and determine the extent of overspend. Project was physically complete November 2017 with retentions due to be paid, with partial retention release of £0.125m processed in October with the balance of £0.023m due to be released when the final defect is rectified. At this time there is one issue still to be resolved, however it is anticipated full retention release will occur in 2020/21. The defect relating to internal decor and flooring is substantially complete, however defect remains live and Principal Contractor is in the process of closing it out.</p>					
	<b>Mitigating Action</b>					
	Opportunities to mitigate are limited at this time. The Council is obligated to make substantiated payment, however continue to meet					
	<b>Anticipated Outcome</b>					
	Project complete albeit over budget.					

<b>4</b>	<b>New Balloch Campus</b>					
	Project Life Financials	16,701	16,694	100%	16,709	9 0%
	Current Year Financials	10	3	35%	18	9 90%
	Project Description	Construction of new primary school in Balloch to incorporate St Kessog's PS, Haldane PS and Jamestown PS and EE&CC.				
	Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21	
	<b>Main Issues / Reason for Variance</b>					
	<p>The main construction project reached the end of the defect rectification period on 9 February 2019, however retention of £0.016m is currently being held and will be released when the Making Good Defects certificate is issued, which is forecast in 2020/21. The overall project is reporting an anticipated overspend of £0.246m against the original budget (prior to additional budget being allocated) at this time and is expected to be financially complete in 2020/21 with the release of retention on both the main construction contract and the Haldane demolition contract.</p>					
	<b>Mitigating Action</b>					
	None available.					
	<b>Anticipated Outcome</b>					
	Delivery of project on programme, however forecast overspend in the region of £0.246m.					

PERIOD END DATE

31 October 2020

PERIOD

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5 **Schools Estate Improvement Plan**

Project Life Financials	20,000	6,479	32%	20,000	0	0%
Current Year Financials	10,635	2,838	27%	7,747	(2,888)	-27%
Project Description	Improvement of Schools Estate.					
Project Lifecycle	Planned End Date	31-Mar-24	Forecast End Date	31-Mar-24		

**Main Issues / Reason for Variance**

With regards to the new Renton Campus, the project has been impacted upon by COVID-19 outbreak. This has impacted the spend projections for this financial year as the site was closed for a duration of 13 weeks. It is anticipated that the overall project will be complete by July 2022. (Previously April 2022). Officers have now agreed the revised contract completion dates accounting for the additional 13 weeks. With regards to the ongoing works at St Mary's Alexandria, the project has been impacted by COVID 19 but scoping exercise will be completed by end December 2020 and spend profile confirmed. At this time it is anticipated that £2.888m of this years budget will be required to be rephased into 2021/22.

**Mitigating Action**

With regards to the new Renton Campus, Officers are exploring programme mitigating measures at this time to consider improvement to the phased completion dates.

**Anticipated Outcome**

Project delivered within budget and to the revised programme, following COVID-19.

6 **Schools Estate Improvement Plan - Phase 2 - Next Phase 2020/21**

Project Life Financials	25,800	29	0%	25,800	0	0%
Current Year Financials	1,000	29	3%	60	(940)	-94%
Project Description	Improvement of Schools Estate.					
Project Lifecycle	Planned End Date	31-Mar-24	End Date	31-Mar-24		

**Main Issues / Reason for Variance**

The next phase of the Schools Estate Improvement Plan involves the development of the next phase of the plan in the Fairley area. The Capital Investment Team have been tasked with providing a funding submission to the Scottish Government Learning Estate Improvement Programme to support the delivery of key priority areas set out within the new West Dunbartonshire Learning Estate Strategy 2020-2030. The bid submission was made in October 2020 with a decision estimated to be reported in January 2021. A site analysis feasibility study has been drafted for existing locations and being reviewed by officers at this time. It is anticipated that £0.060m will be spent this financial year, with £0.940 required to be rephased to 2021/22.

**Mitigating Action**

None required at this time

**Anticipated Outcome**

Phase 2 funding bid to be submitted when date is available.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT RED ALERT STATUS

APPENDIX 6

PERIOD END DATE

31 October 2020

PERIOD

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

7	Early Years Early Learning and Childcare Funding					
	Project Life Financials	8,562	5,284	62%	8,562	00%
	Current Year Financials	2,465	587	24%	1,922	(543)-22%
	Project Description	Early learning and childcare funding awarded to West Dunbartonshire Council to facilitate the expansion in entitlement to funded ELCC to 1140 hours from August 2020.				
	Project Lifecycle	Planned End Date	31-Mar-22	Forecast End Date	31-Mar-22	
	Main Issues / Reason for Variance					
	Due to the restrictions implemented for COVID-19 the project was delayed as works could not be carried out within the timescales originally planned. As a result anticipated spend for 2020/21 is £1.922m with £0.543m required to be rephased to 2021/22.					
Mitigating Action						
None available at this time.						
Anticipated Outcome						
The project will be completed to deliver the requirements of the Early Years expansion plans.						

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 October 2020

PERIOD

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

1 **Choices Programme - to assist young people who require additional support**

Project Life Financials	750	609	81%	750	0	0%
Current Year Financials	147	7	5%	147	0	0%
Project Description	Bringing together Central Support Services which will include relocation of Choices Programme.					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Project impacted by COVID-19 measures and unable to gain site access. Snagging works were completed in August 2020 and additional works to STEM area will take place over December 2020 and January 2021.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Project delivered on time and on budget.

2 **Online Payment System for Education Establishments**

Project Life Financials	52	50	96%	52	0	0%
Current Year Financials	2	0	0%	2	0	0%
Project Description	Cashless Catering within Primary Schools.					
Project Lifecycle	Planned End Date	31-Mar-21	Forecast End Date	31-Mar-21		

**Main Issues / Reason for Variance**

It is anticipated that project will be delivered on time and on budget.

**Mitigating Action**

None currently required.

**Anticipated Outcome**

Project was delivered on time and on budget,

3 **OLSP - New Build**

Project Life Financials	4,092	4,093	100%	4,092	0	0%
Current Year Financials	0	1	0%	0	0	0%
Project Description	Design and construction of new Secondary School in Bellsmyre, Dumbarton.					
Project Lifecycle	Planned End Date	31-Mar-20	End Date	31-Mar-20		

**Main Issues / Reason for Variance**

Final invoice for Principal Designers fee paid in 2020/21, therefore project now physically and financially complete.

**Mitigating Action**

None Required

**Anticipated Outcome**

New Build opened to pupils on 25 October 2017 in line with the programme. Project reporting an overspend.

4 **Aitkenbar PS, St Peters PS, Andrew Cameron EE&CC**

Project Life Financials	10,384	10,385	100%	10,386	2	0%
Current Year Financials	66	67	101%	67	1	1%
Project Description	Design and construction of new co-located school to replace 3 separate establishments.					
Project Lifecycle	Planned End Date	31-Mar-21	End Date	31-Mar-21		

**Main Issues / Reason for Variance**

Officers attended a final inspection on 30 September 2020 where it was agreed to close the remaining 2 defects. As such, the Making Good Defects certificate and final payment certificate in the sum of £0.016m have now be released. This concludes the final anticipated expenditure and as such the project is complete.

**Mitigating Action**

None required.

**Anticipated Outcome**

Delivery of project on programme and under budget.

WEST DUNBARTONSHIRE COUNCIL  
GENERAL SERVICES CAPITAL PROGRAMME  
ANALYSIS OF PROJECTS AT GREEN ALERT STATUS

APPENDIX 7

PERIOD END DATE

31 October 2020

PERIOD

7

Budget Details	Project Life Financials					
	Budget	Spend to Date		Forecast Spend	Variance	
	£000	£000	%	£000	£000	%

5 **Schools Estate Refurbishment Plan**

Project Life Financials	5,508	5,493	100%	5,508	0	0%
Current Year Financials	16	12	73%	16	0	0%

Project Description Completion of condition surveys has been carried out to identify works required to bring various schools from Condition C to Condition B.

Project Lifecycle Planned End Date 31-Mar-21 Forecast End Date 31-Mar-21

**Main Issues / Reason for Variance**

Final budget expenditure to be incurred in 2020/21.

**Mitigating Action**

None available

**Anticipated Outcome**

To improve the condition of schools within budget albeit later than first anticipated.

6 **Digital Inclusion**

Project Life Financials	418	1	0%	418	0	0%
Current Year Financials	418	1	0%	418	0	0%

Project Description Increase the ratio of chrome book devices for most disadvantaged children and families and support for families with remote access.

Project Lifecycle Planned End Date 31-Mar-21 Forecast End Date 31-Mar-21

**Main Issues / Reason for Variance**

New Scottish Government funding to support the most disadvantage children in West Dunbartonshire by increasing the chromebook to pupil ratio. 358 chromebooks have been distributed the remaining 1,726 devices are in the process of being ordered. Budget spend anticipated in 2020/21.

**Mitigating Action**

None required at this time.

**Anticipated Outcome**

Increase the chromebook ratio for most disadvantaged children.