


**WEST DUNBARTONSHIRE COUNCIL
REVENUE BUDGETARY CONTROL 2019/2020
ANALYSIS FOR VARIANCES OVER £50,000**


APPENDIX 3

YEAR END DATE

31 October 2019

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

Primary Schools (Laura Mason)	27,816	27,889	73	0%	
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise because teacher salaries are slightly greater than assumed in the budget and savings from teacher turnover and APT&C staff have not materialised . This has been partly offset by additional income, mainly from staff secondments .				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend is likely to continue				

Secondary Schools (Laura Mason)	26,449	26,600	151	1%	
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The main adverse variances are the significant drop in demand for school meals and vending machine income in the secondaries (£181k) and the school meals income budget being overstated (£62k).This is partially offset by a projected underspend on the school bus contract.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An adverse variance is likely to continue				


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Additional Support Needs (Claire Cusick)	14,839	15,193	354	2%	
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The overspend on day care placements (£327k) has increased following the placement of several cases with needs that could not be accommodated within the existing schools' estate.				
Mitigating Action	The requirement for Daycare Placements are demand-led services taken jointly with HSCP following a joint 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 the Daycare budget will overspend.				

Psychological Services (Laura Mason)	490	423	(67)	-14%	
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	This favourable variance is due to staff secondments to SAC/PEF and Early Years expansion.				
Mitigating Action	No action necessary due to a favourable variance				
Anticipated Outcome	A favourable variance likely to continue.				

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Early Learning & Childcare (Kathy Morrison)	8,345	8,136	(209)	-3%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	Employee Costs are showing an underspend mainly due to staff vacancies. Some of this is roll-related (and will change as roll numbers rise during the year) and some is due to delays in the recruitment process.				
Mitigating Action	Staffing levels vary continuously basis due to the statutory staff/ children ratios. Vacancies will continue to be monitored to ensure the most efficient use of staffing and financial resources. Recruitment has been ongoing and a number of new starts are anticipated in November. This will ensure that the level of service - dictated by roll numbers - is not adversely affected.				
Anticipated Outcome	A favourable variance is projected at the year end.				
PPP (Laura Mason)	14,776	14,531	(245)	-2%	↑
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	This favourable variance is in relation to lower than anticipated utility costs which reflects 2018/19 outturn.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance is projected at the year end.				

