

WEST DUNBARTONSHIRE COUNCIL
 REVENUE BUDGETARY CONTROL 2019/20
 ANALYSIS FOR VARIANCES OVER £50,000


APPENDIX 3


YEAR END DATE

31 January 2020

Budget Details	Variance Analysis				RAG Status
	Total Budget	Annual Spend	Variance		
	£000	£000	£000	%	
Primary Schools (Laura Mason)	27,727	27,870	142	1%	↓
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 . In addition there are adverse maternity costs of £115k. This has been partly offset by additional income, mainly from staff secondments (£125k).				
Mitigating Action	Management will continue to review the service and take action were appropriate to minimise the overspend				
Anticipated Outcome	An overspend is likely to continue				

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

Secondary Schools (Laura Mason)	26,446	26,717	271	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). In addition teacher costs, including cover/maternity, are higher than budgeted (£68k) . Adverse variances are also partly offset by non-teaching vacancies and a projected underspend on the school bus contract.				
Mitigating Action	Management will continue to review the service and take action were appropriate to minimise the overspend				
Anticipated Outcome	An adverse variance is likely to continue				

Additional Support Needs (Claire Cusick)	14,897	15,537	640	4%	
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The overspend on day care placements (£273k) and residential placements (£267k) continues following the placement of several cases with needs that could not be accommodated within the existing schools' estate. The number of day care placements is 1.7% higher than at this time last year and average placement costs are 8.5% higher. Although the average residential cost placement is 3.4% less than last year (due to the cessation of a particularly high placement) the number of pupils placed in residential is 20% higher than last year.				
Mitigating Action	Management will continue to review day care placements with a view to minimising this overspend				
Anticipated Outcome	An adverse variance is likely to continue given the nature of the day care placements				

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

Psychological Services (Laura Mason)	491	430	(61)	-12%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	Income from reallocated salaries is now forecast higher than budgeted.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance likely to continue.				

Early Learning & Childcare (Kathy Morrison)	8,544	8,337	(207)	-2%	↑
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 will be due to delays in the recruitment process.				
Mitigating Action	Staffing costs vary continuously due to statutory staff/children ratios. Vacancies will continue to be monitored to ensure the most efficient use of staffing and resources. Recruitment is ongoing and a number of new starts are anticipated to be in post by the end of January. 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.				

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

PPP (Laura Mason)	14,776	14,531	(246)	-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 attributable to lower than anticipated utility costs which reflect the 2018/19 outturn.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance is projected at the year end.				

Workforce CPD (Claire Cusick)	340	253	(87)	-26%	↑
Service Description	This service covers teacher training and professional development.				
Main Issues / Reason for Variance	There has been a transfer of employee costs to SAC to cover the Children Neighbourhood Co-ordinator function.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance is projected at the year end.				