

ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE	31 July 2019
PERIOD	PERIOD 4

Budget Details	Variance Analysis			
	Total Budget	Forecast Spend	Forecast Variance	RAG Status

Education

Primary Schools (Laura Mason)		28,200	28,493	293	1%	↓
Service Description	This service area includes all Primary Schools.					
Main Issues / Reason for Variance	The main variances arise because average teacher salaries are greater than assumed in the budget (£30k) and savings from teacher turnover (£80k) have not materialised. In addition there are adverse cover costs of £160k					
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)		26,393	26,605	212	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 (£80k). This is partially 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 where appropriate to minimise the overspend.					
Anticipated Outcome	An adverse variance is likely to continue					

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Special Schools (Claire Cusick)	14,794	14,808	14	0%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The overspend on day care placements (£74k) and lower than anticipated income from other local authority placements within WDC (£66k) has been partly offset by vacancies.				
Mitigating Action	Management will continue to review day care placements with a view to minimising this overspend				
Anticipated Outcome	It is hoped that the small adverse variance can be recovered				

Psychological Services (Laura Mason)	508	497	(11)	-2%	↑
Service Description	This service provides Psychological Support to pupils within West Dunbartonshire.				
Main Issues / Reason for Variance	Employee costs include additional staff who are to be recharged to PEF/SAC. Accordingly, the adverse variance in employee costs is offset by a favourable variance against income from reallocated salaries.				
Mitigating Action	No action required				
Anticipated Outcome	A small favourable variance is anticipated				

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Pre 5s (Laura Mason)	8,317	8,075	(242)	-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 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 by October. this will ensure that the 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	14,560	(217)	-1%	↑
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				

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Education Development	1,471	1,427	(44)	-3%	↑
Service Description	This service includes spend in areas such as technician service, language programmes and senior phase programmes.				
Main Issues / Reason for Variance	Employee costs lower than expected because of charges to SAC				
Mitigating Action	Officers will continue to monitor the budget .				
Anticipated Outcome	It is anticipated that the favourable variance will continue				