

WEST DUNBARTONSHIRE COUNCIL

BUDGETARY CONTROL REPORTING – PERIOD 1 to 4 2013/14

ANALYSIS FOR VARIANCES OVER £25,000/10%

EDUCATIONAL SERVICES

SERVICE: Primary Schools

£24,603 Fav

There is a favourable variance of £56k in relation to staffing which is mainly due to lower than anticipated cover costs at this time. Cover can vary throughout the academic year and therefore this variance may change as the year progresses.

Property costs have an adverse variance of £40k which is mainly due to the metered water rates being higher than anticipated when the budgets were set. The estimates were set based on anticipated water usage in 2012/13. The 2012/13 water rate charges were subsequently increased based upon a review of usage which took place towards the end of the year after the 2013/14 budget was set.

SERVICE: Secondary Schools

£35,750 Adv

The adverse variance is mainly due to cover costs being higher than anticipated (cover costs are a reactive budget and can vary throughout the academic year). The adverse variance is also in part due to turnover savings for non-teaching staff not being met within secondary schools and the number of staff remaining opted into the pension scheme being higher than anticipated when the budget was set. Teachers are included in the superannuation auto enrolment of staff. There will however be minimal increase in teaching staff costs due to the already high enrolment of teachers in the superannuation scheme.

There is also a favourable variance of £33k in relation to transport costs. This is due to the new contract with SPT being lower than anticipated when the budget was set.

SERVICE: Special Schools

£72,398 Fav

The favourable variance is mainly due to fewer children being in residential and day care placements than anticipated when the budgets were set. This is a reactive budget and children are placed within schools throughout the year as the need arises.

This variance is partially offset by an adverse variance of £17k in relation to transport costs. This is mainly due to taxi costs being higher than anticipated. The use of taxis to transport children to and from school is led through requirement and therefore this budget could vary throughout the year as demand requires.