

ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE

31 August 2023

PERIOD

P5

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

Education

| | | | | | | |
|--------------------------------------|--|--------|--------|------|----|---|
| Primary Schools (Laura Mason) | | 33,900 | 33,849 | (51) | 0% | ↑ |
| Service Description | This service area includes all Primary Schools. | | | | | |
| Main Issues / Reason for Variance | The principal adverse variances are an increase in the caseload for clothing grants (£122k) ,an overspend against APT&C employee costs (£213k) following the increase in turnover targets and an overspend on teacher costs (£105k) following the pay award agreed after the budget was set. SPT bus contract costs are also anticipated to be higher (£36k) than when the budget was set. Offsetting this is a favourable variance against school meals income following an alteration in the expansion of free school meals to primaries 6 and 7 (£155k) albeit income from lets is adverse (£19k). Utility prices have been particularly volatile over the past 18 months. Electricity and gas budgets were increased by about 11% for 2023/24 . However, actual prices for electricity have increased by up to 70% while gas prices have fallen by 22%. The overall impact has been favourable - while electricity has an adverse variance of £51k while gas has a favourable variance of £440k. | | | | | |
| Mitigating Action | expenditure (particularly utility prices) and income (particularly income from school meals in the new academic year) will be closely monitored | | | | | |
| Anticipated Outcome | a small underspend is anticipated | | | | | |

| | | | | | | |
|--|--|--------|--------|-----|----|---|
| Secondary Schools (Laura Mason) | | 32,978 | 33,347 | 368 | 1% | ↓ |
| Service Description | This service area includes all Secondary Schools. | | | | | |
| Main Issues / Reason for Variance | The principal adverse variances are an overspend on APT&C employee costs (£100k) following the increase in turnover targets and an overspend on teacher costs (£105k) following the pay award agreed after the budget was set. Income from lets (£111k) and from school meals (£175k) are likely to be less than anticipated when the budget was set. Utility prices have been particularly volatile over the past 18 months. Electricity and gas budgets were increased by about 11% for 2023/24 . However, actual prices for electricity have increased by up to 70% while gas prices have fallen by 22%. The overall impact has been favourable while electricity has an adverse variance of £35k while gas has a favourable variance of £149k. | | | | | |
| Mitigating Action | expenditure and income will be closely monitored | | | | | |
| Anticipated Outcome | an overspend is anticipated | | | | | |

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| Additional Support Needs (Claire Cusick) | 17,224 | 18,526 | 1,302 | 8% | ↓ |
| Service Description | This service area covers all ASN Services. | | | | |
| Main Issues / Reason for Variance | The principal adverse variances are an overspend on employee costs, principally APT&C, (£169k) following the increase in turnover targets . Transport costs will be significantly over-budget due to difficulties sourcing sufficient taxis with a subsequent need to replace them with buses (£265k). Day placements are currently on a par with last year but average day placement costs are significantly higher (£250k) while residential placements (£676k) are 3% greater at a time when residential placement costs have increased considerably. There is an adverse variance against the budget for placements with other local authorities (£47k) and projected income from other local authority placements within West Dunbartonshire is also adverse (£76k). Income to assist with Ukrainian pupils (£176k) has been received and will offset additional employee costs. | | | | |
| Mitigating Action | expenditure and income will be closely monitored | | | | |
| Anticipated Outcome | an overspend is anticipated | | | | |