

ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE 31 July 2022

PERIOD P4

Budget Details	Variance Analysis			
		Total Budget	Forecast Spend	Forecast Variance

<b>Education</b>
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<b>Primary Schools (Laura Mason)</b>		31,800	31,605	(195)	-1%	<span style="color: green;">↑</span>
Service Description	This service area includes all Primary Schools.					
Main Issues / Reason for Variance	The budget was set before the delay to free school meal expansion was confirmed. As primaries 6 & 7 will now not be covered by universal free school meal provision income from school meals will be significantly above the budgeted target income (£170k) The increase clothing grants (£10k) has been offset by a favourable variance on employee costs (£25k) and property costs (£22k)					
Mitigating Action	None necessary					
Anticipated Outcome	The favourable variance on employee costs may decline if vacancies are filled within the current period of recruitment restrictions. There is the potential for the upward pressure on utility costs to increase although the additional income from FSM should offset the consequences of these pressures.					

<b>Secondary Schools (Laura Mason)</b>		30,984	31,097	113	0%	<span style="color: red;">↓</span>
Service Description	This service area includes all Secondary Schools.					
Main Issues / Reason for Variance	Income from sale of school meals is currently projected to be less than budgeted (£85k). The remaining adverse variance is due primarily to a small overspend on employee costs (25k)					
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend. School meals income depends on higher uptake from August.					
Anticipated Outcome	small adverse variance anticipated					

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<b>Additional Support Needs (Claire Cusick)</b>	16,611	16,651	40 0%	↓
Service Description	This service area covers all ASN Services.			
Main Issues / Reason for Variance	The adverse variance within employee costs (£67k) is due to a combination of turnover targets not being achieved and greater staffing as part of our efforts to minimise external placements. Payments to Other Bodies adverse variance is due to the ongoing high demands on the Residential Placements Budget (£525k) albeit this is partly offset by lower payments to other external bodies (£107k). Income from other local authorities placing children within WDC schools is expected to be less than budgeted (£43k).			
Mitigating Action	The requirement for Residential Placements is demand-led and decisions are taken jointly with HSCP following an 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	adverse variance anticipated			

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<b>PPP (Laura Mason)</b>	15,395	15,452	57 0%	↓
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	The adverse variance has arisen due to water rates and contract cleaning costs being greater than when the budget was set.			
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.			
Anticipated Outcome	adverse variance anticipated			