

WEST DUNBARTONSHIRE COUNCIL**BUDGETARY CONTROL REPORTING – PERIOD 1 to 7 2013/14****ANALYSIS FOR VARIANCES OVER £25,000/10%****EDUCATIONAL SERVICES****SERVICE: Primary Schools****£48,009 Fav**

There is a favourable variance of £94k 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. This saving on cover is partly offset by increased pension costs due to the number of staff remaining opted into the pension scheme being higher than anticipated when the budget was set.

Property costs have an adverse variance of £45k 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**£5,873 Fav**

There is an adverse variance of £37K in relation to staffing which is mainly due to cover costs being higher than anticipated (cover costs are a reactive budget and can vary throughout the academic year). There are also overspends anticipated due to increased pension costs due to the number of staff remaining opted into the pension scheme being higher than anticipated when the budget was set.

Property costs have an adverse variance of £26K due to meter water rates being greater than anticipated. 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.

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**£101,535 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 £21k 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.

Clothing grants are overspent by £2k (22%) due to a greater uptake than anticipated when the estimates were set.

SERVICE: PPP

£23,413 Fav

There is a favourable variance on the unitary charge of £41K. This is due to the inflationary rate assumed when the budget was set being lower than anticipated. This is partly offset by an increase in utility charges due to the actual charges received being higher than anticipated when the budgets were set.

SERVICE: Schools Other

£3,188 Fav

The music technicians service generated income of £4K (83%) from the repair of musical instruments. This is higher than anticipated when the estimates were set.