

ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE 31 January 2022

PERIOD P10

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

Education

Primary Schools (Laura Mason)	29,534	29,721	187	1%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The adverse variance of £187k is made up of £31k which is covid specific, leaving £156k as non-covid related. The main reason behind this is an overspend in employee costs (£171k) mainly due to unbudgeted maternity pay, cover pressures and turnover not being achieved .				
Mitigating Action	Budgets will be closely monitored but little can be done directly to the causes of the variance				
Anticipated Outcome	An overspend is anticipated				

Secondary Schools (Laura Mason)	29,512	29,751	239	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The adverse variance of £239k is made up of £328k which is covid specific, leaving £89k favourable as non-covid related. This favourable variance is within employee costs due to some vacancies.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overall overspend. School meals income since August although below pre-pandemic levels has been rising and school lets have recommenced.				
Anticipated Outcome	An overspend primarily because of budgeted income not being achieved				

Additional Support Needs (Claire Cusick)	17,116	18,028	912	5%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	The adverse variance of £912k is made up of £847k which is covid specific, leaving £65k as non-covid related. This variance arises within employee costs and is due to turnover targets not being achieved.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend is anticipated given the pressures on the residential and taxi budgets				

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Budget Details	Variance Analysis				
	Total Budget	Forecast Spend	Forecast Variance		RAG Status
Pre 5s (Laura Mason)	8,541	8,534	(8)	0%	↑
Service Description	This services area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	As there has been greater expenditure from expansion grant there is an adverse variance against employee costs and a favourable variance against income				
Mitigating Action	none necessary				
Anticipated Outcome	small favourable variance anticipated				
PPP (Laura Mason)	14,657	14,790	132	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	There are overspends against both electricity (£85k) and cleaning (£40k) as the budgets were set too low (both overspent in 2021/22 too).				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overall overspend. However, there is little that can be done given the cause of the reported overspends.				
Anticipated Outcome	An overspend because of insufficient budget				
Central Admin (Laura Mason)	364	363	(0)	0%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	There are overspends against employee costs , supplies and services and other payments as all expenditure covered by either Scottish Government funding (free school meals during holidays, pandemic support packages, thank you payments) or WDC recovery funds are recored here. the large favourable variance against income brings the overall variance to nil.				
Mitigating Action	none necessary				
Anticipated Outcome	outttun on budget anticipated				