

ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE 30 June 2024

PERIOD P3

Budget Details	Variance Analysis			
		Total Budget	Forecast Spend	Forecast Variance

**Education**

<b>Primary Schools (Laura Mason)</b>		33,428	33,155	(273)	-1%	↑
Service Description	This service area includes all Primary Schools.					
Main Issues / Reason for Variance	The favourable variance is attributable to the average unpromoted salary being slightly less than predicted when the budget was set					
Mitigating Action	none					
Anticipated Outcome	favourable variance					

<b>Secondary Schools (Laura Mason)</b>		34,632	34,475	(157)	0%	↑
Service Description	This service area includes all Secondary Schools.					
Main Issues / Reason for Variance	The favourable variance is attributable to the average unpromoted salary being slightly less than predicted when the budget was set. This has offset the adverse variance which has arisen due to the increase in electricity costs being higher than anticipated when the budget was set and accidental/malicious damage costs being higher than expected.					
Mitigating Action	none					
Anticipated Outcome	favourable variance					

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<b>Additional Support Needs (Claire Cusick)</b>	21,142	21,653	511	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Employee costs are adverse following the Council decision after the budget was set to accommodate additional ASN cases in mainstream schools as part of the enhanced support within local learning communities. In addition electricity costs and taxis have been higher than anticipated when the budget was set. The final budget pressure is increased costs for placements within other local authorities.				
Mitigating Action	none possible at present				
Anticipated Outcome	overspend anticipated				
<b>Pre 5s ( Laura Mason)</b>	9,094	9,237	142	2%	↓
Service Description	This service area includes all Early Years establishments within West Dunbartonshire.				
Main Issues / Reason for Variance	Net cross-boundary transactions are a net cost of £102k. In addition, the budget assumed a £31k recharge to capital which will no longer proceed.				
Mitigating Action	none possible at present				
Anticipated Outcome	adverse variance				

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<b>Central Admin (Laura Mason )</b>		864	1,000	135 16%	↓
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	Summer Programme activities (£59k) are covered by an earmarked balance. The remaining adverse variance is attributable to school meal holiday payments being in excess of the sum allocated by the Scottish Government - our eligible caseload is now about 24% higher than the caseload implicit in our actual allocation.				
Mitigating Action	none possible				
Anticipated Outcome	overspend anticipated				

