

## ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE

31 July 2020

PERIOD

P4

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

## Education

<b>Primary Schools (Laura Mason)</b>	28,891	29,340	449	2%	↓
Service Description	This service area includes all Primary Schools.				
Main Issues / Reason for Variance	The main variances arise due to savings from teacher turnover not materialising £263k. Also with school closures from April-Aug because of COVID-19 no income was generated from school meals resulting in an adverse income variance of £182k.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved and lost income due to school closures is anticipated				

<b>Secondary Schools (Laura Mason)</b>	28,766	29,144	378	1%	↓
Service Description	This service area includes all Secondary Schools.				
Main Issues / Reason for Variance	The adverse variance is mainly due to the loss of income from school meals and lets (£276k). With the closure of schools between April -Aug because of COVID-19 no income was able to be generated. In addition savings from teacher turnover have not materialised.				
Mitigating Action	Management will continue to review the service and take action where appropriate to minimise the overspend.				
Anticipated Outcome	An overspend primarily because of turnover not being achieved and lost income due to school closures is anticipated				

## ANALYSIS FOR VARIANCES OVER £50,000

MONTH END DATE

31 July 2020

PERIOD

P4

Budget Details	Variance Analysis				
	Total Budget	Forecast Spend	Forecast Variance	RAG Status	
<b>Additional Support Needs (Claire Cusick)</b>	16,190	16,516	326	2%	↓
Service Description	This service area covers all ASN Services.				
Main Issues / Reason for Variance	Payments to Other Bodies are currently overspent due to more children being placed within residential placements as a result of the more demanding nature of their educational requirements. Residential placements are demand-led and can fluctuate throughout the year. However, at present the number of placements is up over 12% on last year.				
Mitigating Action	The requirement for Residential Placements are demand-led services 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	If current levels of demand continue then it is anticipated that the Residential budget will overspend.				
<b>Curriculum for Excellence ( Laura Mason)</b>	64	52	(12)	-19%	↑
Service Description	This service area is designed to achieve a transformation in education by providing a coherent, more flexible and enriched curriculum from the ages of 3 to 18.				
Main Issues / Reason for Variance	Budget for CfE has been held back to assist with the underfunded probationer issue.				
Mitigating Action	No action required				
Anticipated Outcome	Favourable variance will be used to offset probationer issue (still to be confirmed)				
<b>Central Admin (Laura Mason )</b>	263	181	(82)	-31%	↑
Service Description	This service area covers Education Directorate				
Main Issues / Reason for Variance	The favourable variance is mainly due to expenditure relating to food provision - specifically holiday hunger - being transferred to the Pupil Equity Fund to assist with covering covid-related pressures elsewhere within Education.				
Mitigating Action	No action required.				
Anticipated Outcome	A favourable variance is projected at the year end.				