Education Resources Variance Analysis 2008/09 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(370k) over	Teachers Basic / Superannuation / NI - (304k) over	Schools - (304k) over	This overspend is mainly attributable to cover, including maternity cover.
		Teacher Training - 200k under	Schools - 200k under	This underspend is a result of management savings and will be used to offset budget pressures elsewhere.
		Teachers Other Employee Costs - 47k under	Schools - 47k under	This underspend is a result of management savings and will be used to offset budget pressures elsewhere.
		APT&C Basic / Superannuation / NI - (320k) over	Schools - (320k) over	This overspend is due to a previous increase in average salaries relating mainly to School Support and Early Years employees.
Property Costs	77k under	Security Costs - (65k) over	Schools - (65k) over	This overspend reflects the costs of providing additional security at decant facilities.
		Ground Maintenance - 279k under	Schools - 279k under	This underspend is due to the transfer of secondary schools as part of the Schools Modernisation Programme and will be used to manage the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Janitorial Supplies - (158k) over	Schools - (159k) over	This overspend mainly reflects the costs of refuse uplift.
Supplies and Services	(33k) over	Computer Equipment Purchase - (33k) over	Schools - (30k) over	This overspend is a result of the introduction of the cashless system.
Administration Costs	(32k) over	Telephones - (30k) over	Schools - (29k) over	This overspend will be managed within the overall budget.
Payments to Other Bodies	(99k) over	Scottish Qualification Authority - (73k) over	Schools - (73k) over	This is a demand led service and the overspend will be managed within the overall budget.
		Payments to Other Bodies - (24k) over	Schools - (24k) over	This overspend relates to copyright and will be managed within the overall budget.