

### Education Resources Variance Analysis 2009/10 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,482k) over	Teachers Basic / Superannuation / National Insurance - (904k) over	Schools - (992k) over	This overspend is mainly attributable to cover, including maternity cover.
		Teacher Training - 211k under	Education Other - 192k under	This is due to a reduction in Continuous Professional Development training and has been used to manage budget pressures elsewhere across the Resource.
		APT&C Basic / Superannuation / National Insurance - (736k) over	Schools - (835k) over Education Other - (138k) over Libraries - 237k under	This overspend is due to a previous increase in average salaries relating mainly to School Support and Early Years employees.
		Other Employee Costs - (132k) over	Schools - (132k) over	This overspend relates mainly to the costs of Disclosure checks and costs of early retirements.
		Pension Increases - 87k under	Education Other - 90k under	This underspend has been used to offset budget pressures elsewhere across the Resource.
Property Costs	114k under	Rates – 63k under	Schools – 65k under	This underspend is mainly due to backdated rates relief in Assisted Support for Learning areas within schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Scottish Water Unmetered - 55k under	Schools - 16k under Education Other - 19k under Libraries - 20k under	This underspend relates to Education properties moving from unmetered to metered water supplies.
		Scottish Water Drainage - (125k) over	Schools - (124k) over	Drainage charges are based on rateable value. This increase is due to the increased rateable value of the new schools.
		Scottish Water Metered - (199k) over	Schools - (187k) over	This underspend relates to Education properties moving from unmetered to metered water supplies.
		Security Costs - (63k) over	Schools - (54k) over	This overspend reflects the costs of providing additional security at decant facilities.
		School Security Specific Grant - (328k) over	Schools - (328k) over	This overspend relates to the need for additional security on old school sites until the sites are decommissioned.
		Repairs and Maintenance - (248k) over	Schools - (298k) over Education Other - 42k under	This overspend reflects the costs of maintaining school sites prior to handover to Schools Modernisation contractors.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Electricity - 293k under	Schools - 337k under Libraries - (58k) over	The utility costs in respect of new schools was lower than originally anticipated.
		Janitorial Supplies - (186k) over	Schools - (185k) over	This overspend mainly relates to the cost of refuse uplifts.
		Cleaning - 52k under	Schools - 45k under	This underspend represents one-off savings in respect of building cleaning.
		Other Property Costs - 705k under	Schools - 567k under Education Other - 70k under Libraries - 68k under	This underspend has been used to manage budget pressures across the Resource.
Supplies and Services	300k under	Computer Equipment Purchase - (80k) over	Schools - (62k) over	This overspend is the result of the introduction of the cashless system.
		IT Equipment Maintenance - (238k) over	Schools - 75k under Education Other - (299k) over	This overspend is offset by underspends elsewhere in the Resource.
		Materials, Apparatus and Equipment - 105k under	Libraries - 129k under	This underspend is due to management actions to assist in managing the budget pressures across the Resource.
		Catering – 520k under	Schools – 521k under	This underspend is the result of a lower than anticipated uptake of free school meals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	693k under	Pupil Transport Special Education Needs - 568k under	Schools - 568k under	This underspend is the result of management action and has been used to offset budget pressures elsewhere.
		Pupil Transport SPT - 80k under	Schools - 80k under	This underspend relates to a refund from Strathclyde Passenger Transport due to revised contract information.
Payments to Other Bodies	1,254k over	Scottish Qualification Authority - (69k) over	Schools - (69k) over	This is a demand led service and the overspend has been managed within the overall budget.
		Payment to Other Bodies - 224k under	Schools - 236k under	This underspend has been used to manage overspends elsewhere in the Resource.
		Independent Schools - 1,058k under	Schools - 1,058k under	This budget is demand led and there has been a reduction in the number of children requiring placements during the year.
Payment to Contractor	81k under	Payment to Contractor - 98k under	Schools - 98k under	This underspend relates to minor deductions in respect of the secondary schools modernisation contract.
Income	453k over recovered	Lottery Grants - 435k over recovered	Schools - 349k over recovery Education Other - 86k over recovered	This relates to European Social Fund grant being higher than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General - 52k over recovered	Schools - 58k over recovered	This represents to the recovery of overpayments to employees.

South Lanarkshire Council

Education Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10 2	PERIOD 14B ACTUAL TO DATE	PERIOD 14B VARIANCE AMOUNT	Over/ Under
<b>EMPLOYEE COSTS</b>				
TEACHERS BASIC	120,940	121,622	(682)	over
TEACHERS SUPERANNUATION	17,711	17,937	(226)	over
TEACHERS NI	9,369	9,365	4	under
TEACHERS TRAVEL & SUBSISTENCE	172	224	(52)	over
TEACHERS TRAINING	1,009	798	211	under
TEACHERS - OTHER EMPLOYEE COSTS	486	477	9	under
PREMATURE RETIRALS	4,414	4,422	(8)	over
APT & C BASIC	35,230	35,949	(719)	over
APT & C OVERTIME	59	52	7	under
APT & C SUPERANNUATION	5,227	5,261	(34)	over
APT & C NIC	2,163	2,146	17	under
TRAVEL AND SUBSISTENCE	193	207	(14)	over
APT & C TRAINING	236	186	50	under
OTHER EMPLOYEE COSTS	431	563	(132)	over
PENSION INCREASES	1,984	1,897	87	under
<b>EMPLOYEE COSTS</b>	<b>199,624</b>	<b>201,106</b>	<b>(1,482)</b>	<b>over</b>
<b>PROPERTY COSTS</b>				
RATES	7,230	7,167	63	under
SCOTTISH WATER - UNMETERED	79	24	55	under
SCOTTISH WATER - METERED (DRAINAGE)	396	521	(125)	over
SCOTTISH WATER - METERED	558	757	(199)	over
RENT	482	461	21	under
SERVICE CHARGE	0	3	(3)	over
PROPERTY INSURANCE	717	717	0	
SECURITY COSTS	150	213	(63)	over
SCHOOL SECURITY SPECIFIC GRANT	97	425	(328)	over
GROUND MAINTENANCE	432	427	5	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,098	2,346	(248)	over
ADAPTIONS - INTERNAL CONTRACTS	86	72	14	under
ELECTRICITY - CONTRACT	3,815	3,522	293	under
GAS	2,417	2,388	29	under
HEATING OIL	538	499	39	under
SOLID FUEL	3	3	0	
JANITOR SERVICE	4,154	4,162	(8)	over
JANITORIAL SUPPLIES	708	894	(186)	over
CLEANING CONTRACT	5,005	4,953	52	under
STEWARD SERVICE	68	70	(2)	over
OTHER PROPERTY COSTS	2,363	1,658	705	under
ACCOMMODATION RECHARGE TO USERS	883	883	0	
<b>PROPERTY COSTS</b>	<b>32,279</b>	<b>32,165</b>	<b>114</b>	<b>under</b>
<b>SUPPLIES AND SERVICES</b>				
COMPUTER EQUIPMENT PURCHASE	3	83	(80)	over
COMPUTER EQUIPMENT RENTAL	4	2	2	under
I.T. EQUIPMENT MAINT-COMPAQ	3,336	3,574	(238)	over
EQUIPMENT & OTHER TOOLS	85	84	1	under
FURNITURE - GENERAL	28	18	10	under
MATERIALS, APPARATUS & EQUIPMENT - ED	3,718	3,613	105	under
OTHER SUPPLIES & SERVICES	71	91	(20)	over
CATERING - CONTRACT	8,129	7,609	520	under
<b>SUPPLIES AND SERVICES</b>	<b>15,374</b>	<b>15,074</b>	<b>300</b>	<b>under</b>
<b>TRANSPORT AND PLANT</b>				
OTHER TRANSPORT COSTS	7	8	(1)	over
INSURANCE	5	5	0	
FLEET SERVICE CHARGES	934	908	26	under
HIRE OF EXTERNAL VEHICLES	44	24	20	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,508	3,940	568	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,232	5,152	80	under
<b>TRANSPORT AND PLANT</b>	<b>10,730</b>	<b>10,037</b>	<b>693</b>	<b>under</b>
<b>ADMINISTRATION</b>				
PRINTING & STATIONERY	283	260	23	under
TELEPHONES	403	423	(20)	over
ADVERTISING - OTHER	81	78	3	under
POSTAGES/COURIERS	128	117	11	under
INSURANCE	122	122	0	
OTHER ADMIN COSTS	78	105	(27)	over
<b>ADMINISTRATION</b>	<b>1,095</b>	<b>1,105</b>	<b>(10)</b>	<b>over</b>

South Lanarkshire Council

Education Resources - Total

Expenditure / Income Variance Trends 2009/2010

	REVISED ANNUAL BUDGET SLC 09/10 2	PERIOD 14B ACTUAL TO DATE	PERIOD 14B VARIANCE AMOUNT	Over/ Under
<b>PAYMENT TO OTHER BODIES</b>				
OTHER COMMITTEES OF THE AUTHORITY	236	238	(2)	over
OTHER LOCAL AUTHORITIES	1,806	1,803	3	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,431	1,500	(69)	over
PAYMENTS TO OTHER BODIES	5,029	4,805	224	under
RESIDENTIAL SCHOOL PLACES	4,439	3,381	1,058	under
CONTRACT SPEECH THERAPY	677	677	0	
LOCAL COLLABORATIVE PROGRAMME	27	25	2	under
SCHOOL BOARDS	52	20	32	under
P.E. FACILITIES	96	91	5	under
VAT FREE EXCURSIONS EDUCATION	1	0	1	under
<b>PAYMENT TO OTHER BODIES</b>	<b>13,794</b>	<b>12,540</b>	<b>1,254</b>	<b>under</b>
<b>PAYMENT TO CONTRACTORS</b>				
PAYMENT TO PRIVATE CONTRACTOR	22,300	22,202	98	under
PAYMENT TO EXTERNAL CONSULTANT	1,526	1,543	(17)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>23,826</b>	<b>23,745</b>	<b>81</b>	<b>under</b>
<b>TRANSFER PAYMENTS</b>				
BURSARIES	1,648	1,626	22	under
FOOTWEAR & CLOTHING GRANTS	589	594	(5)	over
WORK EXPERIENCE	21	20	1	under
<b>TRANSFER PAYMENTS</b>	<b>2,258</b>	<b>2,240</b>	<b>18</b>	<b>under</b>
<b>FINANCING CHARGES</b>				
LEASING CHARGES - FINANCE	2	0	2	under
LEASING CHARGES - OPERATIONAL	583	581	2	under
CAR LEASING PAYMENTS	42	32	10	under
I.T. EQUIPMENT LEASING - COMPAQ	78	80	(2)	over
<b>FINANCING CHARGES</b>	<b>705</b>	<b>693</b>	<b>12</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>299,685</b>	<b>298,705</b>	<b>980</b>	<b>under</b>
<b>INCOME</b>				
GOVERNMENT GRANT - GAELIC EDUCATION	(160)	(160)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(3,088)	(3,088)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(91)	25	over rec
LOTTERY GRANTS	(551)	(986)	435	over rec
FEES & CHARGES - GENERAL	(1,515)	(1,567)	52	over rec
EARLY YEARS FEES	(192)	(185)	(7)	under rec
RENTAL INCOME	(20)	27	(47)	under rec
OTHER INCOME	(2,577)	(2,572)	(5)	under rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
<b>INCOME</b>	<b>(9,051)</b>	<b>(9,504)</b>	<b>453</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>290,634</b>	<b>289,201</b>	<b>1,433</b>	<b>under</b>