

**WEST DUNBARTONSHIRE COUNCIL**

**REVENUE BUDGETARY CONTROL 2012/2013 - PERIOD 1 TO 6 2012**

**DEPARTMENT: EDUCATION**

**Appendix 1**

**SERVICE SUMMARY**

2011/12								Period 3	Variance
Outturn	Service	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance	variance	Movement
£		£	£	£	£	Favourable/ Adverse	%	£	£
1,138,513	D0100 CENTRAL ADMIN	1,056,678	544,600	533,127	(11,472)	Favourable	-2%	(844)	10,629
31,803,826	D0200 PRIMARY SCHOOLS	30,652,707	14,554,749	14,560,016	5,268	Adverse	0%	(109,936)	(115,203)
28,107,619	D0300 SECONDARY SCHOOLS	27,674,955	13,623,726	13,634,297	10,571	Adverse	0%	(10,148)	(20,719)
8,340,031	D0400 SPECIAL SCHOOLS	9,631,919	4,207,695	4,145,533	(62,162)	Favourable	-1%	(21,292)	40,870
1,032,403	D0500 SCHOOLS OTHER	989,770	469,869	491,724	21,855	Adverse	5%	8,847	(13,008)
279,221	D0800 OUTDOOR EDUCATION	369,900	166,827	164,926	(1,901)	Favourable	-1%	16,804	18,705
633,036	D0900 PSYCHOLOGICAL SERVICES	687,711	326,772	319,822	(6,950)	Favourable	-2%	1,051	8,001
12,565	D1000 QUALITY IMPROVEMENT SERVICE	(4,131)	388,670	388,670	0		0%	(4,031)	(4,031)
127,171	D1200 MISCELLANEOUS	824,050	6,259	6,255	(4)	Favourable	0%	52	56
7,136,275	D1400 PRE5s	7,277,532	3,267,465	3,267,198	(267)	Favourable	0%	(23,307)	(23,040)
2,502,148	D1500,D1550,D1600 LIBRARIES,CULTURE & MUSEUMS	2,567,100	1,113,023	1,138,583	25,560	Adverse	2%	11,530	(14,030)
4,693,226	D1700 PPP	6,085,730	6,910,622	6,986,777	76,155	Adverse	1%	(82,004)	(158,159)
3,582	D1800 CPP INVESTMENT	0	7,827	7,834	8	Adverse	0%	(0)	(8)
313,736	D1900 CURRICULUM FOR EXCELLENCE	664,583	81,799	79,742	(2,057)	Favourable	-3%	(134)	1,923
341,999	D0700 SPORTS DEVELOPMENT	0	4,010	4,650	640	Adverse	16%	206	(434)
<b>86,465,352</b>	<b>TOTAL NET EXPENDITURE</b>	<b>88,478,504</b>	<b>45,673,911</b>	<b>45,729,155</b>	<b>55,244</b>	<b>Adverse</b>	<b>0%</b>	<b>(213,204)</b>	<b>(268,448)</b>

SPEND - SUMMARY AND DETAIL

2011/12							
Outturn	Educational Services	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance

£ SUMMARY		£	£	£	Favourable/ £ Adverse		%
63,948,786	Employee	62,455,101	29,871,653	29,831,604	(40,049)	Favourable	0%
10,044,778	Property	10,834,046	5,223,790	5,343,039	119,249	Adverse	2%
2,042,265	Transport and Plant	2,028,122	1,418,415	1,365,606	(52,809)	Favourable	-4%
7,172,176	Supplies, Services and Admin	6,651,366	2,535,168	2,554,542	19,373	Adverse	1%
16,250,987	Payments to Other Bodies	17,293,508	7,534,101	7,543,564	9,463	Adverse	0%
751,314	Other	757,420	384,584	385,010	426	Adverse	0%
100,210,306	Gross Expenditure	100,019,563	46,967,711	47,023,364	55,653	Adverse	0%
(13,744,954)	Income	(11,541,059)	(1,293,800)	(1,294,209)	(409)	Favourable	0%
86,465,352	Net Expenditure	88,478,504	45,673,911	45,729,155	55,244	Adverse	0%

£ D0100 CENTRAL ADMIN		£	£	£	Favourable/ £ Adverse		%
1,046,059	Employee	1,034,590	466,062	452,336	(13,726)	Favourable	-3%
58,842	Property	57,800	29,760	30,270	510	Adverse	2%
3,786	Transport and Plant	4,500	2,440	2,452	12	Adverse	0%
109,111	Supplies, Services and Admin	115,030	21,713	22,207	494	Adverse	2%
95,298	Payments to Other Bodies	85,600	42,207	42,020	(187)	Favourable	0%
0	Other			0	0		0%
1,313,096	Gross Expenditure	1,297,520	562,182	549,285	(12,896)	Favourable	-2%
(174,583)	Income	(240,842)	(17,582)	(16,158)	1,424	Adverse	-8%
1,138,513	Net Expenditure	1,056,678	544,600	533,127	(11,472)	Favourable	-2%

£ D0200 PRIMARY SCHOOLS		£	£	£	Favourable/ £ Adverse		%
23,311,963	Employee	22,418,258	10,704,313	10,684,012	(20,301)	Favourable	0%
4,600,254	Property	4,843,680	2,307,378	2,337,037	29,660	Adverse	1%
419,369	Transport and Plant	285,216	248,365	248,896	531	Adverse	0%
3,553,746	Supplies, Services and Admin	3,175,571	1,369,747	1,375,083	5,336	Adverse	0%
422,398	Payments to Other Bodies	410,262	4,527	4,433	(94)	Favourable	-2%
132,950	Other	136,000	128,280	128,050	(230)	Favourable	0%
32,440,680	Gross Expenditure	31,268,987	14,762,610	14,777,511	14,902	Adverse	0%
(636,854)	Income	(616,280)	(207,861)	(217,495)	(9,634)	Favourable	5%
31,803,826	Net Expenditure	30,652,707	14,554,749	14,560,016	5,268	Adverse	0%

Period 3	Variance	
variance	Movement	Comments

£	£	
(1,526)	(38,524)	
(84,033)	203,282	
(28,870)	(23,938)	
6,660	12,714	
(52,183)	61,646	
(466)	892	
(160,418)	216,071	
(52,786)	52,377	
(213,204)	268,448	

£	£	
(611)	(13,115)	
(258)	768	
(18)	30	
(9)	503	
32	(219)	
0	0	
(864)	(12,033)	
20	1,404	
(844)	(10,629)	

£	£	
(9,745)	(10,556)	
(78,450)	108,110	
(243)	774	
2,249	3,087	
(82)	(12)	
(750)	520	
(87,021)	101,923	
(22,915)	13,281	
(109,936)	115,203	

SPEND - SUMMARY AND DETAIL

2011/12 Outturn	Educational Services	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance	Period 3 variance	Variance Movement	Comments
£ D0300 SECONDARY SCHOOLS		£	£	£	Favourable/ £ Adverse		%	£	£	
23,815,387	Employee	22,978,512	11,453,696	11,463,481	9,785	Adverse	0%	19,912	(10,127)	
1,495,006	Property	1,589,410	660,507	657,269	(3,238)	Favourable	0%	(398)	(2,840)	
486,984	Transport and Plant	516,351	437,735	440,011	2,276	Adverse	1%	(4,080)	6,356	
2,181,668	Supplies, Services and Admin	2,185,812	740,214	740,477	263	Adverse	0%	(1,915)	2,178	
863,405	Payments to Other Bodies	850,020	455,952	457,904	1,952	Adverse	0%	124	1,828	
613,314	Other	617,420	251,484	251,510	26	Adverse	0%	214	(188)	
29,455,764	Gross Expenditure	28,737,525	13,999,588	14,010,652	11,064	Adverse	0%	13,857	(2,793)	
(1,348,145)	Income	(1,062,570)	(375,862)	(376,355)	(493)	Favourable	0%	(24,005)	23,512	
28,107,619	Net Expenditure	27,674,955	13,623,726	13,634,297	10,571	Adverse	0%	(10,148)	20,719	

£ D0400 SPECIAL SCHOOLS		£	£	£	Favourable/ £ Adverse		%	£	£	
4,028,041	Employee	4,926,249	2,300,749	2,296,661	(4,088)	Favourable	0%	(3,501)	(587)	
255,869	Property	311,270	84,993	82,311	(2,682)	Favourable	-3%	(8,513)	5,831	
920,778	Transport and Plant	1,053,472	663,004	597,545	(65,459)	Favourable	-10%	(22,009)	(43,450)	The variance is due to the internal recharge from HEED being lower than antcipated.
176,595	Supplies, Services and Admin	225,768	35,435	36,053	618	Adverse	2%	329	289	
3,228,268	Payments to Other Bodies	3,349,880	1,173,297	1,182,603	9,306	Adverse	1%	12,317	(3,011)	
5,050	Other	4,000	4,820	5,450	630	Adverse	13%	70	560	
8,614,601	Gross Expenditure	9,870,639	4,262,298	4,200,623	(61,675)	Favourable	-1%	(21,307)	(40,368)	
(274,570)	Income	(238,720)	(54,603)	(55,090)	(487)	Favourable	1%	15	(502)	
8,340,031	Net Expenditure	9,631,919	4,207,695	4,145,533	(62,162)	Favourable	-1%	(21,292)	(40,870)	

£ D0500 SCHOOLS OTHER		£	£	£	Favourable/ £ Adverse		%	£	£	
843,944	Employee	834,360	384,442	395,224	10,782	Adverse	3%	62	10,720	The high percentage YTD variance is due to rent and utility cots being higher than anticipated for the technicians services.
71,754	Property	72,710	35,798	42,124	6,326	Adverse	18%	40	6,286	
6,845	Transport and Plant	8,820	2,005	2,001	(4)	Favourable	0%	(11)	7	
111,801	Supplies, Services and Admin	79,480	50,032	54,783	4,751	Adverse	9%	8,575	(3,824)	
436	Payments to Other Bodies	400	0	(0)	(0)	Favourable	0%	181	(182)	
0	Other				0		0%	0	0	
1,034,780	Gross Expenditure	995,770	472,277	494,132	21,855	Adverse	5%	8,847	13,008	
(2,377)	Income	(6,000)	(2,408)	(2,408)	0		0%	0	0	
1,032,403	Net Expenditure	989,770	469,869	491,724	21,855	Adverse	5%	8,847	13,008	

£ D0800 OUTDOOR EDUCATION		£	£	£	Favourable/ £ Adverse		%	£	£	
265,121	Employee	275,669	131,311	131,488	177	Adverse	0%	0	177	
96,802	Property	176,096	101,501	99,684	(1,817)	Favourable	-2%	15,568	(17,385)	
23,213	Transport and Plant	21,950	8,408	8,569	161	Adverse	2%	(2,186)	2,347	
18,805	Supplies, Services and Admin	36,185	9,767	9,323	(444)	Favourable	-5%	(1,626)	1,182	
71,515	Payments to Other Bodies	80,500	38,310	38,381	71	Adverse	0%	7,548	(7,477)	
0	Other				0		0%	0	0	
475,456	Gross Expenditure	590,400	289,297	287,445	(1,852)	Favourable	-1%	19,304	(21,156)	
(196,235)	Income	(220,500)	(122,470)	(122,519)	(49)	Favourable	0%	(2,500)	2,451	
279,221	Net Expenditure	369,900	166,827	164,926	(1,901)	Favourable	-1%	16,804	(18,705)	

SPEND - SUMMARY AND DETAIL

2011/12 Outturn	Educational Services	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance	Period 3 variance	Variance Movement	Comments
						Favourable/ £ Adverse	%			
	£ D0900 PSYCHOLOGICAL SERVICES	£	£	£				£	£	
607,963	Employee	661,081	316,275	309,378	(6,897)	Favourable	-2%	1,016	(7,913)	
4,886	Property	5,450	1,694	1,694	0		0%	289	(289)	
12,942	Transport and Plant	13,530	5,392	5,392	0		0%	(335)	335	
7,245	Supplies, Services and Admin	7,650	3,411	3,358	(53)	Favourable	-2%	81	(134)	
0	Payments to Other Bodies				0		0%	0	0	
0	Other				0		0%	0	0	
633,036	Gross Expenditure	687,711	326,772	319,822	(6,950)	Favourable	-2%	1,051	(8,001)	
0	Income	0	0	0	0		0%	0	0	
633,036	Net Expenditure	687,711	326,772	319,822	(6,950)	Favourable	-2%	1,051	(8,001)	

						Favourable/ £ Adverse	%			
	£ D1000 QUALITY IMPROVEMENT	£	£	£				£	£	
	£ SERVICE									
829,029	Employee	768,849	379,830	369,795	(10,035)	Favourable	-3%	(1,995)	(8,040)	
42	Property				0		0%	0	0	
14,447	Transport and Plant	15,990	7,328	7,128	(200)	Favourable	-3%	(142)	(58)	
5,999	Supplies, Services and Admin	22,130	1,235	1,190	(45)	Favourable	-4%	(2,394)	2,349	
17,534	Payments to Other Bodies	18,700	10,557	10,557	0		0%	500	(500)	
0	Other				0		0%	0	0	
867,051	Gross Expenditure	825,669	398,950	388,670	(10,280)	Favourable	-3%	(4,031)	(6,249)	
(854,486)	Income	(829,800)	(10,280)	0	10,280	Adverse	-100%	0	10,280	
12,565	Net Expenditure	(4,131)	388,670	388,670	0		0%	(4,031)	4,031	

						Favourable/ £ Adverse	%			
	£ D1200 MISCELLANEOUS	£	£	£				£	£	
348,693	Employee	360,000	24,786	24,786	0		0%	22	(22)	
12,461	Property	0	0	0	0		0%	0	0	
14,905	Transport and Plant	0	620	625	5	Adverse	1%	0	5	
86,133	Supplies, Services and Admin	0	(1,840)	(1,853)	(13)	Favourable	1%	30	(43)	
116,888	Payments to Other Bodies	549,320	6,160	6,164	4	Adverse	0%	0	4	
0	Other				0		0%	0	0	
579,080	Gross Expenditure	909,320	29,726	29,723	(4)	Favourable	0%	52	(56)	
(451,909)	Income	(85,270)	(23,467)	(23,467)	(0)	Favourable	0%	0	(0)	
127,171	Net Expenditure	824,050	6,259	6,255	(4)	Favourable	0%	52	(56)	

						Favourable/ £ Adverse	%			
	£ D1400 PRESSs	£	£	£				£	£	
5,909,374	Employee	5,904,202	2,665,349	2,652,771	(12,578)	Favourable	0%	(17,726)	5,148	
710,140	Property	803,880	327,521	329,563	2,042	Adverse	1%	(9,837)	11,879	
31,164	Transport and Plant	23,540	13,487	14,426	939	Adverse	7%	95	844	
388,465	Supplies, Services and Admin	386,660	117,825	127,037	9,212	Adverse	8%	1,105	8,107	
550,635	Payments to Other Bodies	592,820	327,478	325,506	(1,972)	Favourable	-1%	6,547	(8,519)	
0	Other				0		0%	0	0	
7,589,779	Gross Expenditure	7,711,102	3,451,660	3,449,303	(2,357)	Favourable	0%	(19,817)	17,460	
(453,504)	Income	(433,570)	(184,195)	(182,105)	2,090	Adverse	-1%	(3,490)	5,580	
7,136,275	Net Expenditure	7,277,532	3,267,465	3,267,198	(267)	Favourable	0%	(23,307)	23,040	

SPEND - SUMMARY AND DETAIL

2011/12 Outturn	Educational Services	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance	Period 3 variance	Variance Movement	Comments
D1500,D1550,D1600						Favourable/ £ Adverse	%	£	£	
£ LIBRARIES,CULTURE & MUSEUMS		£	£	£		£ Adverse	%	£	£	
1,989,640	Employee	1,920,088	919,714	925,075	5,361	Adverse	1%	11,084	(5,723)	The high percentage year to date variance is due to unanticipated repairs required for the mobile library and additional staff travel due to changes in location.
331,029	Property	377,760	172,770	185,186	12,416	Adverse	7%	30	12,386	
36,846	Transport and Plant	22,743	8,520	18,003	9,483	Adverse	111%	59	9,424	
392,774	Supplies, Services and Admin	363,200	187,423	187,473	50	Adverse	0%	30	20	
66,220	Payments to Other Bodies	91,916	24,706	24,446	(260)	Favourable	-1%	199	(459)	
0	Other	0	0	0	0		0%	0	0	
2,816,509	Gross Expenditure	2,775,707	1,313,133	1,340,183	27,050	Adverse	2%	11,402	15,648	
(314,361)	Income	(208,607)	(200,110)	(201,600)	(1,490)	Favourable	1%	128	(1,618)	
2,502,148	Net Expenditure	2,567,100	1,113,023	1,138,583	25,560	Adverse	2%	11,530	14,030	

£ D1700 PPP		£	£	£		Favourable/ £ Adverse	%	£	£	
0	Employee				0		0%	0	0	The period to period variance is due to higher non domestic rates than anticipated due to revaluation of properties.
2,407,693	Property	2,595,990	1,501,868	1,577,900	76,032	Adverse	5%	(2,504)	78,536	
0	Transport and Plant				0		0%	0	0	
4,292	Supplies, Services and Admin				0		0%	0	0	The period to period variance is due to budget being transferred to the contingency fund.
10,640,241	Payments to Other Bodies	10,883,740	5,408,754	5,408,877	123	Adverse	0%	(79,500)	79,623	
0	Other				0		0%	0	0	
13,052,226	Gross Expenditure	13,479,730	6,910,622	6,986,777	76,155	Adverse	1%	(82,004)	158,159	
(8,359,000)	Income	(7,394,000)	0	0	0		0%	0	0	
4,693,226	Net Expenditure	6,085,730	6,910,622	6,986,777	76,155	Adverse	1%	(82,004)	158,159	

£ D1800 CPP INVESTMENT		£	£	£		Favourable/ £ Adverse	%	£	£	
362,436	Employee	204,900	97,672	99,722	2,050	Adverse	2%	(0)	2,050	
0	Property				0		0%	0	0	
-24,846	Transport and Plant	0	0	0	0		0%	0	0	
2,277	Supplies, Services and Admin	0	0	8	8	Adverse	0%	(0)	8	
67,446	Payments to Other Bodies	0	0	0	0		0%	0	0	
0	Other				0		0%	0	0	
407,313	Gross Expenditure	204,900	97,672	99,730	2,058	Adverse	2%	(0)	2,058	
(403,731)	Income	(204,900)	(89,845)	(91,896)	(2,050)	Favourable	2%	(0)	(2,050)	
3,582	Net Expenditure	0	7,827	7,834	8	Adverse	0%	(0)	8	

£ D1900 CURRICULUM FOR EXCELLENCE		£	£	£		Favourable/ £ Adverse	%	£	£	
58,279	Employee	168,343	18,725	18,145	(580)	Favourable	-3%	(43)	(537)	
0	Property				0		0%	0	0	
78,660	Transport and Plant	62,010	20,921	19,728	(1,193)	Favourable	-6%	0	(1,193)	
104,822	Supplies, Services and Admin	53,880	0	(804)	(804)	Favourable	0%	(2)	(802)	
73,565	Payments to Other Bodies	380,350	42,153	42,673	520	Adverse	1%	(49)	569	
0	Other				0		0%	0	0	
315,326	Gross Expenditure	664,583	81,799	79,742	(2,057)	Favourable	-3%	(94)	(1,963)	

SPEND - SUMMARY AND DETAIL

2011/12								Period 3		
Outturn	Educational Services	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance	variance	Variance Movement	Comments
(1,590)	Income	0	0	0	0		0%	(40)	40	
313,736	Net Expenditure	664,583	81,799	79,742	(2,057)	Favourable	-3%	(134)	(1,923)	

SPEND - SUMMARY AND DETAIL

2011/12								Period 3		
Outturn	Educational Services	Budget 2012/13	YTD Budget	YTD Actual	YTD Variance	Variance	YTD Variance	variance	Variance Movement	Comments
£ D0700 SPORTS DEVELOPMENT		£	£	£	Favourable/ £ Adverse		%			
532,856	Employee	0	8,730	8,730	0		0%	0	0	
0	Property				0		0%	0	0	
17,172	Transport and Plant	0	190	830	640	Adverse	337%	0	640	
28,442	Supplies, Services and Admin	0	206	206	(0)	Favourable	0%	206	(206)	
37,138	Payments to Other Bodies	0	0	0	0		0%	0	0	
0	Other				0		0%	0	0	
615,608	Gross Expenditure	0	9,126	9,766	640	Adverse	7%	206	434	
(273,609)	Income	0	(5,116)	(5,116)	0		0%	0	(0)	
341,999	Net Expenditure	0	4,010	4,650	640	Adverse	16%	206	434	

## Appendix 3

Check to BCR	17,439,000	439,061	480,964	
	(280,000)	(2,034,202)	(1,993,239)	(Capital Admin budget of £280,000 was excluded at P3)