

**Appendix B**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 4 January 2019 (No.11)**

**Education Resources**

**Service Departments :-**

Education

**Position before Transfers to Reserves**

Transfers to Reserves as at 04/01/19

**Position After Transfers to Reserves at 04/01/19**

<b>Annual Budget</b>	<b>Forecast for Year BEFORE Transfers</b>	<b>Annual Forecast Variance BEFORE Transfers</b>	<b>Annual Forecast Variance AFTER Transfers</b>
<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
308.428	303.966	4.462	0.038
<b>308.428</b>	<b>303.966</b>	<b>4.462</b>	<b>0.038</b>

<b>Budget Proportion to 04/01/19</b>	<b>Actual to Period 11 to 04/01/19 BEFORE Transfers</b>	<b>Variance to 04/01/19 BEFORE Transfers</b>
<b>£m</b>	<b>£m</b>	<b>£m</b>
226.913	223.040	3.873 under
<b>226.913</b>	<b>223.040</b>	<b>3.873 under</b>
0.000	3.843	(3.843) over
<b>226.913</b>	<b>226.883</b>	<b>0.030 under</b>

### **Education Resources Variance Analysis 2018/19 (Period 11)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,376k under	Teachers Basic / Superannuation / National Insurance - 86k under	Schools - 86k under	This underspend is due to the timing of providing staff cover in schools.
		APT&C Basic / Superannuation / National Insurance - 1,303k under	Schools - 1,303k under	<p>The underspend relates to Early Years Posts, where recruitment has been progressing since August 2018.</p> <p>As specific funding has been provided for delivery of 1140 hours of Early Years then it is anticipated that an element of this underspend will be required to be transferred to reserves to meet the costs of Early Years in the future.</p>
Property Costs	741k under	<u>Rates - 144k under</u>	<u>Schools - 144k under</u>	This underspend is due to the timing of the opening of new schools.
		<u>Scottish Water (Metered and Drainage Charges) - 504k under</u>	<u>Schools - 504k under</u>	The costs for new schools are lower than anticipated.
		<u>Electricity - (188k) over</u>	<u>Schools - (188k) over</u>	This overspend is in relation to the increase in price of electricity.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Gas - 334k under	Schools - 334k under	This underspend reflects consumption efficiencies over the summer period.
Supplies and Services	2,377k under	<u>Pupil Equity Funding - 2,121k under</u>	<u>Schools - 2,121k under</u>	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure will span 2018/19 and 2019/20. The underspend will be carried forward to support the expenditure incurred in the school session April to June 2019.
		Catering - 310k under	Schools - 310k under	This underspend relates to expenditure on the provision of lunches in Early Years establishments. This is the result of a lower than anticipated uptake of meals.
Transport and Plant	(537k) over	Fleet Service Charges (all lines) - (176k) over	Schools - (176k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Special Educational Needs - (28k) over	Schools - (28k) over	This relates to the cost of transporting children with Additional Support Needs to school.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Pupil Transport - Strathclyde Passenger Transport - (354k) over	Schools - (354k) over	This is a demand led service and reflects the volume of children requiring transport to school.
Payments to Other Bodies	(408k) over	Other Local Authorities - 236k under	Schools - 236k under	This reflects a reduction in the placement of young people with additional support needs within other local authority establishments during this school session.
		Payments to Other Bodies - 51k under	Schools - 51k under	The underspend lies within Early Years and reflects the timing of spend in relation to Early Years due to the opening of new ELC establishments.
		Independent School Places - (686k) over	Schools - (686k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools.
Income	271k over recovered	<u>Government Grants - Other Education Grants - 319k over recovered</u>	<u>Schools - 319k over recovered</u>	This over recovery relates to income received for Early Years Graduate Funding.
		<u>Fees and Charges General - (84k) under recovered</u>	<u>Schools - (84k) under recovered</u>	This relates to an under recovery of crèche income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - 31k over recovered	Schools - 31k over recovered	The over recovery in Early Years fees relates to increased uptake of available nursery places.

\* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	133,262	0		120	under	52	under	98,090	98,029	61	under
TEACHERS SUPERANNUATION	22,868	0		20	under	20	under	16,534	16,521	13	under
TEACHERS NI	14,524	0		10	under	10	under	10,302	10,290	12	under
DAILY TEACHERS BASIC	1,351	0		0		0		1,101	1,101	0	
TEACHERS TRAINING	596	0		0		0		401	401	0	
APT&C BASIC	38,896	433	under	738	under	887	under	29,206	28,302	904	under
APT&C OVERTIME	56	0		0		0		56	56	0	
APT&C SUPERANNUATION	6,635	29	under	97	under	111	under	5,151	5,002	149	under
APT&C NIC	2,707	160	under	225	under	249	under	2,034	1,784	250	under
SESSIONAL WORK	113	0		0		0		113	113	0	
TRAVEL AND SUBSISTANCE	293	15	under	37	under	20	under	187	161	26	under
OTHER EMPLOYEE COSTS	326	0		0		10	under	326	316	10	under
PENSION INCREASES	434	0		0		0		310	310	0	
PREMATURE RETIRALS	4,660	0		0		(6)	over	3,501	3,516	(15)	over
ADDITIONAL PENSION COSTS	0	0		0		(34)	over	0	34	(34)	over
<b>EMPLOYEE COSTS TOTAL</b>	<b>226,721</b>	<b>637</b>	<b>under</b>	<b>1,247</b>	<b>under</b>	<b>1,319</b>	<b>under</b>	<b>167,312</b>	<b>165,936</b>	<b>1,376</b>	<b>under</b>

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PROPERTY COSTS											
RATES	15,101	0		0		79	under	15,016	14,872	144	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		70	under	352	258	94	under
SCOTTISH WATER - METERED CHARGES	898	0		0		419	under	642	232	410	under
RENT	236	0		0		0		159	185	(26)	over
BED AND BREAKFAST	1	0		0		0		0	0	0	
PROPERTY INSURANCE	480	0		(1)	over	(6)	over	480	486	(6)	over
SECURITY COSTS	64	0		0		0		35	34	1	under
GROUND'S MAINTENANCE ADDITIONAL WORKS	33	0		0		0		33	33	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	24	10	under	10	under	0		15	11	4	under
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	0		(1)	over	(1)	over	0	0	0	
LIFE CYCLE MAINTENANCE	0	0		0		(4)	over	0	7	(7)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1	0		0		0		1	9	(8)	over
ADAPTIONS - INTERNAL CONTRACTORS	157	0		0		0		117	112	5	under
ADAPTIONS - EXTERNAL CONTRACTORS	109	0		0		0		109	109	0	
GAS MAINTENANCE COSTS	0	0		0		(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	3,403	0		0		(141)	over	1,752	1,940	(188)	over
GAS	1,960	46	under	89	under	298	under	1,103	769	334	under
HEATING OIL	71	(7)	over	(5)	over	0		46	44	2	under
SOLID FUEL	187	0		0		0		82	109	(27)	over
FIXTURE & FITTINGS	1	0		0		0		1	1	0	
JANITOR SERVICE	47	0		0		0		47	52	(5)	over
JANITORIAL SUPPLIES	7	0		0		0		5	0	5	under
CLEANING CONTRACT	18	0		0		10	under	15	0	15	under
CLEANING OUTWITH CONTRACT	5	0		0		0		4	0	4	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	(11)	over	(18)	over	0		189	189	0	
WINDOW CLEANING	2	3	under	2	under	0		1	0	1	under
STEWARD SERVICE	1	1	under	1	under	0		1	0	1	under
REFUSE UPLIFT	8	(2)	over	(1)	over	(1)	over	6	9	(3)	over
REMOVAL & STORAGE COSTS	0	(9)	over	(9)	over	(9)	over	0	9	(9)	over
OTHER PROPERTY COSTS	29	(8)	over	0		0		29	28	1	under
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS TOTAL	24,900	23	under	67	under	713	under	21,122	20,381	741	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,108	0		0		(12)	over	1,108	1,121	(13)	over
COMPUTER EQUIPMENT RENTAL	1	0		0		0		1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,482	0		0		0		1,921	1,922	(1)	over
I.T. ELECTRONIC MESSAGING	29	0		(2)	over	(2)	over	29	31	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	42	9	under	7	under	0		15	15	0	
SMALL TOOLS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
AIDS FOR CLIENTS	221	46	under	38	under	64	under	133	65	68	under
ADAPTATIONS FOR CLIENTS	3	(36)	over	(40)	over	(45)	over	2	57	(55)	over
SUPPLIES FOR CLIENTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FURNITURE - OFFICE	64	(1)	over	7	under	12	under	50	31	19	under
FURNITURE - GENERAL	69	0		0		0		69	69	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	2	(7)	over	(7)	over	(8)	over	1	10	(9)	over
MATERIALS	2	0		0		(10)	over	1	12	(11)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,187	0		0		(130)	over	1,501	1,544	(43)	over
PUPIL EQUITY FUNDING	3,588	0		0		2,534	under	2,140	19	2,121	under
SAC FUNDING	649	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	73	0		0		0		27	27	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	(5)	over	(1)	over	(4)	over	9	15	(6)	over
TV LICENCES - EDUCATION	22	8	under	10	under	3	under	17	14	3	under
FOODSTUFFS - GENERAL	54	0		0		0		54	54	0	
PROTECTIVE CLOTHING & UNIFORMS	20	0		0		(6)	over	20	26	(6)	over
LAUNDRY COSTS	1	(1)	over	(1)	over	(1)	over	1	1	0	
OTHER SUPPLIES AND SERVICES	125	4	under	8	under	20	under	39	1	38	under
HEALTH AND SAFETY	15	0		0		(15)	over	15	30	(15)	over
CATERING - CONTRACT	1,351	19	under	90	under	207	under	1,056	746	310	under
CATERING - OUTWITH CONTRACT	5	(4)	over	(5)	over	(6)	over	4	10	(6)	over
CATERING - EXTERNAL	1	(8)	over	(5)	over	(7)	over	0	7	(7)	over
DELIVERY CHARGE	0	(3)	over	(2)	over	(4)	over	0	4	(4)	over
BULK BUYING DISCOUNT	0	4	under	0		0		0	0	0	
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>13,126</b>	<b>21</b>	<b>under</b>	<b>93</b>	<b>under</b>	<b>2,585</b>	<b>under</b>	<b>8,213</b>	<b>5,836</b>	<b>2,377</b>	<b>under</b>



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TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	0	0		0		(1)	over	0	2	(2)	over
POOL CAR CHARGES-RENTAL	1	0		1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	2	0		1	under	(5)	over	2	7	(5)	over
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - REPAIRS	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	14	32	under	7	under	7	under	14	6	8	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	56	(6)	over	18	under	(7)	over	5	17	(12)	over
FLEET SERVICE CHARGES - LEASING	6	(9)	over	(10)	over	(12)	over	5	16	(11)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(2)	over	(2)	over	0	4	(4)	over
FLEET SERVICE CHARGES - FUEL	55	21	under	(22)	over	(7)	over	43	52	(9)	over
FLEET SERVICE CHARGES - DRIVERS	867	(156)	over	(276)	over	(127)	over	690	809	(119)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	50	under	(23)	over	(27)	over	195	223	(28)	over
HIRE OF EXTERNAL VEHICLES	154	3	under	26	under	19	under	98	78	20	under
HIRE OF SKIPS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,595	(65)	over	(67)	over	(26)	over	2,346	2,374	(28)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		(120)	over	(317)	over	4,144	4,498	(354)	over
PUPIL TRANSPORT - OTHER	123	8	under	(50)	over	13	under	78	68	10	under
<b>TRANSPORT AND PLANT TOTAL</b>	<b>10,017</b>	<b>(128)</b>	<b>over</b>	<b>(521)</b>	<b>over</b>	<b>(495)</b>	<b>over</b>	<b>7,624</b>	<b>8,161</b>	<b>(537)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	609	0		0		(10)	over	512	525	(13)	over
TELEPHONES	232	9	under	11	under	30	under	179	153	26	under
MOBILE PHONES	2	(9)	over	(11)	over	(11)	over	2	15	(13)	over
ADVERTISING - OTHER	61	0		0		31	under	47	7	40	under
POSTAGES/COURIERS	107	0		0		17	under	82	59	23	under
MEMBERSHIP FEES/SUBSCRIPTIONS	142	0		(1)	over	8	under	142	152	(10)	over
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	7	(6)	over	(6)	over	(4)	over	7	12	(5)	over
LEGAL EXPENSES	0	0		(5)	over	(5)	over	0	5	(5)	over
HOSPITALITY / CIVIC RECOGNITION	19	0		0		0		18	18	0	
SECURITY UPLIFT FEES	0	(3)	over	(3)	over	(4)	over	0	4	(4)	over
OTHER ADMIN COSTS	6	(6)	over	(6)	over	(6)	over	6	10	(4)	over
CONFERENCES - OFFICIALS (incl associated costs)	2	28	under	32	under	2	under	2	0	2	under
TRAINING	269	0		0		(10)	over	268	282	(14)	over
<b>ADMINISTRATION TOTAL</b>	<b>1,532</b>	<b>13</b>	<b>under</b>	<b>11</b>	<b>under</b>	<b>38</b>	<b>under</b>	<b>1,341</b>	<b>1,318</b>	<b>23</b>	<b>under</b>

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	55	0		0		0		20	26	(6)	over
OTHER LOCAL AUTHORITIES	1,331	0		185	under	233	under	529	293	236	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,559	1,559	0	
PAYMENTS TO OTHER BODIES	6,054	0		114	under	44	under	5,340	5,289	51	under
INDEPENDENT SCHOOL PLACES	3,557	(52)	over	(385)	over	(668)	over	2,264	2,950	(686)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	290	0		0		0		278	279	(1)	over
RESEARCH GRANTS - EDUCATION	37	0		0		0		37	37	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	0		0		0		4	4	0	
P.E. FACILITIES	2	0		(1)	over	0		2	3	(1)	over
ACTIVITIES PROGRAMME	1,033	0		0		0		205	205	0	
COPYRIGHT AGREEMENT	103	0		0		0		103	103	0	
VAT FREE EXCURSIONS - EDUCATION	4	0		0		0		3	0	3	under
PRIVATE INDIVIDUALS - GENERAL	1	(1)	over	(1)	over	(4)	over	0	4	(4)	over
<b>PAYMENT TO OTHER BODIES TOTAL</b>	<b>14,767</b>	<b>(53)</b>	<b>over</b>	<b>(88)</b>	<b>over</b>	<b>(395)</b>	<b>over</b>	<b>10,344</b>	<b>10,752</b>	<b>(408)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	33,670	0		0		0		24,986	24,956	30	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	1	0		0		0		0	0	0	
<b>PAYMENT TO CONTRACTORS TOTAL</b>	<b>33,671</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>24,986</b>	<b>24,956</b>	<b>30</b>	<b>0</b>
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	679	0		0		0		678	678	0	
FOOTWEAR & CLOTHING GRANTS	1,237	0		0		0		1,158	1,158	0	
WORK EXPERIENCE	15	4	under	6	under	0		2	2	0	
<b>TRANSFER PAYMENTS TOTAL</b>	<b>1,931</b>	<b>4</b>	<b>under</b>	<b>6</b>	<b>under</b>	<b>0</b>		<b>1,838</b>	<b>1,838</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	3	under	3	under	0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	286	0		0		0		123	123	0	
<b>FINANCING CHARGES TOTAL</b>	<b>348</b>	<b>3</b>	<b>under</b>	<b>3</b>	<b>under</b>	<b>0</b>		<b>172</b>	<b>172</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>327,013</b>	<b>520</b>	<b>under</b>	<b>818</b>	<b>under</b>	<b>3,765</b>	<b>under</b>	<b>242,952</b>	<b>239,350</b>	<b>3,602</b>	<b>under</b>

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	0		0		0		(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,656)	0		0		35	over rec	(13,268)	(13,587)	319	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,074)	0		0		0		(972)	(972)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(117)	0		0		(60)	under rec	(90)	(6)	(84)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(768)	0		91	over rec	0		(44)	(44)	0	
PLAYGROUP ACCOMMODATION CHARGE	(23)	(10)	under rec	(10)	under rec	(12)	under rec	(15)	(6)	(9)	under rec
EARLY YEARS FEES	(754)	98	over rec	134	over rec	48	over rec	(561)	(592)	31	over rec
RENTAL INCOME	(32)	(10)	under rec	(11)	under rec	(11)	under rec	(22)	(8)	(14)	under rec
COURSE FEES	(15)	5	over rec	16	over rec	6	over rec	(15)	(21)	6	over rec
OTHER INCOME	(25)	17	over rec	22	over rec	(6)	under rec	(25)	(47)	22	over rec
ACCOMMODATION INCOME FROM USERS	(883)	0		0		0		(882)	(882)	0	
INCOME TOTAL	(18,585)	100	over rec	242	over rec	0		(16,039)	(16,310)	271	over rec
NET EXPENDITURE	308,428	620	under	1,060	under	3,765	under	226,913	223,040	3,873	under