

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 17 August 2018 (No.6)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 17/08/18	Actual to Period 6 to 17/08/18	Variance to 17/08/18
£m	£m	£m	£m	£m	£m
308.044	305.744	2.300 under	102.074	101.842	0.232 under
308.044	305.744	2.300 under	102.074	101.842	0.232 under

Education Resources Variance Analysis 2018/19 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	246k under	<u>APT&C Basic / Superannuation / National Insurance - 232k under</u>	<u>Schools - 232k under</u>	This underspend reflects the timing of staff recruitment and vacancies within the Early Years' service.
Transport and Plant	(47k) over	Fleet Service Charges (all lines) - (34k) over Pupil Transport - Special Educational Needs and Pupil Transport Other - (15k) over	Schools - (34k) over Schools - (15k) over	This relates to the cost of additional demand in respect of transporting children with Additional Support Needs to school. This relates to the cost of additional demand in respect of transporting children with Additional Support Needs to school.
Payments to Other Bodies	(38k) over	<u>Independent School Places - (37k) over</u>	<u>Schools - (37k) over</u>	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools as a result of the new Scotland Excel Framework where increased prices have been introduced.
Income	29k over recovered	<u>Early Years Fees - 41k over recovered</u>	<u>Schools - 41k over recovered</u>	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 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	132,474	0		0		0		47,181	47,181	0	
TEACHERS SUPERANNUATION	22,755	0		0		0		7,932	7,932	0	
TEACHERS NI	14,407	0		0		0		4,961	4,961	0	
DAILY TEACHERS BASIC	1,350	0		0		0		412	412	0	
DAILY TEACHERS SUPERANNUATION	42	0		0		0		42	42	0	
DAILY TEACHERS NI	34	0		0		0		34	34	0	
TEACHERS TRAINING	389	0		0		0		73	73	0	
APT&C BASIC	38,170	0		0		0		13,613	13,426	187	under
APT&C OVERTIME	27	0		0		0		27	27	0	
APT&C SUPERANNUATION	6,515	0		0		0		2,394	2,362	32	under
APT&C NIC	2,755	0		0		0		866	853	13	under
SESSIONAL WORK	54	0		(2)	over	0		54	54	0	
TRAVEL AND SUBSISTANCE	310	2	under	7	under	8	under	95	81	14	under
OTHER EMPLOYEE COSTS	373	0		0		0		163	163	0	
PENSION INCREASES	434	0		0		0		172	172	0	
PREMATURE RETIRALS	4,660	0		0		0		1,973	1,973	0	
EMPLOYEE COSTS	224,749	2	under	5	under	8	under	79,992	79,746	246	under
PROPERTY COSTS											
RATES	14,741	0		0		0		50	50	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		70	70	0	
SCOTTISH WATER - METERED CHARGES	898	0		0		0		270	270	0	
RENT	236	0		0		0		101	101	0	
PROPERTY INSURANCE	480	0		0		0		0	0	0	
SECURITY COSTS	66	0		0		0		15	15	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	20	2	under	4	under	5	under	8	4	4	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	(2)	over	0		0		0	0	0	
ADAPTIONS - INTERNAL CONTRACTORS	103	0		0		0		62	62	0	
ELECTRICITY - CONTRACT	3,403	0		0		0		826	826	0	
GAS	2,103	0		0		8	under	532	518	14	under
HEATING OIL	71	0		0		(5)	over	14	20	(6)	over
SOLID FUEL	187	0		0		0		0	(5)	5	under
FIXTURE & FITTINGS	1	0		0		0		0	0	0	
JANITOR SERVICE	44	0		0		0		30	30	0	
JANITORIAL SUPPLIES	9	0		0		0		0	0	0	
CLEANING CONTRACT	43	0		0		0		0	0	0	
CLEANING OUTWITH CONTRACT	5	0		0		3	under	2	0	2	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	163	0		0		(8)	over	72	80	(8)	over
WINDOW CLEANING	7	0		0		0		3	0	3	under
STEWARD SERVICE	1	0		0		0		1	0	1	under
REFUSE UPLIFT	7	0		0		0		4	4	0	
REMOVAL & STORAGE COSTS	8	0		0		0		8	8	0	
OTHER PROPERTY COSTS	40	0		0		0		34	34	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	24,501	0		4	under	3	under	2,984	2,969	15	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	387	0		0		0		365	365	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,485	0		0		0		841	841	0	
I.T. ELECTRONIC MESSAGING	28	0		0		0		20	20	0	
EQUIPMENT, APPARATUS AND TOOLS	51	0		3	under	2	under	8	6	2	under
SMALL TOOLS	0	0		(1)	over	(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	238	0		7	under	20	under	42	15	27	under
ADAPTATIONS FOR CLIENTS	0	(1)	over	(6)	over	(18)	over	0	25	(25)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	34	0		2	under	5	under	18	11	7	under
FURNITURE - GENERAL	28	0		0		(4)	over	28	27	1	under
FURNISHINGS (INCL. CROCKERY & LINEN)	1	0		(4)	over	0		0	5	(5)	over
MATERIALS	1	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,228	0		0		0		1,119	1,119	0	
PUPIL EQUITY FUNDING	7,476	0		0		0		13	13	0	
SAC FUNDING	913	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	84	0		0		0		12	12	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	5	0		(3)	over	(2)	over	5	6	(1)	over
TV LICENCES - EDUCATION	22	0		3	under	5	under	9	2	7	under
FOODSTUFFS - GENERAL	18	0		0		0		18	18	0	
PROTECTIVE CLOTHING & UNIFORMS	14	0		0		0		14	14	0	
OTHER SUPPLIES AND SERVICES	0	3	under	3	under	2	under	0	(4)	4	under
HEALTH AND SAFETY	139	0		3	under	4	under	27	27	0	
CATERING - CONTRACT	1,601	10	under	10	under	10	under	15	4	11	under
CATERING - OUTWITH CONTRACT	1	(1)	over	(3)	over	(4)	over	0	4	(4)	over
CATERING - EXTERNAL	0	0		(3)	over	(4)	over	0	4	(4)	over
DELIVERY CHARGE	0	0		0		(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	0		0		1	under	0	(1)	1	under
SUPPLIES AND SERVICES	15,755	10	under	10	under	13	under	2,554	2,537	17	under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	2	0		0		0		0	0	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	63	0		0		3	under	4	1	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		(5)	over	(6)	over	3	8	(5)	over
FLEET SERVICE CHARGES - LEASING	6	0		(3)	over	2	under	2	4	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	55	0		(8)	over	(4)	over	22	26	(4)	over
FLEET SERVICE CHARGES - DRIVERS	367	0		1	under	0		24	24	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		(3)	over	(18)	over	84	109	(25)	over
HIRE OF EXTERNAL VEHICLES	102	0		0		0		31	22	9	under
HIRE OF SKIPS	0	0		(1)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,395	(10)	over	(9)	over	(7)	over	901	915	(14)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		3,469	3,474	(5)	over
PUPIL TRANSPORT - OTHER	112	0		0		0		46	47	(1)	over
TRANSPORT AND PLANT	9,252	(10)	over	(29)	over	(33)	over	4,586	4,633	(47)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	431	0		0		0		235	235	0	
TELEPHONES	234	0		0		5	under	78	73	5	under
MOBILE PHONES	2	0		0		(5)	over	1	6	(5)	over
ADVERTISING - OTHER	61	0		(2)	over	(1)	over	7	7	0	
POSTAGES/COURIERS	96	0		0		0		26	26	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	52	0		0		(4)	over	52	55	(3)	over
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	2	(1)	over	0		(1)	over	2	5	(3)	over
HOSPITALITY / CIVIC RECOGNITION	13	0		0		0		13	13	0	
OTHER ADMIN COSTS	4	(1)	over	(2)	over	(2)	over	4	6	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	6	under	6	under	9	under	20	0	20	under
TRAINING	113	0		0		(1)	over	113	125	(12)	over
ADMINISTRATION	1,136	4	under	2	under	0		551	551	0	
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	55	0		0		0		24	24	0	
OTHER LOCAL AUTHORITIES	1,327	0		0		0		263	263	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,554	1,554	0	
PAYMENTS TO OTHER BODIES	5,716	0		0		0		2,092	2,092	0	
INDEPENDENT SCHOOL PLACES	3,557	0		0		(20)	over	1,476	1,513	(37)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	473	0		0		0		112	112	0	
RESEARCH GRANTS - EDUCATION	15	0		0		0		15	15	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	0		0		0		2	2	0	
P.E. FACILITIES	2	0		0		0		1	1	0	
ACTIVITIES PROGRAMME	1,017	0		0		0		35	35	0	
COPYRIGHT AGREEMENT	164	0		0		0		164	164	0	
VAT FREE EXCURSIONS - EDUCATION	2	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	0	0		(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	14,628	0		(1)	over	(21)	over	5,738	5,776	(38)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	33,670	0		0		0		10,774	10,774	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	33,671	0	0	0	0	0	0	10,775	10,775	0	0
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	296	0		0		0		296	296	0	
FOOTWEAR & CLOTHING GRANTS	1,317	3	under	4	under	2	under	985	980	5	under
WORK EXPERIENCE	16	0		1	under	1	under	3	1	2	under
TRANSFER PAYMENTS	1,629	3	under	5	under	3	under	1,284	1,277	7	under

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FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		3	under	52	49	3	under
I.T. EQUIPMENT LEASING - CONTRACT	290	0		0		0		50	50	0	
FINANCING CHARGES	352	0		0		3	under	102	99	3	under
TOTAL EXPENDITURE	325,673	9	under	(4)	over	(24)	over	108,566	108,363	203	under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	0		0		0		(73)	(73)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(13,981)	0		0		0		(4,170)	(4,170)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,094)	(9)	under rec	(7)	under rec	(6)	under rec	(1,094)	(1,093)	(1)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(117)	0		0		0		(5)	(5)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(769)	0		0		0		(6)	(6)	0	
PLAYGROUP ACCOMMODATION CHARGE	(23)	0		(2)	under rec	(3)	under rec	(9)	(4)	(5)	under rec
EARLY YEARS FEES	(454)	0		12	over rec	35	over rec	(220)	(261)	41	over rec
RENTAL INCOME	(32)	0		(3)	under rec	(4)	under rec	(9)	(3)	(6)	under rec
COURSE FEES	(15)	0		4	over rec	5	over rec	(15)	(20)	5	over rec
OTHER INCOME	(24)	0		0		(3)	under rec	(9)	(4)	(5)	under rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(17,629)	(9)	under rec	4	over rec	24	over rec	(6,492)	(6,521)	29	over rec
NET EXPENDITURE	308,044	0		0		0		102,074	101,842	232	under