

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 1 February 2019 (No.12)**

**Education Resources**

**Service Departments :-**

Education

**Position before Transfers to Reserves**

Transfers to Reserves as at 01/02/19

**Position After Transfers to Reserves at 01/02/19**

Annual Budget  £m	Forecast for Year BEFORE Transfers  £m	Annual Forecast Variance BEFORE Transfers  £m	Annual Forecast Variance AFTER Transfers  £m	Budget Proportion to 01/02/19 £m	Actual to Period 12 to 01/02/19 BEFORE Transfers £m	Variance to 01/02/19 BEFORE Transfers £m	
310.362	305.900	4.462	0.038	247.444	243.380	4.064	under
<b>310.362</b>	<b>305.900</b>	<b>4.462</b>	<b>0.038</b>	<b>247.444</b>	<b>243.380</b>	<b>4.064</b>	<b>under</b>
				0.000	4.031	(4.031)	over
				<b>247.444</b>	<b>247.411</b>	<b>0.033</b>	<b>under</b>

### **Education Resources Variance Analysis 2018/19 (Period 12)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,209 under	APT&C Basic / Superannuation / National Insurance - 1,197k under	Schools - 1,197k 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	907k under	<p>Rates - 161k under</p> <p>Scottish Water (Metered and Drainage Charges) - 585k under</p> <p>Electricity - (168k) over</p>	<p>Schools - 161k under</p> <p>Schools - 585k under</p> <p>Schools - (168k) over</p>	<p>This underspend is due to the timing of the opening of new schools.</p> <p>The costs for new schools are lower than anticipated due to consumption efficiencies.</p> <p>This overspend is in relation to the increase in price of electricity.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Gas - 399k under	Schools - 399k under	This underspend reflects consumption efficiencies over the summer period.
Supplies and Services	2,672k under	<u>Materials, Apparatus and Equipment - (121k) over</u>	<u>Schools - (121k) over</u>	This overspend relates to expenditure on classroom materials in schools.
		Pupil Equity Funding - 2,492k under	Schools - 2,492k under	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 - 266k under	Schools - 266k 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	(646k) over	Fleet Service Charges (all lines) - (315k) over	Schools - (315k) 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 - Special Educational Needs - (29k) over	Schools - (29k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Strathclyde Passenger Transport - (250k) over	Schools - (250k) over	This is a demand led service and reflects the volume of children requiring transport to school.
		<u>Pupil Transport - Other - (73k) over</u>	<u>Schools - (73k) over</u>	This reflects the cost of transporting children who attend schools for Gaelic education
Payments to Other Bodies	(424k) over	Other Local Authorities - 360k under	Schools - 360k under	This reflects a reduction in the placement of young people with additional support needs within other local authority establishments during this school session.
		Independent School Places - (773k) over	Schools - (773k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools.
Income	295k over recovered	Government Grants - Other Education Grants - 323k over recovered	Schools - 323k over recovered	This over recovery relates to income received for Early Years Graduate Funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General - (93k) under recovered	Schools - (93k) under recovered	This relates to an under recovery of crèche income.
		Early Years Fees - 52k over recovered	Schools - 52k 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.

### Education Resource - Total

## EMPLOYEE COSTS

Education Resource - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
EMPLOYEE COSTS											
TEACHERS BASIC	134,660	120	under	52	under	61	under	107,934	107,934	0	
TEACHERS SUPERANNUATION	23,208	20	under	20	under	13	under	18,224	18,224	0	
TEACHERS NI	14,739	10	under	10	under	12	under	11,350	11,350	0	
DAILY TEACHERS BASIC	1,419	0		0		0		1,190	1,190	0	
TEACHERS TRAINING	669	0		0		0		430	430	0	
APT&C BASIC	39,120	738	under	887	under	904	under	32,139	31,422	717	under
APT&C OVERTIME	60	0		0		0		60	60	0	
APT&C SUPERANNUATION	6,691	97	under	111	under	149	under	5,736	5,556	180	under
APT&C NIC	2,817	225	under	249	under	250	under	2,284	1,984	300	under
SESSIONAL WORK	112	0		0		0		112	112	0	
TRAVEL AND SUBSISTANCE	290	37	under	20	under	26	under	235	182	53	under
OTHER EMPLOYEE COSTS	387	0		10	under	10	under	387	387	0	
PENSION INCREASES	434	0		0		0		342	344	(2)	over
PREMATURE RETIRALS	4,660	0		(6)	over	(15)	over	3,903	3,903	0	
ADDITIONAL PENSION COSTS	0	0		(34)	over	(34)	over	0	39	(39)	over
EMPLOYEE COSTS TOTAL	229,266	1,247	under	1,319	under	1,376	under	184,326	183,117	1,209	under

### Expenditure / Income Variance Trends 2018/2019

### Education Resource - Total

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Expenditure / Income Variance Trends 2018/2019											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,206	0		(12)	over	(13)	over	1,170	1,185	(15)	over
COMPUTER EQUIPMENT RENTAL	1	0		0		1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,504	0		0		(1)	over	1,982	1,982	0	
I.T. ELECTRONIC MESSAGING	43	(2)	over	(2)	over	(2)	over	39	41	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	28	7	under	0		0		22	20	2	under
SMALL TOOLS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
AIDS FOR CLIENTS	219	38	under	64	under	68	under	143	68	75	under
ADAPTATIONS FOR CLIENTS	5	(40)	over	(45)	over	(55)	over	4	61	(57)	over
SUPPLIES FOR CLIENTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FURNITURE - OFFICE	66	7	under	12	under	19	under	56	36	20	under
FURNITURE - GENERAL	71	0		0		0		71	71	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	2	(7)	over	(8)	over	(9)	over	1	12	(11)	over
MATERIALS	14	0		(10)	over	(11)	over	13	13	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,142	0		(130)	over	(43)	over	1,711	1,832	(121)	over
PUPIL EQUITY FUNDING	2,908	0		2,534	under	2,121	under	2,520	28	2,492	under
SAC FUNDING	588	0		0		0		1	1	0	
LIBRARY/RESOURCE CENTRE MATERIALS	73	0		0		0		29	29	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	(1)	over	(4)	over	(6)	over	10	17	(7)	over
TV LICENCES - EDUCATION	22	10	under	3	under	3	under	19	18	1	under
FOODSTUFFS - GENERAL	61	0		0		0		52	52	0	
PROTECTIVE CLOTHING & UNIFORMS	28	0		(6)	over	(6)	over	24	31	(7)	over
LAUNDRY COSTS	1	(1)	over	(1)	over	0		1	1	0	
OTHER SUPPLIES AND SERVICES	125	8	under	20	under	38	under	44	(2)	46	under
HEALTH AND SAFETY	49	0		(15)	over	(15)	over	42	30	12	under
CATERING - CONTRACT	1,351	90	under	207	under	310	under	1,015	749	266	under
CATERING - OUTWITH CONTRACT	6	(5)	over	(6)	over	(6)	over	5	11	(6)	over
CATERING - EXTERNAL	1	(5)	over	(7)	over	(7)	over	1	9	(8)	over
DELIVERY CHARGE	0	(2)	over	(4)	over	(4)	over	0	5	(5)	over
BULK BUYING DISCOUNT	0	0		0		0		0	(1)	1	under
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>12,526</b>	<b>93</b>	<b>under</b>	<b>2,585</b>	<b>under</b>	<b>2,377</b>	<b>under</b>	<b>8,976</b>	<b>6,304</b>	<b>2,672</b>	<b>under</b>



### Expenditure / Income Variance Trends 2018/2019

Education Resource - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019											
TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	0	0		(1)	over	(2)	over	0	2	(2)	over
POOL CAR CHARGES-RENTAL	2	1	under	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	2	1	under	(5)	over	(5)	over	2	1	1	under
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - REPAIRS	1	0		0		0		1	0	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	23	7	under	7	under	8	under	20	8	12	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	47	18	under	(7)	over	(12)	over	5	20	(15)	over
FLEET SERVICE CHARGES - LEASING	6	(10)	over	(12)	over	(11)	over	5	35	(30)	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	(4)	over	0	3	(3)	over
FLEET SERVICE CHARGES - FUEL	55	(22)	over	(7)	over	(9)	over	47	65	(18)	over
FLEET SERVICE CHARGES - DRIVERS	867	(276)	over	(127)	over	(119)	over	658	887	(229)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	(23)	over	(27)	over	(28)	over	216	248	(32)	over
HIRE OF EXTERNAL VEHICLES	162	26	under	19	under	20	under	104	80	24	under
HIRE OF SKIPS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,595	(67)	over	(26)	over	(28)	over	2,800	2,829	(29)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	(120)	over	(317)	over	(354)	over	4,248	4,498	(250)	over
PUPIL TRANSPORT - OTHER	124	(50)	over	13	under	10	under	0	73	(73)	over
TRANSPORT AND PLANT TOTAL	10,027	(521)	over	(495)	over	(537)	over	8,110	8,756	(646)	over
ADMINISTRATION											
PRINTING AND STATIONERY	634	0		(10)	over	(11)	over	566	576	(10)	over
TELEPHONES	233	11	under	30	under	26	under	187	183	4	under
MOBILE PHONES	2	(11)	over	(11)	over	(13)	over	2	16	(14)	over
ADVERTISING - OTHER	61	0		31	under	40	under	49	7	42	under
POSTAGES/COURIERS	108	0		17	under	23	under	91	63	28	under
MEMBERSHIP FEES/SUBSCRIPTIONS	179	(1)	over	8	under	(10)	over	174	174	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	7	(6)	over	(4)	over	(5)	over	6	13	(7)	over
LEGAL EXPENSES	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
HOSPITALITY / CIVIC RECOGNITION	18	0		0		0		18	18	0	
SECURITY UPLIFT FEES	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
OTHER ADMIN COSTS	7	(6)	over	(6)	over	(4)	over	5	11	(6)	over
CONFERENCES - OFFICIALS (incl associated costs)	37	32	under	2	under	2	under	37	0	37	under
TRAINING	313	0		(10)	over	(14)	over	313	327	(14)	over
ADMINISTRATION TOTAL	1,675	11	under	38	under	25	under	1,524	1,473	51	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	54	0		0		(6)	over	28	28	0	
OTHER LOCAL AUTHORITIES	1,331	185	under	233	under	236	under	658	298	360	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,559	1,559	0	
PAYMENTS TO OTHER BODIES	6,137	114	under	44	under	51	under	5,950	5,950	0	
INDEPENDENT SCHOOL PLACES	3,557	(385)	over	(668)	over	(686)	over	2,846	3,619	(773)	over
CONTRACT SPEECH THERAPY	678	0		0		0		513	513	0	
SCHOOL ACTIVITIES	298	0		0		(1)	over	298	303	(5)	over
RESEARCH GRANTS - EDUCATION	38	0		0		0		37	37	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	0		0		0		4	4	0	
P.E. FACILITIES	2	(1)	over	0		(1)	over	2	5	(3)	over
ACTIVITIES PROGRAMME	1,083	0		0		0		232	232	0	
COPYRIGHT AGREEMENT	103	0		0		0		103	103	0	
VAT FREE EXCURSIONS - EDUCATION	4	0		0		3	under	0	0	0	
PRIVATE INDIVIDUALS - GENERAL	1	(1)	over	(4)	over	(4)	over	1	4	(3)	over
<b>PAYMENT TO OTHER BODIES TOTAL</b>	<b>14,908</b>	<b>(88)</b>	<b>over</b>	<b>(395)</b>	<b>over</b>	<b>(408)</b>	<b>over</b>	<b>12,231</b>	<b>12,655</b>	<b>(424)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	33,670	0		0		30	under	24,952	24,952	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
<b>PAYMENT TO CONTRACTORS TOTAL</b>	<b>33,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>24,953</b>	<b>24,953</b>	<b>0</b>	<b>0</b>
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	785	0		0		0		785	785	0	
FOOTWEAR & CLOTHING GRANTS	1,237	0		0		0		1,168	1,168	0	
WORK EXPERIENCE	15	6	under	0		0		2	2	0	
<b>TRANSFER PAYMENTS TOTAL</b>	<b>2,037</b>	<b>6</b>	<b>under</b>	<b>0</b>		<b>0</b>		<b>1,955</b>	<b>1,955</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	109	3	under	0		0		109	109	0	
I.T. EQUIPMENT LEASING - CONTRACT	287	0		0		0		123	123	0	
<b>FINANCING CHARGES TOTAL</b>	<b>396</b>	<b>3</b>	<b>under</b>	<b>0</b>		<b>0</b>		<b>232</b>	<b>232</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>329,418</b>	<b>818</b>	<b>under</b>	<b>3,765</b>	<b>under</b>	<b>3,604</b>	<b>under</b>	<b>264,559</b>	<b>260,790</b>	<b>3,769</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	0		0		0		(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,762)	0		35	over rec	319	over rec	(13,376)	(13,699)	323	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		0	9	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,074)	0		0		0		(1,067)	(1,067)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(117)	0		(60)	under rec	(84)	under rec	(99)	(6)	(93)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,087)	91	over rec	0		0		(805)	(805)	0	
PLAYGROUP ACCOMMODATION CHARGE	(23)	(10)	under rec	(12)	under rec	(9)	under rec	(20)	(6)	(14)	under rec
EARLY YEARS FEES	(754)	134	over rec	48	over rec	31	over rec	(623)	(675)	52	over rec
RENTAL INCOME	(32)	(11)	under rec	(11)	under rec	(14)	under rec	(16)	(8)	(8)	under rec
COURSE FEES	(62)	16	over rec	6	over rec	6	over rec	(62)	(62)	0	
OTHER INCOME	(24)	22	over rec	(6)	under rec	22	over rec	(20)	(64)	44	over rec
ACCOMMODATION INCOME FROM USERS	(883)	0		0		0		(882)	(882)	0	
INCOME TOTAL	(19,056)	242	over rec	0		271	over rec	(17,115)	(17,410)	295	over rec
NET EXPENDITURE	310,362	1,060	under	3,765	under	3,875	under	247,444	243,380	4,064	under