

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Education Resources

Service Departments :-

Education

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 31/03/19 £m	Actual to Period 14 to 31/03/19 BEFORE Transfers £m	Variance to 31/03/19 BEFORE Transfers £m	
312.633	308.171	4.462	0.038	312.633	308.444	4.189	under
312.633	308.171	4.462	0.038	312.633	308.444	4.189	under
				0.000	4.186	(4.186)	over
				312.633	312.630	0.003	under

Education Resources Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,490k under	<u>Teachers Basic / Superannuation and National Insurance - 1,202k under</u>	<u>Schools - 1,202k under</u>	This underspend relates to the teachers cover and also funding for teachers pay award. The funding for the pay award has been transferred to reserves to support teachers' pay in 2019/20.
		APT&C Basic / Overtime / Superannuation / National Insurance - 334k under	Schools - 334k under	The underspend relates to Early Years Posts, where recruitment has been progressing since August 2018. Specific grant funding was provided for delivery of 1140 hours of Early Years and the underspend in employee costs has been transferred to reserves to meet the cost of ELC expansion going forward.
		<u>Teachers Training - 146k under</u>	<u>Schools - 146k under</u>	This underspend offsets the overspend in Training within Administration Costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		<u>Sessional Work - (113k) over</u>	<u>Schools - (113k) over</u>	This expenditure was incurred as part of the Activities Programme, supporting the Youth and Family Community Learning service and is offset by an underspend in Paymnets to Other bodies..
Property Costs	1,236k under	<p>Rates - 187k under</p> <p>Scottish Water (Metered and Drainage Charges) - 757k under</p> <p>Electricity - (326k) over</p> <p>Gas - 606k under</p>	<p>Schools - 187k under</p> <p>Schools - 757k under</p> <p>Schools - (326k) over</p> <p>Schools - 606k under</p>	<p>This underspend is due to the timing of the opening of new schools.</p> <p>The costs for new schools were lower than anticipated due to consumption efficiencies.</p> <p>This overspend is in relation to the increase in price of electricity.</p> <p>This underspend reflects consumption efficiencies and the timing of invoice payments.</p>
Supplies and Services	2,373k under	<u>IT Equip Maint - Contract - 200k under</u>	<u>Schools - 200k under</u>	This underspend relates to the schools ICT contract and the underspend has been transferred to reserves to support the funding required for the renewal of the contract.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Aids for Clients - 128k under</u>	<u>Schools - 128k under</u>	This underspend is due to the demand for aids within the Additional Support Needs service being less than anticipated.
		Materials, Apparatus and Equipment - 145k under	Schools - 145k under	This underspend relates to expenditure on classroom materials in schools. The underspend has been transferred to reserves to assist with the renewal costs of the ICT contract.
		Pupil Equity Funding - 1,534k under	Schools - 1,534k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2018/19 and 2019/20. The underspend has been transferred to reserves to support the expenditure that will be incurred in the school session April to June 2019.
		<u>Other Supplies and Services - 105k under</u>	<u>Schools - 105k under</u>	The underspend is partly due to credits received from the Department of Works and Pensions relating to access to work payments and is offset by expenditure in other budget areas.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - 393k under	Schools - 393k 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	(1,165k) over	Fleet Service Charges (all lines) - (309k) over	Schools - (309k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Special Educational Needs - (483k) over	Schools - (483k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Strathclyde Passenger Transport - (315k) over	Schools - (315k) over	This is a demand led service and reflects the volume of children that required transport to school.
		Pupil Transport - Other - (90k) over	Schools - (90k) over	This reflects the cost of transporting children who attended schools for Gaelic education.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(146k) over	<u>Training - (75k) over</u>	<u>Schools - (75k) over</u>	<p>This overspend is due to a major training programme required by the CQIS service.</p> <p>This is offset by the underspend in the Teachers CPD training line (see Employee Costs).</p>
Payments to Other Bodies	(8k) over	<p>Other Local Authorities - 301k under</p> <p>Independent School Places - (654k) over</p> <p><u>Activities Programme - 232k under</u></p>	<p>Schools - 301k under</p> <p>Schools - (654k) over</p> <p><u>Schools - 232k under</u></p>	<p>This reflects a reduction in the placement of young people with additional support needs within other local authority establishments during this school session.</p> <p>This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools resulting from the new Scotland Excel pricing framework.</p> <p>This underspend is partially offset by an overspend on Sessional Workers within employee costs, incurred in the provision of the programmes.</p>
Income	265k over recovered	Government Grants - Other Education Grants - 345k over recovered	Schools - 345k over recovered	This over recovery relates to Early Years Graduate Funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General - (111k) under recovered	Schools - (111k) under recovered	This relates to an under recovery of crèche income.
		Early Years Fees - 80k over recovered	Schools - 80k 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	135,260	135,130	130	under
TEACHERS OVERTIME	4	5	(1)	over
TEACHERS SUPERANNUATION	23,356	22,860	496	under
TEACHERS NI	14,819	14,244	575	under
DAILY TEACHERS BASIC	1,466	1,465	1	under
DAILY TEACHERS SUPERANNUATION	151	151	0	
DAILY TEACHERS NI	111	111	0	
TEACHERS TRAINING	702	556	146	under
APT&C BASIC	40,174	40,034	140	under
APT&C OVERTIME	12	93	(81)	over
APT&C SUPERANNUATION	6,948	7,064	(116)	over
APT&C NIC	2,908	2,598	310	under
SESSIONAL WORK	33	146	(113)	over
TRAVEL AND SUBSISTANCE	279	216	63	under
OTHER EMPLOYEE COSTS	1,329	1,340	(11)	over
PENSION INCREASES	434	412	22	under
PREMATURE RETIRALS	4,660	4,692	(32)	over
ADDITIONAL PENSION COSTS	0	39	(39)	over
EMPLOYEE COSTS	232,646	231,156	1,490	under
PROPERTY COSTS				
RATES	14,871	14,684	187	under
SCOTTISH WATER - UNMETERED CHARGES	0	15	(15)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	729	254	under
SCOTTISH WATER - METERED CHARGES	898	395	503	under
RENT	236	215	21	under
SERVICE CHARGE	0	37	(37)	over
FACTORING CHARGES	0	1	(1)	over
BED AND BREAKFAST	3	4	(1)	over
PROPERTY INSURANCE	481	488	(7)	over
SECURITY COSTS	40	40	0	
SCHOOL SECURITY SPECIFIC GRANT	3	3	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	50	33	17	under
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	1	(1)	over
LIFE CYCLE MAINTENANCE	44	44	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	3	4	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	213	150	63	under
GAS MAINTENANCE COSTS	0	2	(2)	over
ELECTRICITY - CONTRACT	3,403	3,729	(326)	over
ELECTRICITY - NON CONTRACT	0	1	(1)	over
GAS	2,103	1,497	606	under
HEATING OIL	71	67	4	under
SOLID FUEL	187	209	(22)	over
CARBON REDUCTION COMMITMENT	317	317	0	
FIXTURE & FITTINGS	1	1	0	
JANITOR SERVICE	71	84	(13)	over
JANITORIAL SUPPLIES	6	0	6	under
CLEANING CONTRACT	18	0	18	under
CLEANING OUTWITH CONTRACT	5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	244	255	(11)	over
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	10	12	(2)	over
REMOVAL & STORAGE COSTS	0	10	(10)	over
OTHER PROPERTY COSTS	205	204	1	under
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	25,349	24,113	1,236	under

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	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	965	970	(5)	over
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,982	2,782	200	under
I.T. ELECTRONIC MESSAGING	34	46	(12)	over
EQUIPMENT, APPARATUS AND TOOLS	37	35	2	under
SMALL TOOLS	0	2	(2)	over
AIDS FOR CLIENTS	218	90	128	under
ADAPTATIONS FOR CLIENTS	41	77	(36)	over
SUPPLIES FOR CLIENTS	0	3	(3)	over
FURNITURE - OFFICE	133	83	50	under
FURNITURE - GENERAL	14	100	(86)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	3	16	(13)	over
MATERIALS	6	22	(16)	over
MATERIALS, APPARATUS AND EQUIPMENT	3,489	3,344	145	under
PUPIL EQUITY FUNDING	1,575	41	1,534	under
SAC FUNDING	26	1	25	under
LIBRARY/RESOURCE CENTRE MATERIALS	58	37	21	under
AUDIO VISUAL	3	3	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	24	32	(8)	over
TV LICENCES - EDUCATION	19	21	(2)	over
FOODSTUFFS - GENERAL	39	53	(14)	over
PROTECTIVE CLOTHING & UNIFORMS	20	37	(17)	over
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	96	(9)	105	under
HEALTH AND SAFETY	45	31	14	under
CATERING - CONTRACT	1,129	736	393	under
CATERING - OUTWITH CONTRACT	8	15	(7)	over
CATERING - EXTERNAL	4	12	(8)	over
DELIVERY CHARGE	0	8	(8)	over
BULK BUYING DISCOUNT	0	(2)	2	under
SUPPLIES AND SERVICES	10,970	8,597	2,373	under
TRANSPORT AND PLANT				
FLEET SERVICES - FUEL	0	1	(1)	over
FLEET SERVICES - VEHICLE HIRE	0	1	(1)	over
POOL CAR CHARGES-RENTAL	5	16	(11)	over
POOL CAR CHARGES-FUEL	1	3	(2)	over
OTHER TRANSPORT COSTS	3	1	2	under
INSURANCE	3	3	0	
FLEET SERVICE CHARGES - REPAIRS	1	0	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	264	8	256	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	36	(30)	over
FLEET SERVICE CHARGES - LEASING	6	49	(43)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	7	(7)	over
FLEET SERVICE CHARGES - FUEL	55	92	(37)	over
FLEET SERVICE CHARGES - DRIVERS	667	1,056	(389)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	317	(59)	over
HIRE OF EXTERNAL VEHICLES	205	155	50	under
HIRE OF SKIPS	0	4	(4)	over
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,596	4,079	(483)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,890	5,205	(315)	over
PUPIL TRANSPORT - OTHER	235	325	(90)	over
TRANSPORT AND PLANT	10,195	11,360	(1,165)	over

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ADMINISTRATION				
PRINTING AND STATIONERY	906	979	(73)	over
TELEPHONES	224	218	6	under
MOBILE PHONES	7	23	(16)	over
ADVERTISING - OTHER	61	7	54	under
POSTAGES/COURIERS	111	79	32	under
MEMBERSHIP FEES/SUBSCRIPTIONS	195	228	(33)	over
INSURANCE	76	76	0	
MEDICAL COSTS	12	15	(3)	over
LEGAL EXPENSES	0	8	(8)	over
HOSPITALITY / CIVIC RECOGNITION	6	22	(16)	over
SECURITY UPLIFT FEES	2	9	(7)	over
OTHER ADMIN COSTS	13	21	(8)	over
CONFERENCES - OFFICIALS (incl associated costs)	2	1	1	under
TRAINING	427	502	(75)	over
ADMINISTRATION	2,042	2,188	(146)	over
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	54	31	23	under
OTHER LOCAL AUTHORITIES	1,331	1,030	301	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	1,569	17	under
PAYMENTS TO OTHER BODIES	6,887	6,848	39	under
INDEPENDENT SCHOOL PLACES	3,557	4,211	(654)	over
CONTRACT SPEECH THERAPY	678	684	(6)	over
SCHOOL ACTIVITIES	300	280	20	under
RESEARCH GRANTS - EDUCATION	35	37	(2)	over
PARENT COUNCILS (PREV.SCHOOL BOARDS)	25	2	23	under
P.E. FACILITIES	8	8	0	
ACTIVITIES PROGRAMME	619	387	232	under
COPYRIGHT AGREEMENT	103	103	0	
VAT FREE EXCURSIONS - EDUCATION	6	6	0	
PRIVATE INDIVIDUALS - GENERAL	1	2	(1)	over
PAYMENT TO OTHER BODIES	15,190	15,198	(8)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	33,674	33,609	65	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	1	0	
PAYMENT TO CONTRACTORS	33,675	33,610	65	under
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,068	1,067	1	under
FOOTWEAR & CLOTHING GRANTS	1,237	1,184	53	under
WORK EXPERIENCE	4	3	1	under
TRANSFER PAYMENTS	2,309	2,254	55	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	62	59	3	under
I.T. EQUIPMENT LEASING - CONTRACT	260	239	21	under
FINANCING CHARGES	322	298	24	under
TOTAL EXPENDITURE	332,698	328,774	3,924	under

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	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,827)	(15,172)	345	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(22)	(44)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,581)	(1,596)	15	over rec
ESF GRANT	(233)	(233)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	(27)	0	
FEES AND CHARGES - GENERAL	(117)	(6)	(111)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,129)	(1,087)	(42)	under rec
PLAYGROUP ACCOMMODATION CHARGE	(70)	(52)	(18)	under rec
EARLY YEARS FEES	(755)	(835)	80	over rec
RENTAL INCOME	(32)	(10)	(22)	under rec
COURSE FEES	(177)	(189)	12	over rec
OTHER INCOME	(24)	(74)	50	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(20,065)	(20,330)	265	over rec
NET EXPENDITURE	312,633	308,444	4,189	under