

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 2 February 2018 (No.12)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 02/02/18	Actual to Period 12 to 02/02/18	Variance to 02/02/18
£m	£m	£m	£m	£m	£m
296.372	295.730	0.642 under	233.146	232.640	0.506 under
296.372	295.730	0.642 under	233.146	232.640	0.506 under

Education Resources Variance Analysis 2017/18 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	128k under	Teachers Basic / Superannuation / NI - (310k) over	Schools - (310k) over	The overspend relates to the cost of providing teacher cover in schools.
		APT&C Basic / Superannuation / NI - 423k under	Schools - 423k under	The underspend reflects turnover of staff and vacancies.
Property Costs	513k under	Rates - 80k under	Schools - 80k under	This underspend is due to the timing of new school openings.
		Water Metered Charges - 80k under	Schools - 80k under	The costs for new schools are lower than anticipated and the budget has been used to manage overspends elsewhere.
		Gas - 356k under	Schools - 356k under	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.
Supplies and Services	(96k) over	<u>IT Equipment Maintenance - (92k) over</u>	<u>Schools - (92k) over</u>	This overspend is due to the cost of expenditure by schools on IT equipment and will be offset by an underspend on the classroom materials budget.
		Aids for Clients - (50k) over Adaptations for Clients - (66k) over	Schools - (116k) over	This overspend reflects the increased demand for equipment for pupils with additional support needs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - 129k under	Schools - 129k under	This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated to date.
Transport and Plant	(568k) over	Fleet Service Charges (all lines) - (467k) over	Schools - (467k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
		Pupil Transport - Special Educational Needs - (99k) over	Schools - (99k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
Administration Costs	(36k) over	Advertising - Other - (28k) over	Schools - (28k) over	This overspend relates to advertising for the recruitment of teachers.
Payments to Other Bodies	130k under	Other Local Authorities - 100k under	Schools - 100k under	This is a demand led service and reflects a reduction in the placement of young people with additional support needs within other local authority establishments.
		<u>Payments to Other Bodies - 35k under</u>	<u>Schools - 35k under</u>	This relates to lower than anticipated payments to Early Years partners to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	(103k) over	Payment to Private Contractor - (102k) over	Schools - (102k) over	The overspend represents inflation costs within the PPP contract being higher than anticipated to date.
Transfer Payments	78k under	Footwear and Clothing Grants - 72k under	Schools - 72k under	This is a demand led service and the underspend reflects the lower than anticipated level of uptake in grants to date.
Income	460k over recovered	<u>Fees and Charges General - (70k) under recovered</u>	<u>Schools - (70k) under recovered</u>	This relates to an under recovery of crèche income.
		Fees and Charges - Other Local Authorities - 112k over recovered	Schools - 112k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and is offset by an underspend in Employee Costs.
		Early Years Fees - 349k over recovered	Schools - 349k over recovered	This relates to the over recovery of Early Years fees due to additional uptake of the service.

* The underlined variances represent new variances since the last report

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 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
EMPLOYEE COSTS											
TEACHERS BASIC	126,999	0		17	under	(98)	over	105,082	105,219	(137)	over
TEACHERS SUPERANNUATION	21,939	0		(43)	over	(84)	over	17,578	17,680	(102)	over
TEACHERS NI	13,894	0		(46)	over	(33)	over	11,036	11,107	(71)	over
DAILY TEACHERS BASIC	1,203	0		0		0		1,126	1,126	0	
DAILY TEACHERS SUPERANNUATION	108	0		0		0		108	108	0	
DAILY TEACHERS NI	105	0		0		0		90	90	0	
TEACHERS TRAINING	1,493	10	under	1	under	0		418	418	0	
APT&C BASIC	36,897	40	under	52	under	223	under	29,470	29,145	325	under
APT&C OVERTIME	9	(17)	over	(26)	over	(27)	over	8	32	(24)	over
APT&C SUPERANNUATION	6,275	11	under	28	under	(1)	over	5,147	5,090	57	under
APT&C NIC	2,681	14	under	17	under	40	under	1,946	1,905	41	under
SESSIONAL WORK	131	0		0		0		124	124	0	
TRAVEL AND SUBSISTANCE	344	5	under	19	under	22	under	240	207	33	under
OTHER EMPLOYEE COSTS	327	5	under	11	under	5	under	301	295	6	under
PENSION INCREASES	434	0		0		0		343	343	0	
PREMATURE RETIRALS	4,660	0		0		0		3,900	3,900	0	
EMPLOYEE COSTS	217,499	68	under	30	under	47	under	176,917	176,789	128	under
PROPERTY COSTS											
RATES	14,501	0		48	under	79	under	14,421	14,341	80	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		247	247	0	
SCOTTISH WATER - METERED CHARGES	694	2	under	80	under	130	under	592	512	80	under
RENT	256	0		0		0		222	222	0	
BED AND BREAKFAST	2	0		0		0		0	0	0	
PROPERTY INSURANCE	480	(2)	over	(4)	over	(4)	over	480	486	(6)	over
SECURITY COSTS	60	0		0		0		20	20	0	
GROUND MAINTENANCE	2	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	20	0		0		0		5	5	0	
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	0		0		0		0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	0		0		(3)	over	0	3	(3)	over
ADAPTIONS - INTERNAL CONTRACTORS	74	0		0		0		45	45	0	
ELECTRICITY - CONTRACT	3,287	0		0		0		2,112	2,112	0	
GAS	1,847	0		120	under	230	under	1,113	757	356	under
HEATING OIL	71	6	under	0		0		42	42	0	
SOLID FUEL	185	9	under	0		0		167	167	0	
JANITOR SERVICE	81	0		0		0		56	67	(11)	over
JANITORIAL SUPPLIES	8	0		0		0		2	0	2	under
CLEANING CONTRACT	8	8	under	0		0		8	0	8	under
CLEANING OUTWITH CONTRACT	5	3	under	0		0		4	0	4	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	181	(8)	over	0		0		181	188	(7)	over
WINDOW CLEANING	3	3	under	2	under	2	under	2	0	2	under
STEWARD SERVICE	1	1	under	1	under	1	under	1	0	1	under
REFUSE UPLIFT	7	(3)	over	(2)	over	(3)	over	6	8	(2)	over
REMOVAL & STORAGE COSTS	1	(2)	over	(2)	over	(2)	over	1	2	(1)	over
OTHER PROPERTY COSTS	40	0		9	under	10	under	34	23	11	under
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	23,679	17	under	252	under	440	under	20,644	20,131	513	under

Education Resource - Total

SUPPLIES AND SERVICES	
1	Supplies and Services
2	Supplies and Services
3	Supplies and Services
4	Supplies and Services
5	Supplies and Services
6	Supplies and Services
7	Supplies and Services
8	Supplies and Services
9	Supplies and Services
10	Supplies and Services
11	Supplies and Services
12	Supplies and Services
13	Supplies and Services
14	Supplies and Services
15	Supplies and Services
16	Supplies and Services
17	Supplies and Services
18	Supplies and Services
19	Supplies and Services
20	Supplies and Services
21	Supplies and Services
22	Supplies and Services
23	Supplies and Services
24	Supplies and Services
25	Supplies and Services
26	Supplies and Services
27	Supplies and Services
28	Supplies and Services
29	Supplies and Services
30	Supplies and Services
31	Supplies and Services
32	Supplies and Services
33	Supplies and Services
34	Supplies and Services
35	Supplies and Services
36	Supplies and Services
37	Supplies and Services
38	Supplies and Services
39	Supplies and Services
40	Supplies and Services
41	Supplies and Services
42	Supplies and Services
43	Supplies and Services
44	Supplies and Services
45	Supplies and Services
46	Supplies and Services
47	Supplies and Services
48	Supplies and Services
49	Supplies and Services
50	Supplies and Services
51	Supplies and Services
52	Supplies and Services
53	Supplies and Services
54	Supplies and Services
55	Supplies and Services
56	Supplies and Services
57	Supplies and Services
58	Supplies and Services
59	Supplies and Services
60	Supplies and Services
61	Supplies and Services
62	Supplies and Services
63	Supplies and Services
64	Supplies and Services
65	Supplies and Services
66	Supplies and Services
67	Supplies and Services
68	Supplies and Services
69	Supplies and Services
70	Supplies and Services
71	Supplies and Services
72	Supplies and Services
73	Supplies and Services
74	Supplies and Services
75	Supplies and Services
76	Supplies and Services
77	Supplies and Services
78	Supplies and Services
79	Supplies and Services
80	Supplies and Services
81	Supplies and Services
82	Supplies and Services
83	Supplies and Services
84	Supplies and Services
85	Supplies and Services
86	Supplies and Services
87	Supplies and Services
88	Supplies and Services
89	Supplies and Services
90	Supplies and Services
91	Supplies and Services
92	Supplies and Services
93	Supplies and Services
94	Supplies and Services
95	Supplies and Services
96	Supplies and Services
97	Supplies and Services
98	Supplies and Services
99	Supplies and Services
100	Supplies and Services

Education Resource - Total	REVISED ANNUAL BUDGET SLC 17/18 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 2017/2018											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	510	0		0		0		510	510	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,408	0		(73)	over	0		2,488	2,580	(92)	over
I.T. ELECTRONIC MESSAGING	33	7	under	0		0		23	23	0	
EQUIPMENT, APPARATUS AND TOOLS	54	11	under	1	under	0		31	31	0	
SMALL TOOLS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
AIDS FOR CLIENTS	21	(18)	over	(28)	over	(44)	over	21	71	(50)	over
ADAPTATIONS FOR CLIENTS	5	(32)	over	(30)	over	(64)	over	4	70	(66)	over
SUPPLIES FOR CLIENTS	1	(3)	over	(3)	over	(3)	over	1	3	(2)	over
FURNITURE - OFFICE	59	3	under	4	under	9	under	50	37	13	under
FURNITURE - GENERAL	109	0		(35)	over	(51)	over	76	76	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	3	(4)	over	(4)	over	(5)	over	3	9	(6)	over
MATERIALS	13	0		0		0		11	0	11	under
MATERIALS, APPARATUS AND EQUIPMENT	3,108	0		0		(23)	over	1,695	1,710	(15)	over
PUPIL EQUITY FUNDING	3,994	0		0		0		59	59	0	
LIBRARY/RESOURCE CENTRE MATERIALS	74	9	under	0		0		35	35	0	
AUDIO VISUAL	9	0		0		(3)	over	9	13	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	14	(4)	over	(4)	over	(6)	over	14	20	(6)	over
TV LICENCES - EDUCATION	22	9	under	0		0		19	19	0	
FOODSTUFFS - GENERAL	52	0		0		0		51	51	0	
PROTECTIVE CLOTHING & UNIFORMS	16	(9)	over	(4)	over	(7)	over	16	24	(8)	over
OTHER SUPPLIES AND SERVICES	0	8	under	8	under	7	under	0	(10)	10	under
HEALTH AND SAFETY	14	8	under	0		0		1	1	0	
CATERING - CONTRACT	622	0		129	under	129	under	443	314	129	under
CATERING - OUTWITH CONTRACT	9	1	under	0		0		8	10	(2)	over
CATERING - EXTERNAL	1	(6)	over	(8)	over	(10)	over	1	8	(7)	over
SUPPLIES AND SERVICES	12,152	(21)	over	(48)	over	(71)	over	5,570	5,666	(96)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	1	0		0		0		0	0	0	
OTHER TRANSPORT COSTS	2	0		0		0		2	2	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	106	63	under	103	under	103	under	105	(3)	108	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(16)	over	(7)	over	(10)	over	6	29	(23)	over
FLEET SERVICE CHARGES - LEASING	6	(5)	over	(20)	over	(47)	over	6	56	(50)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(3)	over	(4)	over	0	4	(4)	over
FLEET SERVICE CHARGES - FUEL	55	0		3	under	(5)	over	55	65	(10)	over
FLEET SERVICE CHARGES - DRIVERS	367	(168)	over	(338)	over	(409)	over	367	870	(503)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	90	under	62	under	41	under	258	239	19	under
HIRE OF EXTERNAL VEHICLES	170	0		0		0		54	54	0	
HIRE OF SKIPS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,046	(68)	over	(76)	over	(89)	over	2,769	2,868	(99)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		4,428	4,428	0	
PUPIL TRANSPORT - OTHER	119	0		0		0		42	42	0	
TRANSPORT AND PLANT	10,021	(111)	over	(282)	over	(426)	over	8,095	8,663	(568)	over

Education Resource - Total

ADMINISTRATION

Education Resource - Total	REVISED ANNUAL BUDGET SLC 17/18 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 2017/2018											
ADMINISTRATION											
PRINTING AND STATIONERY	525	0		0		0		522	522	0	
TELEPHONES	229	7	under	8	under	10	under	184	173	11	under
MOBILE PHONES	4	(8)	over	(8)	over	(9)	over	3	12	(9)	over
ADVERTISING - OTHER	61	(11)	over	(23)	over	(23)	over	61	89	(28)	over
POSTAGES/COURIERS	104	11	under	3	under	0		66	66	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	101	0		0		0		101	101	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	6	(4)	over	(3)	over	(4)	over	6	10	(4)	over
HOSPITALITY / CIVIC RECOGNITION	1	(10)	over	(5)	over	(6)	over	1	14	(13)	over
GIRO BANK AGENCY FEES	0	0		(1)	over	(1)	over	0	0	0	
SECURITY UPLIFT FEES	1	0		0		0		0	0	0	
OTHER ADMIN COSTS	3	(9)	over	(10)	over	(11)	over	3	14	(11)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	15	under	15	under	15	under	14	0	14	under
TRAINING	93	9	under	(2)	over	(5)	over	86	82	4	under
ADMINISTRATION	1,256	0		(26)	over	(34)	over	1,123	1,159	(36)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	79	0		0		0		78	78	0	
OTHER LOCAL AUTHORITIES	1,328	16	under	209	under	209	under	370	270	100	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,553	1,553	0	
PAYMENTS TO OTHER BODIES	5,922	0		11	under	18	under	4,020	3,985	35	under
INDEPENDENT SCHOOL PLACES	3,857	(35)	over	0		0		2,841	2,841	0	
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	224	0		0		0		208	208	0	
RESEARCH GRANTS - EDUCATION	13	0		0		0		13	13	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	0		0		0		26	14	12	under
P.E. FACILITIES	3	(1)	over	(1)	over	(1)	over	3	5	(2)	over
ACTIVITIES PROGRAMME	707	0		0		0		232	246	(14)	over
COPYRIGHT AGREEMENT	160	0		0		0		160	160	0	
VAT FREE EXCURSIONS - EDUCATION	1	0		0		0		0	0	0	
EDUCATION MANAGEMENT SAVINGS	1	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	14,595	(21)	over	218	under	225	under	9,504	9,374	130	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	32,182	0		(78)	over	(85)	over	24,095	24,197	(102)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	1	(2)	over	(2)	over	(2)	over	1	2	(1)	over
PAYMENT TO CONTRACTORS	32,183	(2)	over	(80)	over	(87)	over	24,096	24,199	(103)	over
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	755	0		0		0		755	755	0	
FOOTWEAR & CLOTHING GRANTS	579	0		29	under	41	under	562	490	72	under
WORK EXPERIENCE	13	5	under	6	under	5	under	8	2	6	under
TRANSFER PAYMENTS	1,347	5	under	35	under	46	under	1,325	1,247	78	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 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
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		59	59	0	
I.T. EQUIPMENT LEASING - CONTRACT	265	0		0		0		122	122	0	
FINANCING CHARGES	327	0		0		0		181	181	0	
TOTAL EXPENDITURE	313,059	(65)	over	99	under	140	under	247,455	247,409	46	under
INCOME											
GOVERNMENT GRANT - SCHOOL SECURITY	0							0	(1)	1	over rec
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	0		0		0		(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(10,666)	0		0		0		(8,487)	(8,487)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		13	over rec	12	over rec	(44)	(75)	31	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,752)	0		0		0		(2,752)	(2,760)	8	over rec
ESF GRANT	(437)	0		0		0		(365)	(365)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	2	over rec	2	over rec	2	over rec	(27)	(29)	2	over rec
FEES AND CHARGES - GENERAL	(117)	0		(24)	under rec	(36)	under rec	(90)	(20)	(70)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,201)	0		32	over rec	96	over rec	(1,161)	(1,273)	112	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	(2)	under rec	(2)	under rec	(4)	under rec	(10)	(4)	(6)	under rec
EARLY YEARS FEES	(254)	65	over rec	93	over rec	202	over rec	(254)	(603)	349	over rec
RENTAL INCOME	(32)	0		0		0		(10)	(10)	0	
COURSE FEES	(40)	0		0		8	over rec	(40)	(40)	0	
OTHER INCOME	(42)	0		0		1	over rec	(42)	(75)	33	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(16,687)	65	over rec	114	over rec	281	over rec	(14,309)	(14,769)	460	over rec
NET EXPENDITURE	296,372	0		213	under	421	under	233,146	232,640	506	under