# Appendix B

#### **South Lanarkshire Council**

# **Revenue Budget Monitoring Statement**

# Period Ended 12 October 2018 (No.8)

#### **Education Resources**

Annual Budget £m	Forecast for Year £m	Annual Forecast Over / Under £m	Budget Proportion to 12/10/18 £m	Actual to Period 8 to 12/10/18 £m	Variance to 12/10/18 £m
308.129	305.829	2.300 under	161.534	160.914	0.620 under
308.129	305.829	2.300 under	161.534	160.914	0.620 under

**Service Departments:-**

Education

**Total Education Resources** 

# **Education Resources Variance Analysis 2018/19 (Period 8)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	637k under	APT&C Basic / Superannuation / National Insurance - 622k under	Schools - 622k under	The underspend relates to Early Years Posts, where recruitment has been progressing since August 2018. The current underspend is £0.7 million and this position will be updated in reports to the end of the financial year.  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.
Property Costs	23k under	Gas - 46k under	Schools - 46k under	This underspend reflects consumption efficiencies over the summer period.
Transport and Plant	(128k) over	Fleet Service Charges (all lines) - (71k) over	Schools - (71k) over	This relates to the cost of additional demand in respect 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 - (65k) over	Schools - (65k) over	This relates to the cost of additional demand in respect of transporting children with Additional Support Needs to school.
Payments to Other Bodies	(53k) over	Independent School Places - (52k) over	Schools - (52k) over	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	100k over recovered	Early Years Fees - 98k over recovered	Schools - 98k over recovered	The over recovery in Early Years fees relates to increased uptake of available nursery places.

<sup>\*</sup> The underlined variances represent new variances since the last report.

South Lanarkshire Council	REVISED	I									
Education Resource - Total	ANNUAL BUDGET	PERIOD 5 VARIANCE	Over/	PERIOD 6 VARIANCE	Over/	PERIOD 7 VARIANCE	Over/	PERIOD 8 ESTIMATE	PERIOD 8 ACTUAL	PERIOD 8 VARIANCE	Over/
Expenditure / Income Variance Trends 2018/2019	SLC 18/19 2	AMOUNT	Under	AMOUNT	Under	AMOUNT	Under	TO DATE	TO DATE	AMOUNT	Under
EMPLOYEE COSTS	+										
TEACHERS BASIC	134,029	0		0		0		67,530	67,530	0	
TEACHERS SUPERANNUATION	23,028	0		0		0		11,364	11,364	0	
TEACHERS NI	14,580	0		Ö		0		7,082		0	
DAILY TEACHERS BASIC	1,145	0		0		0		495		0	
DAILY TEACHERS SUPERANNUATION	48	0		Ö		0		48		0	
DAILY TEACHERS NI	37	0		0		0		37			
TEACHERS TRAINING	631	0		Ö		0		131	131	0	
APT&C BASIC	38,691	0		187	under	300	under	19,557	19,124	433	under
APT&C OVERTIME	37	0		0	unaci	0	unaci	37			dilaci
APT&C SUPERANNUATION	6,600	0		32	under	23	under	3,402			under
APT&C NIC	2,791	0		13	under	52	under	1,369		160	under
SESSIONAL WORK	82	0		0	unuen	0	unuen	82			unuti
TRAVEL AND SUBSISTANCE	309	8	under	14	under	13	under	125			under
OTHER EMPLOYEE COSTS	206	0	under	14	under	0	under	183			unuei
PENSION INCREASES	434	0		0		0		207		0	
PREMATURE RETIRALS	4,660	0		0		0		2,370		·	
FREINATURE RETIRALS	4,000	- U		<del>                                     </del>		<del>                                     </del>		2,370	2,370	4	
EMPLOYEE COSTS	227,308	8	under	246	under	388	under	114,019	113,382	637	under
LIMIT LOTTLE COSTS	221,300	0	under	240	unuei	300	unuei	114,019	113,362	037	under
PROPERTY COSTS											
						1					
RATES	15,101	0		0		0		14,872	14,872	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		215		0	
SCOTTISH WATER - METERED CHARGES	898	0		0		0		266		0	
RENT	236	0		0		0		131	131	0	
PROPERTY INSURANCE	480	0		0		0		0	0	0	
SECURITY COSTS	66	0		0		0		28	28	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	23	5	under	4	under	8	under	13			under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	6	0	<u> </u>	0	<u> </u>	0	<u> </u>	6			
ADAPTIONS - INTERNAL CONTRACTORS	103	0		0		0		71		•	
ELECTRICITY - CONTRACT	3,403	·		0		0		1,119			
GAS	2,097	8	under	14	under	30	under	768			under
HEATING OIL	71	(5)	over	(6)	over	(9)	over	21			over
SOLID FUEL	187	0	OVCI	5	under	0	OVCI	68			OVCI
FIXTURE & FITTINGS	1 1	0		l ő	dilaci	0		1	1	0	
JANITOR SERVICE	44	0		0		0		42	42	0	
JANITORIAL SUPPLIES	9	0		0		0		0	0		
CLEANING CONTRACT	18	0		0		0		0	0	Ť	
CLEANING CONTRACT  CLEANING OUTWITH CONTRACT	5	3	under	2	under	0		0	0		
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	173	(8)	over	(8)	over	(10)	over	114	ı	ı vı	over
WINDOW CLEANING	6	(8)	OVEI	(0)	under	3	under	114	120	(11)	under
STEWARD SERVICE	1	0		3	under	1	under	1	0	3	under
REFUSE UPLIFT	1 7	0		0	under	(1)		1	6	(2)	
REMOVAL & STORAGE COSTS	1	0		0		(8)	over	4	9		over
OTHER PROPERTY COSTS	40			0			over	40	Ū	(9)	over
ACCOMMODATION RECHARGE TO USERS	40 882	0		0		0		882		(8)	over
ACCOMMODATION RECHARGE TO USERS	882	٩				<del>                                     </del>		882	882		
PROPERTY COSTS	24,840	3	under	15	under	14	under	18,665	18,642	23	under
	2-7,0-70		under	'3	under	<del>  '7</del>	under	10,000	10,042	20	unuci
<u> </u>	ı							1	l		

Education Resource - Total  Expenditure / Income Variance Trends 2018/2019	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	473	0		0		0		473	473	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,511	0		0		0		1,670	1,670	0	
I.T. ELECTRONIC MESSAGING	28	0		0		0		20	20	0	
EQUIPMENT, APPARATUS AND TOOLS	51	2	under	2	under	4	under	18	9	9	under
SMALL TOOLS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	222	20	under	27	under	33	under	72	26		under
ADAPTATIONS FOR CLIENTS	0	(18)	over	(25)	over	(32)	over	0	36	(36)	over
SUPPLIES FOR CLIENTS	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
FURNITURE - OFFICE	41	5	under	7	under	8	under	22	23	(1)	over
FURNITURE - GENERAL	49	(4)	over	1	under	0		48	48	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	1	0		(5)	over	(7)	over	0	7	(7)	over
MATERIALS	1	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,142	0		0		0		1,106	1,106	0	
PUPIL EQUITY FUNDING	4,659	0		0		0		17	17	0	
SAC FUNDING	753	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTREMATERIALS	86	0		0		0		23	23	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	5	(2)	over	(1)	over	(6)	over	5	10	(5)	over
TV LICENCES - EDUCATION	22	5	under	7	under	7	under	12	4	8	under
FOODSTUFFS - GENERAL	27	0		0		0		27	27	0	
PROTECTIVE CLOTHING & UNIFORMS	20	0		0		0		20	20	0	
LAUNDRY COSTS	0	0		0		0		0	1	(1)	over
OTHER SUPPLIES AND SERVICES	125	2	under	4	under	4	under	0	(4)	4	under
HEALTH AND SAFETY	28	4	under	0		0		28	28	0	
CATERING - CONTRACT	1,601	10	under	11	under	19	under	27	8	19	under
CATERING - OUTWITH CONTRACT	2	(4)	over	(4)	over	(4)	over	1	5	(4)	over
CATERING - EXTERNAL	0	(4)	over	(4)	over	(7)	over	0	8	(8)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
BULK BUYING DISCOUNT	0	1	under	1	under	3	under	0	(4)	4	under
SUPPLIES AND SERVICES	12,848	13	under	17	under	17	under	3,589	3,568	21	under
	12,040	10	unuu	<del>'</del>	unau	<del>  " </del>	unuu	3,303	3,300		411401

South Lanarkshire Council	REVISED							1			
Education Resource - Total		PERIOD 5 VARIANCE	Overl	PERIOD 6 VARIANCE	Over/	PERIOD 7 VARIANCE	Over/	PERIOD 8 ESTIMATE	PERIOD 8 ACTUAL	PERIOD 8 VARIANCE	Over/
Expenditure / Income Variance Trends 2018/2019	BUDGET SLC 18/19 2	AMOUNT	Over/ Under	AMOUNT	Under	AMOUNT	Under	TO DATE	TO DATE	AMOUNT	Under
TRANSPORT AND PLANT					<u> </u>						
POOL CAR CHARGES-RENTAL	1		<del>                                     </del>					0	0		
OTHER TRANSPORT COSTS	1	0		0		0		0	0	0	<del></del>
INSURANCE	2	0		0		3	under	0	1	0	<del></del>
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	63	3		3	under	1 3	under	34	0 2	32	under
FLEET SERVICE CHARGES - SCHEDOLED MAINTENANCE	6	(6)		(5)	under	(7)	under	6	12	(6)	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE FLEET SERVICE CHARGES - LEASING	6	(6)	over under	(2)	over	(5)	over	6	15		over
FLEET SERVICE CHARGES - LEASING FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(2)	over	(1)	over	0	10	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(1)		(1)	over	(2)	over	0	2	(2)	over over
FLEET SERVICE CHARGES - ROAD T GIND LICENCES/INIOT	55	(4)	over	(4)	over	(4)	over	55	34		under
FLEET SERVICE CHARGES - DRIVERS	367	(4)		(4)	Ovei	(4)	Ovei	367	523	(156)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	(18)		(25)	over	(48)	Over	204	154	50	under
HIRE OF EXTERNAL VEHICLES	110	(10)	over	(25)	over under	(40)	over under	35	32	30	
HIRE OF SKIPS	110	(2)		(2)		(3)	over	35	32	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,395	(2)	over	(14)	over	(58)	over	1,152	1,217	(65)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		(5)	over	(36)	ovei	2,998	2,998	(03)	Ovei
PUPIL TRANSPORT - OTHER	112	0		(1)	over	3	under	2,998	2,990	8	under
TOTIL TRANSPORT OTTLER	112	<u>_</u>		1 11	Ovei	+ 3	under	01	33	<u>~</u>	under
TRANSPORT AND PLANT	9,260	(33)	over	(47)	over	(108)	over	4,919	5,047	(128)	over
ADMINISTRATION			<del>                                     </del>	<del>                                     </del>		<del> </del>					
ADMINISTRATION	1			+		+					
PRINTING AND STATIONERY	443	0		0		0		339	339	0	
TELEPHONES	236	5	under	5	under	7	under	112	103	9	under
MOBILE PHONES	2	(5)		(5)	over	(7)	over	1	10		over
ADVERTISING - OTHER	61	(1)		Ó		Ó		7	7	Ó	
POSTAGES/COURIERS	98	Ó		0		0		43	43	0	1
MEMBERSHIP FEES/SUBSCRIPTIONS	87	(4)	over	(3)	over	0		87	87	0	
INSURANCE	76	Ó		Ó		0		0	0	0	1
MEDICAL COSTS	3	(1)	over	(3)	over	(5)	over	2	8	(6)	over
HOSPITALITY / CIVIC RECOGNITION	17	Ó		0		0		17	17	0	 I
SECURITY UPLIFT FEES	0	0		0		(2)	over	0		(3)	over
OTHER ADMIN COSTS	5	(2)		(2)	over	(5)	over	3			
CONFERENCES - OFFICIALS (incl associated costs)	53			20	under	24	under	28		28	
TRAINING	183			(12)	over	0		183			·
		· /		<u> </u>							·
ADMINISTRATION	1,264	0	i	0		12	under	822	809	13	under
ADMINISTRATION	1,207	, 0,	,	0		141	unuei	022	003	131	unacı

Education Resource - Total  Expenditure / Income Variance Trends 2018/2019	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				1							
OTHER COMMITTEES OF THE AUTHORITY	55	0		0		0		35	35	0	<u> </u>
OTHER LOCAL AUTHORITIES	1,327	0		0		0		289	289	0	1
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,559	1,559	0	i .
PAYMENTS TO OTHER BODIES	5,888	0		0		0		3,432	3,432	0	1
INDEPENDENT SCHOOL PLACES	3,557	(20)	over	(37)	over	(45)	over	1,978	2,030	(52)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	1
SCHOOL ACTIVITIES	271	0		0		0		184	184	0	
RESEARCH GRANTS - EDUCATION	37	0		0		0		37	37	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	1,035	0		0		0		72	72	0	
COPYRIGHT AGREEMENT	103	0		0		0		103	103	0	
VAT FREE EXCURSIONS - EDUCATION	2	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	14,577	(21)	over	(38)	over	(46)	over	7,692	7,745	(53)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	33,670	0		0		0		16,783	16,783	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	33,671	0	0	0	0	0	0	16,784	16,784	0	0
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	387	0		0		0		387	387	0	
FOOTWEAR & CLOTHING GRANTS	1,237	2	under	5	under	0		1,119	1,119	0	
WORK EXPERIENCE	16	1	under	2	under	2	under	5	1	4	under
TRANSFER PAYMENTS	1,640	3	under	7	under	2	under	1,511	1,507	4	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	3	under	3	under	3	under	52	49	3	under
I.T. EQUIPMENT LEASING - CONTRACT	290	0		0		0		50	50		
FINANCING CHARGES	352	3	under	3	under	3	under	102	99	3	under
TOTAL EXPENDITURE	325,760	(24)	over	203	under	282	under	168,103	167,583	520	under

NET EXPENDITURE	308,129	0		232	under	376	under	161,534	160,914	620	under
INCOME	(17,631)	24	over rec	29	over rec	94	over rec	(6,569)	(6,669)	100	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
OTHER INCOME	(24)	(3)	under rec	(5)	under rec	9	over rec	(13)	(30)	17	over rec
COURSE FEES	(15)	5	over rec	5	over rec	5	over rec	(15)	(20)	5	over rec
RENTAL INCOME	(32)	(4)	under rec	(6)	under rec	(7)	under rec	(16)	(6)	(10)	under rec
EARLY YEARS FEES	(454)	35		41	over rec	90	over rec	(296)	(394)	98	
PLAYGROUP ACCOMMODATION CHARGE	(23)	(3)	under rec	(5)	under rec	(7)	under rec	(13)	(3)	(10)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		4	over rec	(38)	(38)	0	
FEES AND CHARGES - GENERAL	(117)	0		0		0		(6)	(6)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,004)	(6)	under rec	(1)	under rec	0		(1,004)	(1,004)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		(1,210)	(1,210)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,072)	0		0		0		(4,213)		0	
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	0		0		0		(73)	(73)	0	
INCOME	+										
Expenditure / Income Variance Trends 2018/2019	SLC 18/19 2	AMOUNT	Under	AMOUNT	Over/ Under	AMOUNT	Over/ Under	TO DATE	TO DATE	AMOUNT	Under
Education Resource - Total	REVISED ANNUAL BUDGET	PERIOD 5 VARIANCE	Over/	PERIOD 6 VARIANCE	Overl	PERIOD 7 VARIANCE	Overl	PERIOD 8 ESTIMATE	PERIOD 8 ACTUAL	PERIOD 8 VARIANCE	Over/