

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 12 October 2018 (No.8)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 12/10/18	Actual to Period 8 to 12/10/18	Variance to 12/10/18
£m	£m	£m	£m	£m	£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

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	<p>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.</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	23k under	<u>Gas - 46k under</u>	<u>Schools - 46k under</u>	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.

* 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 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
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		0		0		7,082	7,082	0	
DAILY TEACHERS BASIC	1,145	0		0		0		495	495	0	
DAILY TEACHERS SUPERANNUATION	48	0		0		0		48	48	0	
DAILY TEACHERS NI	37	0		0		0		37	37	0	
TEACHERS TRAINING	631	0		0		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		0		37	37	0	
APT&C SUPERANNUATION	6,600	0		32	under	23	under	3,402	3,373	29	under
APT&C NIC	2,791	0		13	under	52	under	1,369	1,209	160	under
SESSIONAL WORK	82	0		0		0		82	82	0	
TRAVEL AND SUBSISTANCE	309	8	under	14	under	13	under	125	110	15	under
OTHER EMPLOYEE COSTS	206	0		0		0		183	183	0	
PENSION INCREASES	434	0		0		0		207	207	0	
PREMATURE RETIRALS	4,660	0		0		0		2,370	2,370	0	
EMPLOYEE COSTS	227,308	8	under	246	under	388	under	114,019	113,382	637	under
PROPERTY COSTS											
RATES	15,101	0		0		0		14,872	14,872	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		215	215	0	
SCOTTISH WATER - METERED CHARGES	898	0		0		0		266	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	3	10	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	6	0		0		0		6	6	0	
ADAPTIONS - INTERNAL CONTRACTORS	103	0		0		0		71	71	0	
ELECTRICITY - CONTRACT	3,403	0		0		0		1,119	1,119	0	
GAS	2,097	8	under	14	under	30	under	768	722	46	under
HEATING OIL	71	(5)	over	(6)	over	(9)	over	21	28	(7)	over
SOLID FUEL	187	0		5	under	0		68	68	0	
FIXTURE & FITTINGS	1	0		0		0		1	1	0	
JANITOR SERVICE	44	0		0		0		42	42	0	
JANITORIAL SUPPLIES	9	0		0		0		0	0	0	
CLEANING CONTRACT	18	0		0		0		0	0	0	
CLEANING OUTWITH CONTRACT	5	3	under	2	under	0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	173	(8)	over	(8)	over	(10)	over	114	125	(11)	over
WINDOW CLEANING	6	0		3	under	3	under	3	0	3	under
STEWARD SERVICE	1	0		1	under	1	under	1	0	1	under
REFUSE UPLIFT	7	0		0		(1)	over	4	6	(2)	over
REMOVAL & STORAGE COSTS	0	0		0		(8)	over	0	9	(9)	over
OTHER PROPERTY COSTS	40	0		0		0		40	48	(8)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	24,840	3	under	15	under	14	under	18,665	18,642	23	under

Expenditure / Income Variance Trends 2018/2019

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Expenditure / Income Variance Trends 2018/2019

Education Resource - Total	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
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	1	0		0		0		0	0	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		3	under	0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	63	3	under	3	under	7	under	34	2	32	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(6)	over	(5)	over	(7)	over	6	12	(6)	over
FLEET SERVICE CHARGES - LEASING	6	2	under	(2)	over	(5)	over	6	15	(9)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - FUEL	55	(4)	over	(4)	over	(4)	over	55	34	21	under
FLEET SERVICE CHARGES - DRIVERS	367	0		0		0		367	523	(156)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	(18)	over	(25)	over	(48)	over	204	154	50	under
HIRE OF EXTERNAL VEHICLES	110	0		9	under	7	under	35	32	3	under
HIRE OF SKIPS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,395	(7)	over	(14)	over	(58)	over	1,152	1,217	(65)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		(5)	over	0		2,998	2,998	0	
PUPIL TRANSPORT - OTHER	112	0		(1)	over	3	under	61	53	8	under
TRANSPORT AND PLANT	9,260	(33)	over	(47)	over	(108)	over	4,919	5,047	(128)	over
ADMINISTRATION											
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)	over	(5)	over	(7)	over	1	10	(9)	over
ADVERTISING - OTHER	61	(1)	over	0		0		7	7	0	
POSTAGES/COURIERS	98	0		0		0		43	43	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	87	(4)	over	(3)	over	0		87	87	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	3	(1)	over	(3)	over	(5)	over	2	8	(6)	over
HOSPITALITY / CIVIC RECOGNITION	17	0		0		0		17	17	0	
SECURITY UPLIFT FEES	0	0		0		(2)	over	0	3	(3)	over
OTHER ADMIN COSTS	5	(2)	over	(2)	over	(5)	over	3	9	(6)	over
CONFERENCES - OFFICIALS (incl associated costs)	53	9	under	20	under	24	under	28	0	28	under
TRAINING	183	(1)	over	(12)	over	0		183	183	0	
ADMINISTRATION	1,264	0		0		12	under	822	809	13	under

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	55	0		0		0		35	35	0	
OTHER LOCAL AUTHORITIES	1,327	0		0		0		289	289	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,559	1,559	0	
PAYMENTS TO OTHER BODIES	5,888	0		0		0		3,432	3,432	0	
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	
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	0	
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

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	0		0		0		(73)	(73)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,072)	0		0		0		(4,213)	(4,213)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,004)	(6)	under rec	(1)	under rec	0		(1,004)	(1,004)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(117)	0		0		0		(6)	(6)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		4	over rec	(38)	(38)	0	
PLAYGROUP ACCOMMODATION CHARGE	(23)	(3)	under rec	(5)	under rec	(7)	under rec	(13)	(3)	(10)	under rec
EARLY YEARS FEES	(454)	35	over rec	41	over rec	90	over rec	(296)	(394)	98	over rec
RENTAL INCOME	(32)	(4)	under rec	(6)	under rec	(7)	under rec	(16)	(6)	(10)	under rec
COURSE FEES	(15)	5	over rec	5	over rec	5	over rec	(15)	(20)	5	over rec
OTHER INCOME	(24)	(3)	under rec	(5)	under rec	9	over rec	(13)	(30)	17	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(17,631)	24	over rec	29	over rec	94	over rec	(6,569)	(6,669)	100	over rec
NET EXPENDITURE	308,129	0		232	under	376	under	161,534	160,914	620	under