

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 2 March 2018 (No.13)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 02/03/18	Actual to Period 13 to 02/03/18	Variance to 02/03/18
£m	£m	£m	£m	£m	£m
296.372	295.730	0.642 under	256.542	255.916	0.626 under
296.372	295.730	0.642 under	256.542	255.916	0.626 under

Education Resources Variance Analysis 2017/18 (Period 13)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	152k under	Teachers Basic / Superannuation / NI - (405k) over	Schools - (405k) over	The overspend relates to the cost of providing teacher cover in schools.
		APT&C Basic / Superannuation / NI - 537k under	Schools - 537k under	The underspend reflects turnover of staff and vacancies.
Property Costs	508k under	Rates - 77k under	Schools - 77k under	This underspend is due to the timing of new school openings.
		Water Metered Charges - 85k under	Schools - 85k under	The costs for new schools are lower than anticipated and the budget has been used to manage overspends elsewhere.
		Gas - 358k under	Schools - 358k under	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.
Supplies and Services	(133k) over	IT Equipment Maintenance - (40k) over	Schools - (40k) over	This overspend is due to the cost of expenditure by schools on IT equipment.
		Aids for Clients - (64k) over Adaptations for Clients - (73k) over	Schools - (137k) 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)		<u>Materials, Apparatus and Equipment - (50k) over</u>	<u>Schools - (50k) over</u>	This overspend relates to expenditure on classroom materials in schools.
		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	(589k) over	Fleet Service Charges (all lines) - (587k) over	Schools - (587k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
Administration Costs	(19k) over	Advertising - Other - (28k) over	Schools - (28k) over	This overspend relates to advertising for the recruitment of teachers.
		<u>Hospitality - (14k) over</u>	<u>Schools - (14k) over</u>	This overspend relates to activities supporting programmes for young people is offset by an underspend on Payment to Other Bodies.
		<u>Conferences - 28k under</u>	<u>Early Years - 28k under</u>	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated and will be used to manage other budget pressures.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	177k 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 during this school session.
		Payments to Other Bodies - 42k under	Schools - 42k under	This relates to lower than anticipated payments to Early Years partners to date.
		<u>Activities Programme - 23k under</u>	<u>Schools - 23k under</u>	This reflects activities supporting programmes for young people and is partially offset by the overspend on Hospitality (see Administration Costs).
Payments to Contractors	(160k) over	Payment to Private Contractor - (159k) over	Schools - (159k) over	The overspend represents inflation costs within the PPP contract being higher than anticipated to date.
Transfer Payments	89k under	Footwear and Clothing Grants - 81k under	Schools - 81k under	This is a demand led service and the underspend reflects the lower than anticipated level of uptake in grants to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	598k over recovered	Fees and Charges General - (76k) under recovered	Schools - (76k) under recovered	This relates to an under recovery of crèche income.
		Fees and Charges - Other Local Authorities - 184k over recovered	Schools - 184k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and is offset by an overspend in Employee Costs.
		Early Years Fees - 416k over recovered	Schools - 416k 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 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 VARIANCE AMOUNT	Over/ Under	PERIOD 13 ESTIMATE TO DATE	PERIOD 13 ACTUAL TO DATE	PERIOD 13 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	126,956	17	under	(98)	over	(137)	over	115,063	115,245	(182)	over
TEACHERS SUPERANNUATION	21,951	(43)	over	(84)	over	(102)	over	19,243	19,365	(122)	over
TEACHERS NI	13,902	(46)	over	(33)	over	(71)	over	12,066	12,167	(101)	over
DAILY TEACHERS BASIC	1,291	0		0		0		1,267	1,267	0	
DAILY TEACHERS SUPERANNUATION	122	0		0		0		122	122	0	
DAILY TEACHERS NI	111	0		0		0		102	102	0	
TEACHERS TRAINING	1,480	1	under	0		0		478	478	0	
APT&C BASIC	36,811	52	under	223	under	325	under	32,731	32,356	375	under
APT&C OVERTIME	9	(26)	over	(27)	over	(24)	over	8	40	(32)	over
APT&C SUPERANNUATION	6,283	28	under	(1)	over	57	under	5,719	5,620	99	under
APT&C NIC	2,684	17	under	40	under	41	under	2,185	2,122	63	under
SESSIONAL WORK	137	0		0		0		137	137	0	
TRAVEL AND SUBSISTANCE	340	19	under	22	under	33	under	267	225	42	under
OTHER EMPLOYEE COSTS	375	11	under	5	under	6	under	345	335	10	under
PENSION INCREASES	435	0		0		0		343	343	0	
PREMATURE RETIRALS	4,660	0		0		0		3,905	3,905	0	
EMPLOYEE COSTS	217,547	30	under	47	under	128	under	193,981	193,829	152	under
PROPERTY COSTS											
RATES	14,501	48	under	79	under	80	under	14,501	14,424	77	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		464	464	0	
SCOTTISH WATER - METERED CHARGES	694	80	under	130	under	80	under	475	390	85	under
RENT	256	0		0		0		163	163	0	
BED AND BREAKFAST	2	0		0		0		0	0	0	
PROPERTY INSURANCE	481	(4)	over	(4)	over	(6)	over	480	486	(6)	over
SECURITY COSTS	55	0		0		0		20	20	0	
GROUND MAINTENANCE	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	20	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	0		0		(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	0		(3)	over	(3)	over	0	0	0	
ADAPTIONS - INTERNAL CONTRACTORS	92	0		0		0		73	73	0	
GAS HEATING LEASE COSTS	0	0		0		0		0	1	(1)	over
ELECTRICITY - CONTRACT	3,297	0		0		0		2,860	2,860	0	
GAS	1,823	120	under	230	under	356	under	1,301	943	358	under
HEATING OIL	71	0		0		0		48	48	0	
SOLID FUEL	200	0		0		0		200	200	0	
JANITOR SERVICE	78	0		0		(11)	over	74	74	0	
JANITORIAL SUPPLIES	7	0		0		2	under	2	0	2	under
CLEANING CONTRACT	8	0		0		8	under	8	0	8	under
CLEANING OUTWITH CONTRACT	5	0		0		4	under	5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	187	0		0		(7)	over	175	207	(32)	over
WINDOW CLEANING	1	2	under	2	under	2	under	1	0	1	under
STEWARD SERVICE	1	1	under	1	under	1	under	1	0	1	under
REFUSE UPLIFT	7	(2)	over	(3)	over	(2)	over	7	9	(2)	over
REMOVAL & STORAGE COSTS	1	(2)	over	(2)	over	(1)	over	1	2	(1)	over
OTHER PROPERTY COSTS	40	9	under	10	under	11	under	37	23	14	under
ACCOMMODATION RECHARGE TO USERS	883	0		0		0		882	882	0	
PROPERTY COSTS	23,694	252	under	440	under	513	under	21,779	21,271	508	under

South Lanarkshire Council

Education Resource - Total

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	721	0		0		0		721	721	0	
COMPUTER EQUIPMENT RENTAL	2	0		1	under	1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,406	(73)	over	0		(92)	over	2,549	2,589	(40)	over
I.T. ELECTRONIC MESSAGING	33	0		0		0		33	43	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	54	1	under	0		0		36	36	0	
SMALL TOOLS	0	(1)	over	(1)	over	(2)	over	0	3	(3)	over
AIDS FOR CLIENTS	22	(28)	over	(44)	over	(50)	over	22	86	(64)	over
ADAPTATIONS FOR CLIENTS	5	(30)	over	(64)	over	(66)	over	3	76	(73)	over
SUPPLIES FOR CLIENTS	1	(3)	over	(3)	over	(2)	over	1	4	(3)	over
FURNITURE - OFFICE	85	4	under	9	under	13	under	49	42	7	under
FURNITURE - GENERAL	136	(35)	over	(51)	over	0		78	78	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	3	(4)	over	(5)	over	(6)	over	3	10	(7)	over
MATERIALS	13	0		0		11	under	0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,835	0		(23)	over	(15)	over	1,872	1,922	(50)	over
PUPIL EQUITY FUNDING	3,512	0		0		0		21	21	0	
LIBRARY/RESOURCE CENTRE MATERIALS	71	0		0		0		39	39	0	
AUDIO VISUAL	10	0		(3)	over	(4)	over	10	15	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	14	(4)	over	(6)	over	(6)	over	14	20	(6)	over
TV LICENCES - EDUCATION	23	0		0		0		20	20	0	
FOODSTUFFS - GENERAL	59	0		0		0		59	59	0	
PROTECTIVE CLOTHING & UNIFORMS	20	(4)	over	(7)	over	(8)	over	18	27	(9)	over
OTHER SUPPLIES AND SERVICES	0	8	under	7	under	10	under	0	(18)	18	under
HEALTH AND SAFETY	14	0		0		0		1	1	0	
CATERING - CONTRACT	623	129	under	129	under	129	under	446	317	129	under
CATERING - OUTWITH CONTRACT	9	0		0		(2)	over	8	14	(6)	over
CATERING - EXTERNAL	2	(8)	over	(10)	over	(7)	over	1	13	(12)	over
SUPPLIES AND SERVICES	11,673	(48)	over	(71)	over	(96)	over	6,005	6,138	(133)	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	103	under	103	under	108	under	105	7	98	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(7)	over	(10)	over	(23)	over	6	24	(18)	over
FLEET SERVICE CHARGES - LEASING	6	(20)	over	(47)	over	(50)	over	6	68	(62)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(3)	over	(4)	over	(4)	over	0	7	(7)	over
FLEET SERVICE CHARGES - FUEL	55	3	under	(5)	over	(10)	over	55	72	(17)	over
FLEET SERVICE CHARGES - DRIVERS	367	(338)	over	(409)	over	(503)	over	367	941	(574)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	62	under	41	under	19	under	258	261	(3)	over
HIRE OF EXTERNAL VEHICLES	188	0		0		0		57	57	0	
HIRE OF SKIPS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,046	(76)	over	(89)	over	(99)	over	3,247	3,247	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		4,882	4,882	0	
PUPIL TRANSPORT - OTHER	120	0		0		0		49	49	0	
TRANSPORT AND PLANT	10,040	(282)	over	(426)	over	(568)	over	9,037	9,626	(589)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

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ADMINISTRATION											
PRINTING AND STATIONERY	654	0		0		0		654	654	0	
TELEPHONES	233	8	under	10	under	11	under	190	175	15	under
MOBILE PHONES	4	(8)	over	(9)	over	(9)	over	3	12	(9)	over
ADVERTISING - OTHER	61	(23)	over	(23)	over	(28)	over	61	89	(28)	over
POSTAGES/COURIERS	106	3	under	0		0		83	73	10	under
MEMBERSHIP FEES/SUBSCRIPTIONS	115	0		0		0		115	115	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	7	(3)	over	(4)	over	(4)	over	7	19	(12)	over
HOSPITALITY / CIVIC RECOGNITION	11	(5)	over	(6)	over	(13)	over	1	15	(14)	over
GIRO BANK AGENCY FEES	0	(1)	over	(1)	over	0		0	0	0	
SECURITY UPLIFT FEES	3	0		0		0		1	1	0	
OTHER ADMIN COSTS	5	(10)	over	(11)	over	(11)	over	5	14	(9)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	15	under	15	under	14	under	28	0	28	under
TRAINING	151	(2)	over	(5)	over	4	under	151	151	0	
ADMINISTRATION	1,478	(26)	over	(34)	over	(36)	over	1,375	1,394	(19)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	80	0		0		0		79	83	(4)	over
OTHER LOCAL AUTHORITIES	1,328	209	under	209	under	100	under	446	346	100	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,553	1,553	0	
PAYMENTS TO OTHER BODIES	5,951	11	under	18	under	35	under	4,406	4,364	42	under
INDEPENDENT SCHOOL PLACES	3,857	0		0		0		3,232	3,232	0	
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	224	0		0		0		224	228	(4)	over
RESEARCH GRANTS - EDUCATION	13	0		0		0		13	13	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	0		0		12	under	36	14	22	under
P.E. FACILITIES	5	(1)	over	(1)	over	(2)	over	5	5	0	
ACTIVITIES PROGRAMME	730	0		0		(14)	over	282	259	23	under
COPYRIGHT AGREEMENT	160	0		0		0		160	160	0	
VAT FREE EXCURSIONS - EDUCATION	3	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
PAYMENT TO OTHER BODIES	14,651	218	under	225	under	130	under	10,436	10,259	177	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	32,182	(78)	over	(85)	over	(102)	over	26,803	26,962	(159)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	1	(2)	over	(2)	over	(1)	over	1	2	(1)	over
PAYMENT TO CONTRACTORS	32,183	(80)	over	(87)	over	(103)	over	26,804	26,964	(160)	over
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	866	0		0		0		866	866	0	
FOOTWEAR & CLOTHING GRANTS	579	29	under	41	under	72	under	573	492	81	under
WORK EXPERIENCE	12	6	under	5	under	6	under	10	2	8	under
TRANSFER PAYMENTS	1,457	35	under	46	under	78	under	1,449	1,360	89	under

South Lanarkshire Council

Education Resource - Total

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FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		62	59	3	under
I.T. EQUIPMENT LEASING - CONTRACT	265	0		0		0		184	184	0	
FINANCING CHARGES	327	0		0		0		246	243	3	under
TOTAL EXPENDITURE	313,050	99	under	140	under	46	under	271,112	271,084	28	under
INCOME											
GOVERNMENT GRANT - SCHOOL SECURITY	0					1	over rec	0	(1)	1	over rec
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	0		0		0		(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(10,778)	0		0		0		(8,794)	(8,794)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	13	over rec	12	over rec	31	over rec	(44)	(75)	31	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,755)	0		0		8	over rec	(2,755)	(2,766)	11	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)	(24)	under rec	(36)	under rec	(70)	under rec	(108)	(32)	(76)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,099)	32	over rec	96	over rec	112	over rec	(1,099)	(1,283)	184	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	(2)	under rec	(4)	under rec	(6)	under rec	(21)	(4)	(17)	under rec
EARLY YEARS FEES	(254)	93	over rec	202	over rec	349	over rec	(254)	(670)	416	over rec
RENTAL INCOME	(32)	0		0		0		(16)	(10)	(6)	under rec
COURSE FEES	(36)	0		8	over rec	0		(36)	(36)	0	
OTHER INCOME	(24)	0		1	over rec	33	over rec	(24)	(76)	52	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(16,678)	114	over rec	281	over rec	460	over rec	(14,570)	(15,168)	598	over rec
NET EXPENDITURE	296,372	213	under	421	under	506	under	256,542	255,916	626	under