

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 6 December 2019 (No.9)

Education Resources

Service Departments :-

Education

Position before Transfers to Reserves

Transfers to Reserves as at 06/12/19

Position After Transfers to Reserves at 06/12/19

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 06/12/19	Actual to Period 9 to 06/12/19 BEFORE Transfers	Variance to 06/12/19 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
337.196	334.211	2.985	(0.038)	216.854	213.858	2.996 under
337.196	334.211	2.985	(0.038)	216.854	213.858	2.996 under
				0.000	3.023	(3.023) over
				216.854	216.881	(0.027) over

Education Resources Variance Analysis 2019/20 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(32k) over	<u>Teachers Basic / Superannuation and National Insurance - (650k) over</u>	<u>Schools - (650k) over</u>	The overspend relates to the cost of providing teacher cover in schools reflecting pupil numbers.
		APT&C Basic / Superannuation / National Insurance - 632k under	Schools - 632k under	The underspend relates to Early Years Posts, where the posts are being actively recruited.
Property Costs	722k under	<u>Rates - 150k under</u>	<u>Schools - 150k under</u>	This underspend is due to the timing of new schools becoming operational.
		Electricity - (73k) over	Schools - (73k) over	This overspend is in relation to the increase in price of electricity.
		Gas - 668k under	Schools - 668k under	This underspend reflects consumption efficiencies and the timing of invoice payments.
Supplies and Services	1,261k under	<u>Materials, Apparatus and Equipment - (232k) over</u>	<u>Schools - (232k) over</u>	This overspend relates to expenditure on classroom materials in schools, reflecting pupil numbers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Pupil Equity Funding - 1,000k under</u>	<u>Schools - 1,000k under</u>	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2019/20 and 2020/21. The underspend will be transferred to reserves to support the expenditure incurred in the school session April to June 2020.
		<u>Health and Safety - 41k under</u>	<u>Schools - 41k under</u>	This underspend relates to funding for sanitary products and will be transferred to reserves to meet ongoing programme commitments.
		<u>Catering - Contract - 460k under</u>	<u>Schools - 460k under</u>	This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated to date. This will be transferred to reserves to meet the costs of Early Years expansion going forward.
Transport and Plant	(485k) over	Fleet Service Charges (all lines) - (130k) over	Schools - (130k) over	This relates to the cost 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 - (50k) over	Schools - (50k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Strathclyde Passenger Transport - (320k) over	Schools - (320k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Payments to Other Bodies	1,063k under	<u>Other Local Authorities - 139k under</u>	<u>Schools - 139k under</u>	This reflects a reduction in the placement of young people with additional support needs within other local authority establishments during this school session.
		<u>Payments to Other Bodies - 1,446k under</u>	<u>Schools - 1,446k under</u>	The underspend is partially due to less than anticipated expenditure in respect of Counselling funding (£0.464m) received this year and will be transferred to reserves to meet ongoing programme commitments going forward. There is also an underspend on Early Years expansion funding (£0.982m) and this will be transferred to reserves to meet the costs of Early Years expansion going forward.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Independent School Places - (521k) over	Schools - (521k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools resulting from the new pricing framework. This is partially offset by the underspend on Other Local Authorities and the over recovery of income from Other Local Authorities.
Income	391k over recovered	<u>Fees and Charges - Other Local Authorities - 237k over recovered</u> Early Years Fees - 205k over recovered	<u>Schools - 237k over recovered</u> Schools - 205k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and supports the overall cost of external placements. 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 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	144,496	0		(112)	over	(177)	over	98,551	99,046	(495)	over
TEACHERS SUPERANNUATION	30,332	0		(24)	over	(37)	over	18,686	18,790	(104)	over
TEACHERS NI	15,814	0		(11)	over	(18)	over	10,668	10,719	(51)	over
DAILY TEACHERS BASIC	1,303	0		0		0		923	923	0	
TEACHERS TRAINING	553	0		0		0		367	354	13	under
APT&C BASIC	52,160	90	under	93	under	117	under	31,442	30,933	509	under
APT&C OVERTIME	4	0		0		2	under	0	0	0	
APT&C SUPERANNUATION	9,034	24	under	26	under	34	under	5,738	5,657	81	under
APT&C NiC	3,701	5	under	14	under	18	under	2,046	2,004	42	under
SESSIONAL WORK	20	0		0		0		0	0	0	
TRAVEL AND SUBSISTANCE	271	0		15	under	15	under	155	120	35	under
OTHER EMPLOYEE COSTS	213	0		0		0		0	0	0	
PENSION INCREASES	434	0		0		0		277	0	0	
PREMATURE RETIRALS	4,661	0		0		0		3,113	3,162	(49)	over
ADDITIONAL PENSION COSTS	0	0		0		0		0	13	(13)	over
EMPLOYEE COSTS	262,996	119	under	1	under	(46)	over	171,966	171,998	(32)	over
PROPERTY COSTS											
RATES	15,438	0		0		50	under	15,251	15,101	150	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	632	0		0		(56)	over	66	290	(224)	over
SCOTTISH WATER - METERED CHARGES	912	20	under	45	under	56	under	597	354	243	under
RENT	274	0		0		0		182	192	(10)	over
PROPERTY INSURANCE	480	0		0		0		0	3	(3)	over
SECURITY COSTS	59	0		0		0		16	19	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	39	0		0		0		23	26	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1	0		0		0		1	14	(13)	over
ADAPTIONS - INTERNAL CONTRACTORS	88	0		0		0		86	86	0	
ELECTRICITY - CONTRACT	3,682	(45)	over	(45)	over	(45)	over	1,688	1,761	(73)	over
GAS	2,189	40	under	65	under	75	under	1,297	629	668	under
HEATING OIL	71	0		0		0		41	38	3	under
SOLID FUEL	187	0		0		0		81	90	(9)	over
JANITOR SERVICE	87	0		0		0		73	82	(9)	over
JANITORIAL SUPPLIES	6	0		0		0		3	0	3	under
CLEANING CONTRACT	44	0		0		0		17	17	0	
CLEANING OUTWITH CONTRACT	5	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	0		0		0		181	181	0	
WINDOW CLEANING	1	0		0		0		1	0	1	under
STEWARD SERVICE	1	0		0		0		1	0	1	under
REFUSE UPLIFT	6	0		0		0		5	5	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	60	0		0		0		59	59	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,338	15	under	65	under	80	under	20,553	19,831	722	under

South Lanarkshire Council

Education Resource - Total

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	272	1	under	0		0		271	271	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,599	1	under	0		0		1,662	1,668	(6)	over
I.T. ELECTRONIC MESSAGING	25	0		0		0		23	23	0	
EQUIPMENT, APPARATUS AND TOOLS	43	0		0		0		24	24	0	
AIDS FOR CLIENTS	128	(1)	over	0		0		94	98	(4)	over
ADAPTATIONS FOR CLIENTS	28	1	under	(1)	over	(1)	over	26	29	(3)	over
FURNITURE - OFFICE	81	0		0		0		81	95	(14)	over
FURNITURE - GENERAL	75	0		0		0		74	74	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	8	0		0		0		8	8	0	
MATERIALS	73	0		1	under	0		45	21	24	under
MATERIALS, APPARATUS AND EQUIPMENT	1,665	0		(22)	over	(25)	over	610	842	(232)	over
PUPIL EQUITY FUNDING	2,418	0		0		0		1,061	61	1,000	under
SAC FUNDING	466	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	57	0		0		0		24	24	0	
AUDIO VISUAL	1	0		0		0		1	1	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	18	0		0		0		17	17	0	
TV LICENCES - EDUCATION	22	0		0		0		12	12	0	
FOODSTUFFS - GENERAL	41	0		0		0		40	40	0	
PROTECTIVE CLOTHING & UNIFORMS	40	0		0		0		40	40	0	
OTHER SUPPLIES AND SERVICES	20	0		0		0		20	20	0	
HEALTH AND SAFETY	153	0		0		0		42	1	41	under
CATERING - CONTRACT	1,610	0		75	under	105	under	1,601	1,141	460	under
CATERING - OUTWITH CONTRACT	414	0		0		0		408	408	0	
CATERING - EXTERNAL	4	0		0		0		2	7	(5)	over
DELIVERY CHARGE	0	0		0		0		0	1	(1)	over
SUPPLIES AND SERVICES	10,262	2	under	53	under	80	under	6,187	4,926	1,261	under

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	2	0		1	under	1	under	1	15	(14)	over
POOL CAR CHARGES-FUEL	0	0		0		0		0	3	(3)	over
POOL CAR CHARGES-ADDITIONAL COSTS	0	0		0		0		0	1	(1)	over
OTHER TRANSPORT COSTS	2	1	under	1	under	1	under	1	1	0	
INSURANCE	3	0		0		3	under	0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	75	1	under	0		0		10	7	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	(8)	over	(13)	over	(14)	over	4	21	(17)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0		0		0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	6	0		(3)	over	0		4	11	(7)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1	(2)	over	(2)	over	(1)	over	0	3	(3)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
FLEET SERVICE CHARGES - FUEL	55	0		(10)	over	(13)	over	35	51	(16)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	(101)	over	(61)	over	(69)	over	654	714	(60)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		(25)	over	(29)	over	189	215	(26)	over
HIRE OF EXTERNAL VEHICLES	183	0		(3)	over	(5)	over	76	70	6	under
HIRE OF SKIPS	0	0		(4)	over	(4)	over	0	5	(5)	over
EXTERNAL TRANSPORT CONTRACT	0	0		0		0		0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,012	(112)	over	(32)	over	(37)	over	2,548	2,598	(50)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	(32)	over	(74)	over	(85)	over	4,061	4,381	(320)	over
PUPIL TRANSPORT - OTHER	123	0		0		9	under	73	40	33	under
TRANSPORT AND PLANT	10,626	(255)	over	(227)	over	(245)	over	7,656	8,141	(485)	over
ADMINISTRATION											
PRINTING AND STATIONERY	582	0		0		0		461	449	12	under
TELEPHONES	225	8	under	0		0		134	131	3	under
MOBILE PHONES	22	0		0		0		21	21	0	
ADVERTISING - OTHER	11	0		0		5	under	8	1	7	under
POSTAGES/COURIERS	101	5	under	5	under	5	under	53	41	12	under
MEMBERSHIP FEES/SUBSCRIPTIONS	280	0		0		0		209	209	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	15	0		0		0		15	15	0	
HOSPITALITY / CIVIC RECOGNITION	14	0		0		0		14	14	0	
SECURITY UPLIFT FEES	7	0		0		0		7	7	0	
OTHER ADMIN COSTS	19	0		0		0		15	18	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	23	20	under	20	under	20	under	9	1	8	under
TRAINING	542	0		0		0		351	355	(4)	over
ADMINISTRATION	1,917	33	under	25	under	30	under	1,297	1,262	35	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,327	0		0		70	under	545	406	139	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,556	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2	0		0		(1)	over	1	2	(1)	over
PAYMENTS TO OTHER BODIES	11,934	0		0		0		7,742	6,296	1,446	under
INDEPENDENT SCHOOL PLACES	3,507	(14)	over	(42)	over	(118)	over	2,222	2,743	(521)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	247	0		0		0		190	190	0	
RESEARCH GRANTS - EDUCATION	33	0		0		0		0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	0		0		0		2	2	0	
P.E. FACILITIES	3	0		0		0		2	2	0	
ACTIVITIES PROGRAMME	536	0		0		0		236	236	0	
COPYRIGHT AGREEMENT	154	0		0		0		153	153	0	
VAT FREE EXCURSIONS - EDUCATION	2	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	20,017	(14)	over	(42)	over	(49)	over	12,645	11,582	1,063	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	34,411	0		0		0		22,542	22,537	5	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	0		0		0		4	4	0	
PAYMENT TO CONTRACTORS	34,415	0		0		0		22,546	22,541	5	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	609	0		0		0		609	609	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		0		1,556	1,524	32	under
WORK EXPERIENCE	13	0		0		0		1	1	0	
TRANSFER PAYMENTS	2,243	0		0		0		2,166	2,134	32	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		51	49	2	under
I.T. EQUIPMENT LEASING - CONTRACT	286	0		0		0		29	27	2	under
FINANCING CHARGES	348	0		0		0		80	76	4	under
TOTAL EXPENDITURE	368,162	(100)	over	(125)	over	(150)	over	245,096	242,491	2,605	under

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	0		0		0		(156)	(156)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(26,696)	0		0		0		(25,414)	(25,379)	(35)	under rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		(17)	(31)	14	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,420)	0		0		0		(1,044)	(1,018)	(26)	under rec
ESF GRANT	(344)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(100)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(769)	0		0		0		(354)	(591)	237	over rec
PLAYGROUP ACCOMMODATION CHARGE	(24)	0		0		0		(5)	(5)	0	
EARLY YEARS FEES	(367)	100	over rec	125	over rec	150	over rec	(277)	(482)	205	over rec
RENTAL INCOME	(20)	0		0		0		(10)	(6)	(4)	under rec
COURSE FEES	(98)	0		0		0		(64)	(64)	0	
OTHER INCOME	(24)	0		0		0		(19)	(19)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(30,966)	100	over rec	125	over rec	150	over rec	(28,242)	(28,633)	391	over rec
NET EXPENDITURE	337,196	0		0		0		216,854	213,858	2,996	under