

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 December 2017 (No.10)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 08/12/17	Actual to Period 10 to 08/12/17	Variance to 08/12/17
£m	£m	£m	£m	£m	£m
294.159	293.517	0.642 under	192.473	192.260	0.213 under
294.159	293.517	0.642 under	192.473	192.260	0.213 under

Education Resources Variance Analysis 2017/18 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	30k under	<u>Teachers Basic / Superannuation / NI - (72k) over</u>	<u>Schools - (72k) over</u>	The overspend relates to the cost of providing teacher cover in schools.
		APT&C Basic / Superannuation / NI - 97k under	Schools - 97k under	The underspend reflects turnover of staff and vacancies.
Property Costs	252k under	<u>Rates - 48k under</u>	<u>Schools - 48k under</u>	This underspend is due to the timing of new school openings.
		<u>Water Metered Charges - 80k under</u>	<u>Schools - 80k under</u>	The costs for new schools are lower than anticipated and the budget has been used to manage overspends elsewhere.
		<u>Gas - 120k under</u>	<u>Schools - 120k under</u>	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.
Supplies and Services	(48k) over	<u>IT Equipment Maintenance - Contract - (73k) over</u>	<u>Schools - (73k) 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.
		<u>Aids for Clients- (28k) over</u> <u>Adaptations for Clients - (30k) over</u> <u>Furniture General - (35k) over</u>	<u>Schools - (93k) over</u>	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>Catering - 129k under</u>	<u>Schools - 129k under</u>	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	(282k) over	Fleet Service Charges (all lines) - (204k) over Pupil Transport - Special Educational Needs - (76k) over	Schools - (204k) over Schools - (76k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school. This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
Administration Costs	(26k) over	Advertising - Other - (23k) over	Schools - (23k) over	This overspend relates to advertising for the recruitment of teachers.
Payments to Other Bodies	218k under	Other Local Authorities - 209k under	Schools - 209k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	(80k) over	<u>Payment to Private Contractor - (78k) over</u>	<u>Schools - (78k) over</u>	The overspend represents inflation costs within the PPP contract being higher than anticipated to date.
Transfer Payments	35k under	<u>Footwear and Clothing Grants - 29k under</u>	<u>Schools - 29k under</u>	This is a demand led service and the underspend reflects the lower than anticipated level of uptake in grants to date.
Income	114k over recovered	Early Years Fees - 93k over recovered <u>Fees and Charges - Other Local Authorities - 32k over recovered</u>	Schools - 93k over recovered <u>Schools - 32k over recovered</u>	This relates to the over recovery of Early Years fees due to additional uptake of the service. 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.

** 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 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	125,589	0		0		0		84,331	84,314	17	under
TEACHERS SUPERANNUATION	21,684	0		0		0		14,155	14,198	(43)	over
TEACHERS NI	13,725	0		0		0		8,835	8,881	(46)	over
DAILY TEACHERS BASIC	1,227	0		0		0		887	887	0	
DAILY TEACHERS SUPERANNUATION	88	0		0		0		88	88	0	
DAILY TEACHERS NI	71	0		0		0		71	71	0	
TEACHERS TRAINING	1,332	0		0		10	under	281	280	1	under
APT&C BASIC	36,147	29	under	32	under	40	under	23,559	23,507	52	under
APT&C OVERTIME	4	(7)	over	(10)	over	(17)	over	3	29	(26)	over
APT&C SUPERANNUATION	6,230	6	under	5	under	11	under	4,135	4,107	28	under
APT&C NIC	2,661	8	under	8	under	14	under	1,560	1,543	17	under
SESSIONAL WORK	96	0		0		0		96	96	0	
TRAVEL AND SUBSISTANCE	352	2	under	3	under	5	under	181	162	19	under
OTHER EMPLOYEE COSTS	320	3	under	3	under	5	under	216	205	11	under
PENSION INCREASES	434	0		0		0		275	275	0	
PREMATURE RETIRALS	4,660	0		0		0		3,123	3,123	0	
EMPLOYEE COSTS	214,620	41	under	41	under	68	under	141,796	141,766	30	under
PROPERTY COSTS											
RATES	14,501	(30)	over	0		0		14,389	14,341	48	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		174	174	0	
SCOTTISH WATER - METERED CHARGES	693	0		0		2	under	436	356	80	under
RENT	256	0		0		0		174	174	0	
FACTORING CHARGES	0	0		(1)	over	0		0	0	0	
BED AND BREAKFAST	2	0		0		0		0	0	0	
PROPERTY INSURANCE	480	0		(2)	over	(2)	over	480	484	(4)	over
SECURITY COSTS	65	0		0		0		14	14	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	20	0		3	under	0		14	14	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	(1)	over	(2)	over	0		0	0	0	
ADAPTIONS - INTERNAL CONTRACTORS	72	0		0		0		25	25	0	
ELECTRICITY - CONTRACT	3,297	0		0		0		1,874	1,874	0	
GAS	1,839	0		0		0		576	456	120	under
HEATING OIL	71	4	under	5	under	6	under	22	22	0	
SOLID FUEL	185	8	under	9	under	9	under	111	111	0	
JANITOR SERVICE	55	0		0		0		52	52	0	
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	8	0		0		8	under	0	0	0	
CLEANING OUTWITH CONTRACT	5	0		0		3	under	0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	175	(7)	over	(6)	over	(8)	over	153	153	0	
WINDOW CLEANING	3	0		3	under	3	under	2	0	2	under
STEWARD SERVICE	1	0		1	under	1	under	1	0	1	under
REFUSE UPLIFT	7	(2)	over	(2)	over	(3)	over	5	7	(2)	over
REMOVAL & STORAGE COSTS	1	(1)	over	(1)	over	(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	40	5	under	0		0		28	19	9	under
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	23,649	(24)	over	7	under	17	under	19,412	19,160	252	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	383	0		0		0		383	383	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,380	0		0		0		2,450	2,523	(73)	over
I.T. ELECTRONIC MESSAGING	33	0		7	under	7	under	23	23	0	
EQUIPMENT, APPARATUS AND TOOLS	53	2	under	15	under	11	under	24	23	1	under
SMALL TOOLS	0	0		(1)	over	(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	36	(2)	over	(9)	over	(18)	over	36	64	(28)	over
ADAPTATIONS FOR CLIENTS	39	(7)	over	(14)	over	(32)	over	39	69	(30)	over
SUPPLIES FOR CLIENTS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
FURNITURE - OFFICE	51	(3)	over	(1)	over	3	under	36	32	4	under
FURNITURE - GENERAL	53	(2)	over	0		0		32	67	(35)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	3	(3)	over	(4)	over	(4)	over	2	6	(4)	over
MATERIALS	13	1	under	0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,950	0		0		0		1,423	1,423	0	
PUPIL EQUITY FUNDING	4,623	0		0		0		16	16	0	
LIBRARY/RESOURCE CENTRE MATERIALS	78	7	under	8	under	9	under	29	29	0	
AUDIO VISUAL	12	0		0		0		12	12	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	0		(6)	over	(4)	over	12	16	(4)	over
TV LICENCES - EDUCATION	22	7	under	8	under	9	under	14	14	0	
FOODSTUFFS - GENERAL	47	(6)	over	(7)	over	0		47	47	0	
PROTECTIVE CLOTHING & UNIFORMS	15	0		(9)	over	(9)	over	15	19	(4)	over
OTHER SUPPLIES AND SERVICES	0	4	under	7	under	8	under	0	(8)	8	under
HEALTH AND SAFETY	14	6	under	6	under	8	under	1	1	0	
CATERING - CONTRACT	622	0		0		0		439	310	129	under
CATERING - OUTWITH CONTRACT	7	0		0		1	under	3	3	0	
CATERING - EXTERNAL	0	(1)	over	(5)	over	(6)	over	0	8	(8)	over
DELIVERY CHARGE	0	(4)	over	0		0		0	0	0	
SUPPLIES AND SERVICES	12,447	(3)	over	(7)	over	(21)	over	5,036	5,084	(48)	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	10	under	53	under	63	under	105	2	103	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(3)	over	(9)	over	(16)	over	6	13	(7)	over
FLEET SERVICE CHARGES - LEASING	6	(8)	over	1	under	(5)	over	6	26	(20)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	0		(3)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
FLEET SERVICE CHARGES - FUEL	55	(9)	over	19	under	0		55	52	3	under
FLEET SERVICE CHARGES - DRIVERS	520	3	under	(150)	over	(168)	over	367	705	(338)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	(3)	over	70	under	90	under	258	196	62	under
HIRE OF EXTERNAL VEHICLES	150	0		0		0		45	45	0	
HIRE OF SKIPS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,046	(60)	over	(57)	over	(68)	over	2,132	2,208	(76)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		4,427	4,427	0	
PUPIL TRANSPORT - OTHER	117	0		0		0		23	23	0	
TRANSPORT AND PLANT	10,152	(75)	over	(77)	over	(111)	over	7,429	7,711	(282)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	506	0		0		0		448	448	0	
TELEPHONES	231	5	under	4	under	7	under	150	142	8	under
MOBILE PHONES	2	(5)	over	(5)	over	(8)	over	2	10	(8)	over
ADVERTISING - OTHER	61	(13)	over	(14)	over	(11)	over	61	84	(23)	over
POSTAGES/COURIERS	98	5	under	4	under	11	under	58	55	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	80	0		(1)	over	0		80	80	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	6	(3)	over	(3)	over	(4)	over	6	9	(3)	over
HOSPITALITY / CIVIC RECOGNITION	7	(4)	over	(5)	over	(10)	over	7	12	(5)	over
GIRO BANK AGENCY FEES	0	0		0		0		0	1	(1)	over
SECURITY UPLIFT FEES	2	0		0		0		2	2	0	
OTHER ADMIN COSTS	2	(10)	over	(9)	over	(9)	over	2	12	(10)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	25	under	22	under	15	under	15	0	15	under
TRAINING	54	0		7	under	9	under	52	54	(2)	over
ADMINISTRATION	1,177	0		0		0		959	985	(26)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	79	0		0		0		43	43	0	
OTHER LOCAL AUTHORITIES	1,352	10	under	11	under	16	under	479	270	209	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,553	1,553	0	
PAYMENTS TO OTHER BODIES	5,897	0		0		0		2,889	2,878	11	under
INDEPENDENT SCHOOL PLACES	3,857	(25)	over	(24)	over	(35)	over	2,492	2,492	0	
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	227	0		0		0		172	172	0	
RESEARCH GRANTS - EDUCATION	13	0		0		0		13	13	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	4	under	3	under	0		14	14	0	
P.E. FACILITIES	2	0		0		(1)	over	2	3	(1)	over
ACTIVITIES PROGRAMME	854	0		0		0		173	173	0	
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	14,743	(12)	over	(11)	over	(21)	over	7,990	7,772	218	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	32,182	0		0		0		21,369	21,447	(78)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	0	0		(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO CONTRACTORS	32,182	0		(2)	over	(2)	over	21,369	21,449	(80)	over
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	598	0		0		0		598	598	0	
FOOTWEAR & CLOTHING GRANTS	579	0		0		0		516	487	29	under
WORK EXPERIENCE	14	2	under	2	under	5	under	7	1	6	under
TRANSFER PAYMENTS	1,191	2	under	2	under	5	under	1,121	1,086	35	under

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FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	265	0		0		0		122	122	0	
FINANCING CHARGES	327	0		0		0		171	171	0	
TOTAL EXPENDITURE	310,488	(71)	over	(47)	over	(65)	over	205,283	205,184	99	under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	0		0		0		(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(10,510)	0		0		0		(8,287)	(8,287)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(5)	under rec	(5)	under rec	0		(17)	(30)	13	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,840)	0		0		0		(2,359)	(2,359)	0	
ESF GRANT	(437)	0		0		0		(38)	(38)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		2	over rec	(27)	(29)	2	over rec
FEES AND CHARGES - GENERAL	(117)	0		0		0		(41)	(17)	(24)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(801)	8	over rec	8	over rec	0		(570)	(602)	32	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	0		0		(2)	under rec	(6)	(4)	(2)	under rec
EARLY YEARS FEES	(407)	68	over rec	44	over rec	65	over rec	(404)	(497)	93	over rec
RENTAL INCOME	(32)	0		0		0		(7)	(7)	0	
COURSE FEES	(15)	0		0		0		(4)	(4)	0	
OTHER INCOME	(24)	0		0		0		(23)	(23)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(16,329)	71	over rec	47	over rec	65	over rec	(12,810)	(12,924)	114	over rec
NET EXPENDITURE	294,159	0		0		0		192,473	192,260	213	under