

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 3 January 2020 (No.10)

Education Resources

Service Departments :-

Education

Position before Transfers to Reserves

Transfers to Reserves as at 03/01/20

Position After Transfers to Reserves at 03/01/20

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 03/01/20 £m	Actual to Period 10 to 03/01/20 BEFORE Transfers £m	Variance to 03/01/20 BEFORE Transfers £m
£m	£m	£m	£m			
338.155	335.170	2.985	(0.038)	241.395	238.407	2.988 under
338.155	335.170	2.985	(0.038)	241.395	238.407	2.988 under
				0.000	3.023	(3.023) over
				241.395	241.430	(0.035) over

Education Resources Variance Analysis 2019/20 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(54k) over	Teachers Basic / Superannuation and National Insurance - (768k) over	Schools - (768k) over	The overspend relates to the cost of providing teacher cover in schools reflecting pupil numbers.
		APT&C Basic / Superannuation / National Insurance - 713k under	Schools - 713k under	The underspend relates to Early Years Posts, where the posts are being actively recruited.
Property Costs	860k under	Rates - 304k under	Schools - 304k under	This underspend is due to the timing of new schools becoming operational.
		Electricity - (81k) over	Schools - (81k) over	This overspend is in relation to the increase in price of electricity.
		Gas - 653k under	Schools - 653k under	This underspend reflects consumption efficiencies and the timing of invoice payments.
Supplies and Services	1,244k under	Materials, Apparatus and Equipment - (232k) over	Schools - (232k) over	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)		Pupil Equity Funding - 1,000k under	Schools - 1,000k under	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.
		Health and Safety - 41k under	Schools - 41k under	This underspend relates to funding for sanitary products and will be transferred to reserves to meet ongoing programme commitments.
		Catering - Contract - 460k under	Schools - 460k under	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	(664k) over	Fleet Service Charges (all lines) - (93k) over	Schools - (93k) 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 - (58k) over	Schools - (58k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Strathclyde Passenger Transport - (488k) over	Schools - (488k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Payments to Other Bodies	1,085k under	Other Local Authorities - 155k under	Schools - 155k under	This 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 - 1,486k under	Schools - 1,486k under	<p>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.</p> <p>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.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (579k) over	Schools - (579k) 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.
Transfer Payments	36k under	<u>Footwear and Clothing Grants - 36k under</u>	<u>Schools - 36k under</u>	This is a demand led service and the underspend reflects the current level of uptake in footwear and clothing grants.
Income	431k over recovered	<u>Government Grants - Other Education Grants - (50k) under recovered</u> Fees and Charges - Other Local Authorities - 244k over recovered	<u>Schools - (50k) under recovered</u> Schools - 244k over recovered	The under recovery relates to less than anticipated Education Maintenance Allowance grant income relating to a previous year claim. This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and supports the overall cost of external placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - 255k over recovered	Schools - 255k 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 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 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	144,518	(112)	over	(177)	over	(495)	over	110,173	110,758	(585)	over
TEACHERS SUPERANNUATION	30,336	(24)	over	(37)	over	(104)	over	21,297	21,420	(123)	over
TEACHERS NI	15,816	(11)	over	(18)	over	(51)	over	11,913	11,973	(60)	over
DAILY TEACHERS BASIC	1,318	0		0		0		1,128	1,128	0	
TEACHERS TRAINING	552	0		0		13	under	390	377	13	under
APT&C BASIC	52,776	93	under	117	under	509	under	35,167	34,593	574	under
APT&C OVERTIME	4	0		2	under	0		0	0	0	
APT&C SUPERANNUATION	9,278	26	under	34	under	81	under	6,435	6,337	98	under
APT&C NIC	3,805	14	under	18	under	42	under	2,282	2,241	41	under
SESSIONAL WORK	20	0		0		0		0	0	0	
TRAVEL AND SUBSISTANCE	270	15	under	15	under	35	under	172	134	38	under
OTHER EMPLOYEE COSTS	214	0		0		0		0	0	0	
PENSION INCREASES	434	0		0		0		325	311	14	under
PREMATURE RETIRALS	4,660	0		0		(49)	over	3,502	3,553	(51)	over
ADDITIONAL PENSION COSTS	0	0		0		(13)	over	0	13	(13)	over
EMPLOYEE COSTS	264,001	1	under	(46)	over	(32)	over	192,784	192,838	(54)	over
PROPERTY COSTS											
RATES	15,438	0		50	under	150	under	15,405	15,101	304	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	632	0		(56)	over	(224)	over	52	292	(240)	over
SCOTTISH WATER - METERED CHARGES	912	45	under	56	under	243	under	885	615	270	under
RENT	274	0		0		(10)	over	203	213	(10)	over
PROPERTY INSURANCE	480	0		0		(3)	over	0	4	(4)	over
SECURITY COSTS	59	0		0		(3)	over	16	19	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	39	0		0		(3)	over	24	27	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1	0		0		(13)	over	1	11	(10)	over
ADAPTIONS - INTERNAL CONTRACTORS	89	0		0		0		87	87	0	
ELECTRICITY - CONTRACT	3,682	(45)	over	(45)	over	(73)	over	2,051	2,132	(81)	over
GAS	2,189	65	under	75	under	668	under	1,484	831	653	under
HEATING OIL	71	0		0		3	under	48	44	4	under
SOLID FUEL	187	0		0		(9)	over	129	139	(10)	over
JANITOR SERVICE	87	0		0		(9)	over	76	92	(16)	over
JANITORIAL SUPPLIES	5	0		0		3	under	4	0	4	under
CLEANING CONTRACT	44	0		0		0		19	17	2	under
CLEANING OUTWITH CONTRACT	5	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	196	0		0		0		190	190	0	
HEALTH & HYGIENE MATERIALS	44	0		0		0		44	44	0	
WINDOW CLEANING	1	0		0		1	under	1	0	1	under
STEWARD SERVICE	1	0		0		1	under	1	0	1	under
REFUSE UPLIFT	6	0		0		0		6	8	(2)	over
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	68	0		0		0		67	67	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,394	65	under	80	under	722	under	21,677	20,817	860	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	281	0		0		0		281	281	0	
COMPUTER EQUIPMENT RENTAL	1	0		1	under	1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,611	0		0		(6)	over	2,429	2,441	(12)	over
I.T. ELECTRONIC MESSAGING	29	0		0		0		29	29	0	
EQUIPMENT, APPARATUS AND TOOLS	44	0		0		0		24	24	0	
AIDS FOR CLIENTS	137	0		0		(4)	over	97	104	(7)	over
ADAPTATIONS FOR CLIENTS	28	(1)	over	(1)	over	(3)	over	28	31	(3)	over
FURNITURE - OFFICE	85	0		0		(14)	over	85	104	(19)	over
FURNITURE - GENERAL	76	0		0		0		75	75	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	9	0		0		0		9	9	0	
MATERIALS	73	1	under	0		24	under	46	22	24	under
MATERIALS, APPARATUS AND EQUIPMENT	1,627	(22)	over	(25)	over	(232)	over	630	862	(232)	over
PUPIL EQUITY FUNDING	2,330	0		0		1,000	under	1,066	66	1,000	under
SAC FUNDING	454	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	53	0		0		0		24	24	0	
AUDIO VISUAL	2	0		0		0		2	2	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	18	0		0		0		18	18	0	
TV LICENCES - EDUCATION	22	0		0		0		15	15	0	
FOODSTUFFS - GENERAL	38	0		0		0		38	38	0	
PROTECTIVE CLOTHING & UNIFORMS	41	0		0		0		41	41	0	
OTHER SUPPLIES AND SERVICES	24	0		0		0		24	24	0	
HEALTH AND SAFETY	154	0		0		41	under	42	1	41	under
CATERING - CONTRACT	1,919	75	under	105	under	460	under	1,918	1,458	460	under
CATERING - OUTWITH CONTRACT	95	0		0		0		93	93	0	
CATERING - EXTERNAL	4	0		0		(5)	over	4	10	(6)	over
DELIVERY CHARGE	0	0		0		(1)	over	0	3	(3)	over
SUPPLIES AND SERVICES	10,155	53	under	80	under	1,261	under	7,019	5,775	1,244	under

South Lanarkshire Council

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	2	1	under	1	under	(14)	over	1	16	(15)	over
POOL CAR CHARGES-FUEL	0	0		0		(3)	over	0	3	(3)	over
POOL CAR CHARGES-ADDITIONAL COSTS	0	0		0		(1)	over	0	1	(1)	over
OTHER TRANSPORT COSTS	2	1	under	1	under	0		1	1	0	
INSURANCE	3	0		3	under	0		3	0	3	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	75	0		0		3	under	16	7	9	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	(13)	over	(14)	over	(17)	over	5	23	(18)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0		(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	6	(3)	over	0		(7)	over	4	14	(10)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1	(2)	over	(1)	over	(3)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - FUEL	55	(10)	over	(13)	over	(16)	over	39	53	(14)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	(61)	over	(69)	over	(60)	over	782	788	(6)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	(25)	over	(29)	over	(26)	over	193	239	(46)	over
HIRE OF EXTERNAL VEHICLES	188	(3)	over	(5)	over	6	under	78	81	(3)	over
HIRE OF SKIPS	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
EXTERNAL TRANSPORT CONTRACT	0	0		0		(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,012	(32)	over	(37)	over	(50)	over	3,006	3,064	(58)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	(74)	over	(85)	over	(320)	over	3,837	4,325	(488)	over
PUPIL TRANSPORT - OTHER	125	0		9	under	33	under	101	101	0	
TRANSPORT AND PLANT	10,633	(227)	over	(245)	over	(485)	over	8,066	8,730	(664)	over
ADMINISTRATION											
PRINTING AND STATIONERY	606	0		0		12	under	489	475	14	under
TELEPHONES	226	0		0		3	under	146	142	4	under
MOBILE PHONES	22	0		0		0		21	21	0	
ADVERTISING - OTHER	11	0		5	under	7	under	9	1	8	under
POSTAGES/COURIERS	101	5	under	5	under	12	under	58	44	14	under
MEMBERSHIP FEES/SUBSCRIPTIONS	281	0		0		0		211	211	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	15	0		0		0		15	15	0	
HOSPITALITY / CIVIC RECOGNITION	16	0		0		0		16	16	0	
SECURITY UPLIFT FEES	7	0		0		0		7	7	0	
OTHER ADMIN COSTS	18	0		0		(3)	over	15	18	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	23	20	under	20	under	8	under	9	1	8	under
TRAINING	538	0		0		(4)	over	360	364	(4)	over
ADMINISTRATION	1,940	25	under	30	under	35	under	1,356	1,315	41	under

South Lanarkshire Council

Education Resource - Total

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,327	0		70	under	139	under	648	493	155	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,556	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2	0		(1)	over	(1)	over	1	2	(1)	over
PAYMENTS TO OTHER BODIES	11,991	0		0		1,446	under	8,708	7,222	1,486	under
INDEPENDENT SCHOOL PLACES	3,507	(42)	over	(118)	over	(521)	over	2,425	3,004	(579)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	253	0		0		0		202	202	0	
RESEARCH GRANTS - EDUCATION	33	0		0		0		0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	0		0		0		22	2	20	under
P.E. FACILITIES	3	0		0		0		2	2	0	
ACTIVITIES PROGRAMME	536	0		0		0		287	282	5	under
COPYRIGHT AGREEMENT	155	0		0		0		153	153	0	
VAT FREE EXCURSIONS - EDUCATION	2	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	0	0		0		0		0	1	(1)	over
PAYMENT TO OTHER BODIES	20,081	(42)	over	(49)	over	1,063	under	14,000	12,915	1,085	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	34,411	0		0		5	under	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		5	under	22,546	22,541	5	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	659	0		0		0		659	659	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		32	under	1,565	1,529	36	under
WORK EXPERIENCE	11	0		0		0		1	1	0	
TRANSFER PAYMENTS	2,291	0		0		32	under	2,225	2,189	36	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		2	under	51	49	2	under
I.T. EQUIPMENT LEASING - CONTRACT	277	0		0		2	under	29	27	2	under
FINANCING CHARGES	339	0		0		4	under	80	76	4	under
TOTAL EXPENDITURE	369,249	(125)	over	(150)	over	2,605	under	269,753	267,196	2,557	under

South Lanarkshire Council

Education Resource - Total

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	0		0		0		(156)	(156)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(26,745)	0		0		(35)	under rec	(25,514)	(25,464)	(50)	under rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		14	over rec	(17)	(31)	14	over rec
CONTRIBUTIONS FROM OTHER BODIES	(1,499)	0		0		(26)	under rec	(1,074)	(1,046)	(28)	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		237	over rec	(340)	(584)	244	over rec
PLAYGROUP ACCOMMODATION CHARGE	(24)	0		0		0		(9)	(9)	0	
EARLY YEARS FEES	(367)	125	over rec	150	over rec	205	over rec	(262)	(517)	255	over rec
RENTAL INCOME	(20)	0		0		(4)	under rec	(13)	(9)	(4)	under rec
COURSE FEES	(98)	0		0		0		(71)	(71)	0	
OTHER INCOME	(24)	0		0		0		(20)	(20)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(31,094)	125	over rec	150	over rec	391	over rec	(28,358)	(28,789)	431	over rec
NET EXPENDITURE	338,155	0		0		2,996	under	241,395	238,407	2,988	under