

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 15 September 2017 (No.7)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 15/09/17	Actual to Period 7 to 15/09/17	Variance to 15/09/17
£m	£m	£m	£m	£m	£m
314.021	314.021	0.000	124.957	124.957	0.000
314.021	314.021	0.000	124.957	124.957	0.000

Education Resources Variance Analysis 2017/18 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	41k under	<u>APT&C Basic - 43k under</u>	<u>Schools - 43k under</u>	The underspend reflects the timing of filling vacancies for the Early Years service.
Property Costs	(24k) over	<u>Rates - (30k) over</u>	<u>Schools - (30k) over</u>	This overspend relates to rates associated with new schools. Budgets will be transferred from centrally held budgets in period 8.
Transport and Plant	(75k) over	<u>Fleet Service Charges (all lines) - (14k) over</u>	<u>Schools - (14k) over</u>	This relates to the cost of transporting children with Additional Support Needs to school.
		<u>Pupil Transport - Special Educational Needs - (60k) over</u>	<u>Schools - (60k) over</u>	This relates to the cost of transporting children with Additional Support Needs to school.
Administration Costs	0 variance	<u>Advertising - Other - (13k) over</u>	<u>Schools - (13k) over</u>	This overspend relates to advertising for the recruitment of teachers.
		<u>Conferences - Officials - 25k under</u>	<u>Schools - 25k under</u>	The demand to attend courses is lower than anticipated to date. The underspend has been used to manage the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(12k) over	<u>Other Local Authorities - 10k under</u> <u>Independent School Places - (25k) over</u>	<u>Schools - 10k under</u> <u>Schools - (25k) over</u>	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. This is offset by the overspend in Independent School Placements below. This is a demand led service and reflects the increase in the placement of young people with additional support needs within independent schools. This is partially offset by the underspend on Other Local Authorities above.
Income	71k over recovered	<u>Early Years Fees - 68k over recovered</u>	<u>Schools - 68k over recovered</u>	This relates to the over recovery of Early Years fees.

** 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 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	124,269	0		0		0		54,630	54,630	0	
TEACHERS SUPERANNUATION	21,381	0		0		0		9,204	9,204	0	
TEACHERS NI	13,531	0		0		0		5,758	5,758	0	
DAILY TEACHERS BASIC	1,062	0		0		0		507	507	0	
DAILY TEACHERS SUPERANNUATION	51	0		0		0		51	51	0	
DAILY TEACHERS NI	40	0		0		0		40	40	0	
TEACHERS TRAINING	722	0		0		0		119	119	0	
APT&C BASIC	35,032	0		(7)	over	8	under	15,284	15,255	29	under
APT&C OVERTIME	4	(4)	over	(4)	over	(5)	over	2	9	(7)	over
APT&C SUPERANNUATION	6,038	(3)	over	(10)	over	4	under	2,665	2,659	6	under
APT&C NIC	2,550	7	under	30	under	6	under	1,013	1,005	8	under
SESSIONAL WORK	115	0		0		0		55	55	0	
TRAVEL AND SUBSISTANCE	311	0		4	under	1	under	107	105	2	under
OTHER EMPLOYEE COSTS	331	0		(2)	over	2	under	85	82	3	under
PENSION INCREASES	434	0		0		0		173	173	0	
PREMATURE RETIRALS	4,660	0		0		0		1,948	1,948	0	
EMPLOYEE COSTS	210,531	0		11	under	16	under	91,641	91,600	41	under
PROPERTY COSTS											
RATES	14,301	0		0		0		14,301	14,331	(30)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	894	0		0		0		235	235	0	
RENT	256	0		0		3	under	41	41	0	
PROPERTY INSURANCE	480	0		0		0		0	0	0	
SECURITY COSTS	65	0		0		1	under	10	10	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	20	0		0		(3)	over	7	7	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	0		0		0		0	1	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	70	0		0		0		7	7	0	
ELECTRICITY - CONTRACT	3,269	0		0		(1)	over	982	982	0	
GAS	2,097	9	under	0		0		232	232	0	
HEATING OIL	71	0		0		0		14	10	4	under
SOLID FUEL	185	0		0		0		59	51	8	under
JANITOR SERVICE	4,818	0		0		0		38	38	0	
JANITORIAL SUPPLIES	428	0		0		0		0	0	0	
CLEANING CONTRACT	6,991	0		0		0		0	0	0	
CLEANING OUTWITH CONTRACT	10	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	170	0		0		0		86	93	(7)	over
WINDOW CLEANING	6	0		0		0		0	0	0	
STEWARD SERVICE	31	0		0		0		0	0	0	
REFUSE UPLIFT	7	0		0		0		3	5	(2)	over
REMOVAL & STORAGE COSTS	1	0		0		0		0	1	(1)	over
OTHER PROPERTY COSTS	40	0		0		0		18	13	5	under
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	36,075	9	under	0		0		16,915	16,939	(24)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	220	0		0		0		220	220	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,555	0		0		0		894	894	0	
I.T. ELECTRONIC MESSAGING	33	0		6	under	4	under	22	22	0	
EQUIPMENT, APPARATUS AND TOOLS	47	0		7	under	1	under	12	10	2	under
AIDS FOR CLIENTS	34	2	under	3	under	5	under	34	36	(2)	over
ADAPTATIONS FOR CLIENTS	19	(1)	over	(2)	over	(6)	over	18	25	(7)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FURNITURE - OFFICE	11	(4)	over	(8)	over	(2)	over	11	14	(3)	over
FURNITURE - GENERAL	32	0		0		0		32	34	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	1	(2)	over	(2)	over	(3)	over	0	3	(3)	over
MATERIALS	1	0		0		(1)	over	1	0	1	under
MATERIALS, APPARATUS AND EQUIPMENT	1,683	3	under	0		(3)	over	783	783	0	
PUPIL EQUITY FUNDING	7,372	0		0		0		5	5	0	
LIBRARY/RESOURCE CENTRE MATERIALS	81	0		0		0		22	15	7	under
AUDIO VISUAL	11	0		0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	0		0		0		10	10	0	
TV LICENCES - EDUCATION	22	0		0		0		10	3	7	under
FOODSTUFFS - GENERAL	12	0		(3)	over	(3)	over	12	18	(6)	over
PROTECTIVE CLOTHING & UNIFORMS	9	0		(5)	over	0		8	8	0	
OTHER SUPPLIES AND SERVICES	0	1	under	1	under	4	under	0	(4)	4	under
HEALTH AND SAFETY	14	0		4	under	5	under	6	0	6	under
CATERING - CONTRACT	9,911	0		0		0		301	301	0	
CATERING - OUTWITH CONTRACT	26	0		7	under	4	under	1	1	0	
CATERING - EXTERNAL	0	0		(1)	over	(1)	over	0	1	(1)	over
DELIVERY CHARGE	0	0		(3)	over	0		0	4	(4)	over
SUPPLIES AND SERVICES	22,105	(2)	over	3	under	3	under	2,413	2,416	(3)	over
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		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	106	4	under	10	under	10	under	12	2	10	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(3)	over	(3)	over	1	under	3	6	(3)	over
FLEET SERVICE CHARGES - LEASING	6	(4)	over	(5)	over	(5)	over	3	11	(8)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - FUEL	55	3	under	(6)	over	(7)	over	26	35	(9)	over
FLEET SERVICE CHARGES - DRIVERS	367	0		1	under	3	under	27	24	3	under
FLEET SERVICE CHARGES - BUS ESCORTS	258	2	under	0		(3)	over	121	124	(3)	over
HIRE OF EXTERNAL VEHICLES	123	0		0		0		25	25	0	
HIRE OF SKIPS	0	0		(1)	over	(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,395	0		0		0		1,012	1,072	(60)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		2,959	2,959	0	
PUPIL TRANSPORT - OTHER	114	0		0		0		9	9	0	
TRANSPORT AND PLANT	9,318	0		(1)	over	(5)	over	4,198	4,273	(75)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	442	(6)	over	(6)	over	0		318	318	0	
TELEPHONES	230	0		2	under	4	under	88	83	5	under
MOBILE PHONES	2	0		(4)	over	(4)	over	1	6	(5)	over
ADVERTISING - OTHER	61	0		(9)	over	(16)	over	31	44	(13)	over
POSTAGES/COURIERS	94	0		3	under	4	under	43	38	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	34	0		0		0		34	34	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	3	0		(1)	over	(1)	over	3	6	(3)	over
HOSPITALITY / CIVIC RECOGNITION	1	0		0		0		0	4	(4)	over
OTHER ADMIN COSTS	1	(2)	over	(2)	over	(2)	over	0	10	(10)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	6	under	11	under	4	under	25	0	25	under
TRAINING	92	(3)	over	(8)	over	0		29	29	0	
ADMINISTRATION	1,088	(5)	over	(14)	over	(11)	over	572	572	0	
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	79	0		0		0		28	28	0	
OTHER LOCAL AUTHORITIES	1,352	0		0		0		256	246	10	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,552	1,552	0	
PAYMENTS TO OTHER BODIES	5,747	0		0		0		2,256	2,256	0	
INDEPENDENT SCHOOL PLACES	3,857	(2)	over	(9)	over	(9)	over	1,866	1,891	(25)	over
CONTRACT SPEECH THERAPY	678	0		0		0		11	11	0	
SCHOOL ACTIVITIES	164	0		5	under	0		83	83	0	
RESEARCH GRANTS - EDUCATION	13	0		0		0		13	13	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	0		2	under	3	under	19	15	4	under
ACTIVITIES PROGRAMME	1,091	0		0		0		113	113	0	
COPYRIGHT AGREEMENT	160	0		0		0		160	160	0	
VAT FREE EXCURSIONS - EDUCATION	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	14,766	(3)	over	(3)	over	(7)	over	6,357	6,369	(12)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	32,181	0		0		0		13,106	13,106	0	
PAYMENT TO CONTRACTORS	32,181	0		0		0		13,106	13,106	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	300	0		0		0		300	300	0	
FOOTWEAR & CLOTHING GRANTS	579	0		0		0		467	467	0	
WORK EXPERIENCE	14	0		1	under	1	under	3	1	2	under
TRANSFER PAYMENTS	893	0		1	under	1	under	770	768	2	under

South Lanarkshire Council

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FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	284	0		0		0		112	112	0	
FINANCING CHARGES	346	0		0		0		161	161	0	
TOTAL EXPENDITURE	327,303	(1)	over	(3)	over	(3)	over	136,133	136,204	(71)	over
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	0		0		0		(73)	(73)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(8,192)	0		0		0		(8,054)	(8,054)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	6	over rec	6	over rec	6	over rec	(17)	(12)	(5)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,515)	0		0		0		(1,895)	(1,895)	0	
ESF GRANT	(218)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		(5)	(5)	0	
FEES AND CHARGES - GENERAL	(117)	0		0		0		(4)	(4)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(769)	0		0		0		0	(8)	8	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	(5)	under rec	0		0		0	0	0	
EARLY YEARS FEES	(254)	0		0		0		(230)	(298)	68	over rec
RENTAL INCOME	(32)	0		(1)	under rec	(2)	under rec	0	0	0	
COURSE FEES	(15)	0		(2)	under rec	(2)	under rec	(2)	(2)	0	
OTHER INCOME	(24)	0		(1)	under rec	0		(14)	(14)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(13,282)	1	over rec	3	over rec	3	over rec	(11,176)	(11,247)	71	over rec
NET EXPENDITURE	314,021	0		0		0		124,957	124,957	0	