

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 March 2019 (No.13)

Education Resources

Service Departments :-

Education

Position before Transfers to Reserves

Transfers to Reserves as at 01/03/19

Position After Transfers to Reserves at 01/03/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 01/03/19 £m	Actual to Period 13 to 01/03/19 BEFORE Transfers £m	Variance to 01/03/19 BEFORE Transfers £m
310.391	305.929	4.462	0.038	271.557	267.709	3.848 under
310.391	305.929	4.462	0.038	271.557	267.709	3.848 under
				0.000	3.816	(3.816) over
				271.557	271.525	0.032 under

Education Resources Variance Analysis 2018/19 (Period 13)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,364k under	APT&C Basic / Superannuation / National Insurance - 1,353k under	Schools - 1,353k under	<p>The underspend relates to Early Years Posts, where recruitment has been progressing since August 2018.</p> <p>As specific funding has been provided for delivery of 1140 hours of Early Years then it is anticipated that an element of this underspend will be required to be transferred to reserves to meet the costs of Early Years in the future.</p>
Property Costs	925k under	<p>Rates - 178k under</p> <p>Scottish Water (Metered and Drainage Charges) - 578k under</p> <p>Electricity - (193k) over</p> <p>Gas - 369k under</p>	<p>Schools - 178k under</p> <p>Schools - 578k under</p> <p>Schools - (193k) over</p> <p>Schools - 369k under</p>	<p>This underspend is due to the timing of the opening of new schools.</p> <p>The costs for new schools are lower than anticipated due to consumption efficiencies.</p> <p>This overspend is in relation to the increase in price of electricity.</p> <p>This underspend reflects consumption efficiencies over the summer period.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	2,302k under	Materials, Apparatus and Equipment - (131k) over	Schools - (131k) over	This overspend relates to expenditure on classroom materials in schools.
		Pupil Equity Funding - 2,008k under	Schools - 2,008k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure will span 2018/19 and 2019/20. The underspend will be carried forward to support the expenditure incurred in the school session April to June 2019.
		Catering - 423k under	Schools - 423k under	This underspend relates to expenditure on the provision of lunches in Early Years establishments. This is the result of a lower than anticipated uptake of meals.
Transport and Plant	(643k) over	Fleet Service Charges (all lines) - (298k) over	Schools - (298k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Special Educational Needs - (56k) over	Schools - (56k) 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 - Strathclyde Passenger Transport - (240k) over	Schools - (240k) over	This is a demand led service and reflects the volume of children requiring transport to school.
		Pupil Transport - Other - (85k) over	Schools - (85k) over	This reflects the cost of transporting children who attend schools for Gaelic education
Payments to Other Bodies	(407k) over	Other Local Authorities - 424k under	Schools - 424k under	This reflects a reduction in the placement of young people with additional support needs within other local authority establishments during this school session.
		Independent School Places - (822k) over	Schools - (822k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools.
Income	261k over recovered	Government Grants - Other Education Grants - 294k over recovered	Schools - 294k over recovered	This over recovery relates to income received for Early Years Graduate Funding.
		Fees and Charges General - (102k) under recovered	Schools - (102k) under recovered	This relates to an under recovery of crèche income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - 52k over recovered	Schools - 52k 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 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 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	134,601	52	under	61	under	0		118,254	118,254	0	
TEACHERS SUPERANNUATION	23,202	20	under	13	under	0		19,954	19,954	0	
TEACHERS NI	14,736	10	under	12	under	0		12,428	12,428	0	
DAILY TEACHERS BASIC	1,465	0		0		0		1,308	1,308	0	
TEACHERS TRAINING	674	0		0		0		624	624	0	
APT&C BASIC	39,338	887	under	904	under	717	under	35,487	34,566	921	under
APT&C OVERTIME	55	0		0		0		55	55	0	
APT&C SUPERANNUATION	6,760	111	under	149	under	180	under	6,234	6,133	101	under
APT&C NIC	2,857	249	under	250	under	300	under	2,521	2,190	331	under
SESSIONAL WORK	113	0		0		0		113	113	0	
TRAVEL AND SUBSISTANCE	317	20	under	26	under	53	under	246	196	50	under
OTHER EMPLOYEE COSTS	485	10	under	10	under	0		485	485	0	
PENSION INCREASES	434	0		0		(2)	over	378	378	0	
PREMATURE RETIRALS	4,660	(6)	over	(15)	over	0		4,291	4,291	0	
ADDITIONAL PENSION COSTS	0	(34)	over	(34)	over	(39)	over	0	39	(39)	over
EMPLOYEE COSTS TOTAL	229,697	1,319	under	1,376	under	1,209	under	202,378	201,014	1,364	under

South Lanarkshire Council

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PROPERTY COSTS											
RATES	15,101	79	under	144	under	161	under	14,998	14,820	178	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	70	under	94	under	102	under	517	402	115	under
SCOTTISH WATER - METERED CHARGES	898	419	under	410	under	483	under	783	320	463	under
RENT	236	0		(26)	over	(21)	over	225	214	11	under
BED AND BREAKFAST	2	0		0		0		2	0	2	under
PROPERTY INSURANCE	480	(6)	over	(6)	over	(6)	over	480	486	(6)	over
SECURITY COSTS	66	0		1	under	1	under	46	41	5	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	23	0		4	under	3	under	21	19	2	under
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	(1)	over	0		0		0	1	(1)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	(7)	over	(7)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	0		(8)	over	(8)	over	4	26	(22)	over
ADAPTIONS - INTERNAL CONTRACTORS	173	0		5	under	6	under	149	126	23	under
GAS MAINTENANCE COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	3,403	(141)	over	(188)	over	(168)	over	2,452	2,645	(193)	over
GAS	2,103	298	under	334	under	399	under	1,552	1,183	369	under
HEATING OIL	71	0		2	under	7	under	68	60	8	under
SOLID FUEL	187	0		(27)	over	(30)	over	151	182	(31)	over
FIXTURE & FITTINGS	1	0		0		0		1	1	0	
JANITOR SERVICE	48	0		(5)	over	(16)	over	48	67	(19)	over
JANITORIAL SUPPLIES	7	0		5	under	6	under	6	0	6	under
CLEANING CONTRACT	18	10	under	15	under	17	under	18	0	18	under
CLEANING OUTWITH CONTRACT	5	0		4	under	4	under	5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	212	0		0		(14)	over	212	235	(23)	over
WINDOW CLEANING	1	0		1	under	1	under	1	0	1	under
STEWARD SERVICE	1	0		1	under	1	under	1	0	1	under
REFUSE UPLIFT	10	(1)	over	(3)	over	(4)	over	9	11	(2)	over
REMOVAL & STORAGE COSTS	0	(9)	over	(9)	over	(9)	over	0	9	(9)	over
OTHER PROPERTY COSTS	29	0		1	under	0		29	0	29	under
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS TOTAL	24,944	713	under	741	under	907	under	22,660	21,735	925	under

Education Resource - Total

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	REVISED ANNUAL BUDGET	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
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,345	(12)	over	(13)	over	(15)	over	1,345	1,360	(15)	over
COMPUTER EQUIPMENT RENTAL	1	0		1	under	1	under	0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,548	0		(1)	over	0		2,800	2,800	0	
I.T. ELECTRONIC MESSAGING	32	(2)	over	(2)	over	(2)	over	32	46	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	44	0		0		2	under	24	24	0	
SMALL TOOLS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
AIDS FOR CLIENTS	222	64	under	68	under	75	under	162	77	85	under
ADAPTATIONS FOR CLIENTS	6	(45)	over	(55)	over	(57)	over	5	70	(65)	over
SUPPLIES FOR CLIENTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
FURNITURE - OFFICE	86	12	under	19	under	20	under	61	41	20	under
FURNITURE - GENERAL	83	0		0		0		83	83	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	3	(8)	over	(9)	over	(11)	over	2	13	(11)	over
MATERIALS	14	(10)	over	(11)	over	0		14	14	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,780	(130)	over	(43)	over	(121)	over	2,134	2,265	(131)	over
PUPIL EQUITY FUNDING	2,046	2,534	under	2,121	under	2,492	under	2,046	38	2,008	under
SAC FUNDING	447	0		0		0		1	1	0	
LIBRARY/RESOURCE CENTRE MATERIALS	69	0		0		0		33	33	0	
AUDIO VISUAL	1	0		0		0		1	1	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	14	(4)	over	(6)	over	(7)	over	13	16	(3)	over
TV LICENCES - EDUCATION	22	3	under	3	under	1	under	20	19	1	under
FOODSTUFFS - GENERAL	61	0		0		0		61	61	0	
PROTECTIVE CLOTHING & UNIFORMS	15	(6)	over	(6)	over	(7)	over	13	31	(18)	over
LAUNDRY COSTS	1	(1)	over	0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	125	20	under	38	under	46	under	69	24	45	under
HEALTH AND SAFETY	15	(15)	over	(15)	over	12	under	0	0	0	
CATERING - CONTRACT	1,351	207	under	310	under	266	under	1,173	750	423	under
CATERING - OUTWITH CONTRACT	8	(6)	over	(6)	over	(6)	over	8	13	(5)	over
CATERING - EXTERNAL	1	(7)	over	(7)	over	(8)	over	1	10	(9)	over
DELIVERY CHARGE	0	(4)	over	(4)	over	(5)	over	0	5	(5)	over
BULK BUYING DISCOUNT	0	0		0		1	under	0	(1)	1	under
SUPPLIES AND SERVICES TOTAL	12,340	2,585	under	2,377	under	2,672	under	10,102	7,800	2,302	under

South Lanarkshire Council

Education Resource - Total

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TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
POOL CAR CHARGES-RENTAL	4	1	under	1	under	1	under	4	0	4	under
OTHER TRANSPORT COSTS	2	(5)	over	(5)	over	1	under	2	1	1	under
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - REPAIRS	1	0		0		1	under	1	0	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	24	7	under	8	under	12	under	13	8	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	(7)	over	(12)	over	(15)	over	6	21	(15)	over
FLEET SERVICE CHARGES - LEASING	6	(12)	over	(11)	over	(30)	over	6	37	(31)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(4)	over	(3)	over	0	3	(3)	over
FLEET SERVICE CHARGES - FUEL	55	(7)	over	(9)	over	(18)	over	51	74	(23)	over
FLEET SERVICE CHARGES - DRIVERS	907	(127)	over	(119)	over	(229)	over	796	983	(187)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	(27)	over	(28)	over	(32)	over	230	274	(44)	over
HIRE OF EXTERNAL VEHICLES	187	19	under	20	under	24	under	125	89	36	under
HIRE OF SKIPS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,596	(26)	over	(28)	over	(29)	over	3,206	3,262	(56)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,890	(317)	over	(354)	over	(250)	over	4,890	5,130	(240)	over
PUPIL TRANSPORT - OTHER	164	13	under	10	under	(73)	over	0	85	(85)	over
TRANSPORT AND PLANT TOTAL	10,104	(495)	over	(537)	over	(646)	over	9,333	9,976	(643)	over
ADMINISTRATION											
PRINTING AND STATIONERY	697	(10)	over	(11)	over	(10)	over	667	681	(14)	over
TELEPHONES	233	30	under	26	under	4	under	215	197	18	under
MOBILE PHONES	3	(11)	over	(13)	over	(14)	over	3	18	(15)	over
ADVERTISING - OTHER	61	31	under	40	under	42	under	59	7	52	under
POSTAGES/COURIERS	113	17	under	23	under	28	under	104	71	33	under
MEMBERSHIP FEES/SUBSCRIPTIONS	195	8	under	(10)	over	0		195	195	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	9	(4)	over	(5)	over	(7)	over	8	14	(6)	over
LEGAL EXPENSES	0	(5)	over	(5)	over	(5)	over	0	5	(5)	over
HOSPITALITY / CIVIC RECOGNITION	18	0		0		0		18	18	0	
SECURITY UPLIFT FEES	1	(4)	over	(4)	over	(4)	over	0	5	(5)	over
OTHER ADMIN COSTS	8	(6)	over	(4)	over	(6)	over	7	11	(4)	over
CONFERENCES - OFFICIALS (incl associated costs)	2	2	under	2	under	37	under	2	0	2	under
TRAINING	382	(10)	over	(14)	over	(14)	over	382	392	(10)	over
ADMINISTRATION TOTAL	1,798	38	under	25	under	51	under	1,736	1,690	46	under

South Lanarkshire Council

Education Resource - Total

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	54	0		(6)	over	0		29	29	0	
OTHER LOCAL AUTHORITIES	1,331	233	under	236	under	360	under	758	334	424	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,568	1,568	0	
PAYMENTS TO OTHER BODIES	6,291	44	under	51	under	0		6,371	6,371	0	
INDEPENDENT SCHOOL PLACES	3,557	(668)	over	(686)	over	(773)	over	3,057	3,879	(822)	over
CONTRACT SPEECH THERAPY	678	0		0		0		513	513	0	
SCHOOL ACTIVITIES	377	0		(1)	over	(5)	over	377	377	0	
RESEARCH GRANTS - EDUCATION	37	0		0		0		37	37	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	0		0		0		4	4	0	
P.E. FACILITIES	4	0		(1)	over	(3)	over	4	5	(1)	over
ACTIVITIES PROGRAMME	943	0		0		0		277	277	0	
COPYRIGHT AGREEMENT	103	0		0		0		98	103	(5)	over
VAT FREE EXCURSIONS - EDUCATION	6	0		3	under	0		6	6	0	
PRIVATE INDIVIDUALS - GENERAL	1	(4)	over	(4)	over	(3)	over	1	4	(3)	over
PAYMENT TO OTHER BODIES TOTAL	15,004	(395)	over	(408)	over	(424)	over	13,100	13,507	(407)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	33,670	0		30	under	0		27,836	27,836	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	2	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS TOTAL	33,672	0		30	under	0		27,837	27,837	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	897	0		0		0		897	897	0	
FOOTWEAR & CLOTHING GRANTS	1,237	0		0		0		1,176	1,176	0	
WORK EXPERIENCE	13	0		0		0		3	3	0	
TRANSFER PAYMENTS TOTAL	2,147	0		0		0		2,076	2,076	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	109	0		0		0		109	109	0	
I.T. EQUIPMENT LEASING - CONTRACT	287	0		0		0		123	123	0	
FINANCING CHARGES TOTAL	396	0		0		0		232	232	0	
TOTAL EXPENDITURE	330,102	3,765	under	3,604	under	3,769	under	289,454	285,867	3,587	under

South Lanarkshire Council

Education Resource - Total

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	0		0		0		(145)	(156)	11	over rec
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,874)	35	over rec	319	over rec	323	over rec	(13,512)	(13,806)	294	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		(9)	under rec	0	15	(15)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,172)	0		0		0		(1,172)	(1,172)	0	
ESF GRANT	(469)	0		0		0		(233)	(233)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(117)	(60)	under rec	(84)	under rec	(93)	under rec	(108)	(6)	(102)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,062)	0		0		0		(1,027)	(1,027)	0	
PLAYGROUP ACCOMMODATION CHARGE	(23)	(12)	under rec	(9)	under rec	(14)	under rec	(21)	(6)	(15)	under rec
EARLY YEARS FEES	(754)	48	over rec	31	over rec	52	over rec	(697)	(749)	52	over rec
RENTAL INCOME	(32)	(11)	under rec	(14)	under rec	(8)	under rec	(16)	(8)	(8)	under rec
COURSE FEES	(64)	6	over rec	6	over rec	0		(62)	(62)	0	
OTHER INCOME	(24)	(6)	under rec	22	over rec	44	over rec	(22)	(66)	44	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME TOTAL	(19,711)	0		271	over rec	295	over rec	(17,897)	(18,158)	261	over rec
NET EXPENDITURE	310,391	3,765	under	3,875	under	4,064	under	271,557	267,709	3,848	under