

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 16 August 2019 (No.5)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/08/19	Actual to Period 5 to 16/08/19	Variance to 16/08/19
£m	£m	£m	£m	£m	£m
331.790	330.290	1.500	93.783	93.783	0.000
331.790	330.290	1.500	93.783	93.783	0.000

Education Resources Variance Analysis 2019/20 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	110k under	APT&C Basic / Superannuation / National Insurance - 120k under	Schools - 120k under	The variance relates to Early Years Posts, where the posts are being actively recruited.
Transport and Plant	(238k) over	Pupil Transport - Special Educational Needs - (154k) over	Schools - (154k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Strathclyde Passenger Transport - (85k) over	Schools - (85k) over	This is a demand led service and reflects the volume of children requiring transport to school.
Administration Costs	34k under	<u>Conferences - 21k under</u>	<u>Schools - 21k under</u>	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
Income	91k over recovered	Early Years Fees - 91k over recovered	Schools - 91k 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	142,049	0		0		0		52,981	52,981	0	
TEACHERS SUPERANNUATION	29,528	0		0		0		8,917	8,917	0	
TEACHERS NI	15,450	0		0		0		5,807	5,807	0	
DAILY TEACHERS BASIC	1,217	0		0		0		540	540	0	
TEACHERS TRAINING	428	(1)	over	0		0		151	151	0	
APT&C BASIC	48,002	0		53	under	72	under	16,366	16,276	90	under
APT&C OVERTIME	21	0		0		1	under	1	0	1	under
APT&C SUPERANNUATION	8,225	0		17	under	20	under	2,983	2,958	25	under
APT&C NIC	3,486	0		4	under	5	under	1,065	1,060	5	under
SESSIONAL WORK	24	(5)	over	(10)	over	(13)	over	9	21	(12)	over
TRAVEL AND SUBSISTANCE	250	2	under	0		0		70	69	1	under
OTHER EMPLOYEE COSTS	176	0		0		0		0	0	0	
PENSION INCREASES	434	0		0		0		139	139	0	
PREMATURE RETIRALS	4,660	0		0		0		1,578	1,578	0	
EMPLOYEE COSTS	253,950	(4)	over	64	under	85	under	90,607	90,497	110	under
PROPERTY COSTS											
RATES	15,142	0		0		0		9	9	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	982	0		0		0		54	54	0	
SCOTTISH WATER - METERED CHARGES	912	0		0		0		197	197	0	
RENT	244	0		0		0		128	128	0	
PROPERTY INSURANCE	480	0		0		0		0	0	0	
SECURITY COSTS	63	1	under	0		0		12	12	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	15	0		0		1	under	1	1	0	
LIFE CYCLE MAINTENANCE	0	0		(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	8	(2)	over	(5)	over	0		8	8	0	
ADAPTIONS - INTERNAL CONTRACTORS	71	1	under	0		0		36	36	0	
ELECTRICITY - CONTRACT	3,682	0		0		0		996	996	0	
GAS	2,189	0		0		0		250	250	0	
HEATING OIL	71	1	under	0		1	under	13	13	0	
SOLID FUEL	187	0		0		0		26	26	0	
JANITOR SERVICE	73	0		0		0		24	24	0	
JANITORIAL SUPPLIES	7	1	under	0		0		0	0	0	
CLEANING CONTRACT	59	0		0		0		0	0	0	
CLEANING OUTWITH CONTRACT	5	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	181	0		0		0		83	83	0	
WINDOW CLEANING	5	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	5	(1)	over	0		0		2	2	0	
REMOVAL & STORAGE COSTS	2	0		(2)	over	(1)	over	2	2	0	
OTHER PROPERTY COSTS	49	0		11	under	3	under	34	34	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,315	1	under	4	under	3	under	2,757	2,758	(1)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	173	0		0		0		142	142	0	
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,753	0		1	under	1	under	837	836	1	under
I.T. ELECTRONIC MESSAGING	25	0		0		0		16	16	0	
EQUIPMENT, APPARATUS AND TOOLS	46	1	under	0		1	under	11	11	0	
AIDS FOR CLIENTS	136	0		0		0		73	73	0	
ADAPTATIONS FOR CLIENTS	1	0		0		0		1	0	1	under
FURNITURE - OFFICE	67	0		0		0		67	67	0	
FURNITURE - GENERAL	1	0		0		0		0	0	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	1	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,107	(3)	over	0		0		466	466	0	
PUPIL EQUITY FUNDING	6,356	0		0		1	under	20	20	0	
SAC FUNDING	934	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	60	0		0		0		11	11	0	
AUDIO VISUAL	1	0		0		0		1	1	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	0		0		0		9	9	0	
TV LICENCES - EDUCATION	22	1	under	0		0		2	2	0	
FOODSTUFFS - GENERAL	18	0		0		0		18	18	0	
PROTECTIVE CLOTHING & UNIFORMS	10	0		0		0		10	10	0	
OTHER SUPPLIES AND SERVICES	141	0		0		0		10	10	0	
HEALTH AND SAFETY	13	0		2	under	0		0	0	0	
CATERING - CONTRACT	1,802	0		0		0		1,796	1,796	0	
CATERING - OUTWITH CONTRACT	849	0		0		0		2	2	0	
CATERING - EXTERNAL	4	0		0		0		4	4	0	
SUPPLIES AND SERVICES	15,531	(1)	over	3	under	3	under	3,496	3,494	2	under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	1	0		0		0		0	0	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	0	1	under
INSURANCE	4	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	75	2	under	0		0		4	4	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	1	under	(3)	over	(5)	over	6	6	0	
FLEET SERVICE CHARGES - LEASING	6	(1)	over	(1)	over	0		0	0	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(1)	over	0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(1)	over	(1)	over	0		0	0	0	
FLEET SERVICE CHARGES - FUEL	55	(1)	over	0		0		18	18	0	
FLEET SERVICE CHARGES - DRIVERS	367	0		1	under	0		25	25	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	(1)	over	0		0		117	117	0	
HIRE OF EXTERNAL VEHICLES	113	(1)	over	0		0		44	44	0	
HIRE OF SKIPS	0	(1)	over	0		0		0	0	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,383	(1)	over	(92)	over	(123)	over	1,029	1,183	(154)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		(21)	over	(28)	over	2,838	2,923	(85)	over
PUPIL TRANSPORT - OTHER	114	0		0		0		19	19	0	
TRANSPORT AND PLANT	9,266	(4)	over	(118)	over	(156)	over	4,101	4,339	(238)	over

South Lanarkshire Council

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ADMINISTRATION											
PRINTING AND STATIONERY	441	0		0		0		116	116	0	
TELEPHONES	219	0		0		0		82	74	8	under
MOBILE PHONES	10	(2)	over	0		0		9	9	0	
ADVERTISING - OTHER	11	0		(1)	over	0		1	1	0	
POSTAGES/COURIERS	97	0		0		0		23	18	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	115	1	under	0		0		106	106	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	10	0		0		1	under	7	7	0	
HOSPITALITY / CIVIC RECOGNITION	10	0		0		0		9	9	0	
SECURITY UPLIFT FEES	3	0		(1)	over	(1)	over	3	3	0	
OTHER ADMIN COSTS	12	0		0		0		10	10	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	0		15	under	12	under	21	0	21	under
TRAINING	73	0		0		0		62	62	0	
ADMINISTRATION	1,130	(1)	over	13	under	12	under	449	415	34	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	51	(2)	over	0		0		5	5	0	
OTHER LOCAL AUTHORITIES	1,327	0		0		0		304	304	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,556	0		0		0		1,546	1,546	0	
PAYMENTS TO OTHER BODIES	11,683	0		1	under	2	under	2,430	2,430	0	
INDEPENDENT SCHOOL PLACES	3,507	1	under	1	under	0		1,389	1,389	0	
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	238	0		0		0		117	116	1	under
RESEARCH GRANTS - EDUCATION	18	2	under	0		0		0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	0		0		0		2	2	0	
P.E. FACILITIES	3	0		0		0		1	1	0	
ACTIVITIES PROGRAMME	426	0		0		0		106	106	0	
COPYRIGHT AGREEMENT	103	0		0		0		67	67	0	
PAYMENT TO OTHER BODIES	19,628	1	under	2	under	2	under	5,967	5,966	1	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	34,589	0		0		0		10,708	10,708	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	34,590	0		0		0		10,709	10,709	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	299	0		0		0		299	299	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		0		1,304	1,304	0	
WORK EXPERIENCE	16	0		0		0		2	1	1	under
TRANSFER PAYMENTS	1,936	0		0		0		1,605	1,604	1	under

Expenditure / Income Variance Trends 2019/2020

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Expenditure / Income Variance Trends 2019/2020											
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	270	0		1	under	0		7	7	0	
FINANCING CHARGES	332	0		1	under	0		56	56	0	
TOTAL EXPENDITURE	361,678	(8)	over	(31)	over	(51)	over	119,747	119,838	(91)	over
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	0		0		0		(84)	(84)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(26,222)	0		0		0		(24,353)	(24,353)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(1)	under rec	0		0		(31)	(31)	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,242)	0		0		0		(380)	(380)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(100)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	2	over rec	0		0		(6)	(6)	0	
PLAYGROUP ACCOMMODATION CHARGE	(24)	2	over rec	0		0		(4)	(4)	0	
EARLY YEARS FEES	(367)	6	over rec	38	over rec	51	over rec	(216)	(307)	91	over rec
RENTAL INCOME	(20)	0		0		0		(4)	(4)	0	
COURSE FEES	(15)	(1)	under rec	0		0		(3)	(3)	0	
OTHER INCOME	(24)	0		(1)	under rec	0		(1)	(1)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(29,888)	8	over rec	37	over rec	51	over rec	(25,964)	(26,055)	91	over rec
NET EXPENDITURE	331,790	0		6	under	0		93,783	93,783	0	