

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/20

Position After Transfers to Reserves at 31/03/20

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20 £m	Actual to Period 14 to 31/03/20 BEFORE Transfers £m	Variance to 31/03/20 BEFORE Transfers £m
£m	£m	£m	£m			
342.997	340.012	2.985	(0.038)	342.997	338.520	4.477 under
0.000	0.000	0.000	0.000	0.000	0.026	(0.026) over
342.997	340.012	2.985	(0.038)	342.997	338.546	4.451 under
				0.000	4.527	(4.527) over
				342.997	343.073	(0.076) over

Education Resources Variance Analysis 2019/20 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	965k under	Teachers Basic / Superannuation and National Insurance - (1,283k) over	Schools - (1,283k) over	The overspend relates to the cost of providing teacher cover in schools reflecting pupil numbers.
		<u>APT&C Basic / Superannuation / National Insurance - 2,370k under</u>	<u>Schools - 2,370k under</u>	The underspend partly relates to Early Years Posts, where recruitment has been progressing since August 2019. Specific grant funding was provided for delivery of 1140 hours of Early Years and this element of the underspend has been transferred to reserves to meet the cost of ELC expansion going forward. There is also an underspend on Additional Support for Learning funding which has also been transferred to reserves.
		<u>Sessional Work - (168k) over</u>	<u>Schools - (168k) over</u>	This expenditure was incurred as part of the Activities Programme, supporting the Youth and Family Community Learning Service and is offset by an underspend in Payments to Other Bodies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	764k under	Rates - 337k under	Schools - 337k under	This underspend is due to the timing of new schools becoming operational.
		Electricity - (246k) over	Schools - (246k) over	This overspend is in relation to the increase in price of electricity.
		Gas - 763k under	Schools - 763k under	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.
		<u>Solid Fuel - (81k) over</u>	<u>Schools - (81k) over</u>	The overspend reflects increased consumption and is offset by an underspend on gas.
Supplies and Services	1,907k under	<u>IT Equipment Maint - Contract - (72k) over</u>	<u>Schools - (72k) over</u>	This overspend relates to the schools ICT contract.
		Pupil Equity Funding - 1,450k under	Schools - 1,450k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2019/2020 and 2020/2021. The underspend has been transferred to reserves to support the expenditure incurred in the school session April to June 2020.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Health and Safety - 101k under	Schools - 101k under	This underspend relates to expenditure on sanitary products being lower than anticipated.
		Catering - Contract - 472k under	Schools - 472k under	This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated. This has been transferred to reserves to meet the costs of Early Years expansion going forward.
Transport and Plant	(1,458k) over	Fleet Service Charges (all lines) - (168k) over	Schools - (168k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		<u>Hire of External Vehicles - 120k under</u>	<u>Schools - 120k under</u>	This underspend relates to School Activities and is offset by an overspend in Payments to Other Bodies - School Activities.
		Pupil Transport - Special Educational Needs - (724k) over	Schools - (724k) 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 - (568k) over	Schools - (568k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
		<u>Pupil Transport - Other - (93k) over</u>	<u>Schools - (93k) over</u>	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Administration Costs	104k under	<u>Conferences - 22k under</u>	<u>Schools - 22k under</u>	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
		<u>Training - 75k under</u>	<u>Schools - 75k under</u>	This underspend is within Early Years and is partially offset by an overspend in the Early Years Teachers CPD training in Employee Costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	1,430k under	Payments to Other Bodies - 1,970k under	Schools - 1,970k under	<p>The underspend is partially due to less than anticipated expenditure in respect of Counselling funding (£0.497m) received this year, which has been transferred to reserves to meet ongoing programme commitments going forward.</p> <p>There is also an underspend on Early Years, including expansion funding (£0.982m). The expansion funding underspend has been transferred to reserves to meet the costs of Early Years expansion going forward.</p>
		Independent School Places - (539k) over	Schools - (539k) over	<p>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 over recovery of income from Other Local Authorities.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		<u>School Activities - (166k) over</u>	<u>Schools - (166k) over</u>	This overspend relates to School Activities and is partially offset by an underspend in Hire of External Vehicles.
		<u>Activities Programme - 132k under</u>	<u>Schools - 132k under</u>	This underspend is offset by an overspend on Sessional Workers within Employee Costs, incurred in the provision of the programmes.
Transfer Payments	62k under	Footwear and Clothing Grants - 61k under	Schools - 61k under	This is a demand led service and the underspend reflects the level of uptake in footwear and clothing grants.
Income	614k over recovered	<u>Milk Subsidies - 35k over recovered</u>	<u>Schools - 35k over recovered</u>	This reflects the over recovery of income received for the administration of nursery milk during the year.
		<u>Contributions from Other Bodies - 83k over recovered</u>	<u>Schools - 83k over recovered</u>	This over recovery is due to the recovery of income for staff secondments to the Scottish Qualifications Authority, Education Scotland and the University of Strathclyde.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - 126k over recovered	Schools - 126k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and supports the overall cost of external placements.
		Early Years Fees - 294k over recovered	Schools - 294k 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	147,269	149,060	(1,791)	over
TEACHERS OVERTIME	4	4	0	
TEACHERS SUPERANNUATION	30,948	30,249	699	under
TEACHERS NI	16,135	16,163	(28)	over
DAILY TEACHERS BASIC	1,540	1,703	(163)	over
TEACHERS TRAINING	609	591	18	under
APT&C BASIC	52,973	50,875	2,098	under
APT&C OVERTIME	5	50	(45)	over
APT&C SUPERANNUATION	9,486	9,636	(150)	over
APT&C NIC	3,873	3,451	422	under
SESSIONAL WORK	30	198	(168)	over
TRAVEL AND SUBSISTANCE	239	207	32	under
OTHER EMPLOYEE COSTS	1,285	1,189	96	under
PENSION INCREASES	434	414	20	under
PREMATURE RETIRALS	4,661	4,720	(59)	over
ADDITIONAL PENSION COSTS	0	16	(16)	over
EMPLOYEE COSTS	269,491	268,526	965	under
PROPERTY COSTS				
RATES	15,438	15,101	337	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	632	877	(245)	over
SCOTTISH WATER - METERED CHARGES	912	632	280	under
RENT	274	255	19	under
SERVICE CHARGE	0	16	(16)	over
FACTORING CHARGES	0	1	(1)	over
PROPERTY INSURANCE	480	487	(7)	over
SECURITY COSTS	32	33	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	39	40	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	12	27	(15)	over
ADAPTIONS - INTERNAL CONTRACTORS	94	97	(3)	over
ADAPTIONS - EXTERNAL CONTRACTORS	1	1	0	
GAS MAINTENANCE COSTS	0	1	(1)	over
GAS HEATING LEASE COSTS	0	5	(5)	over
ELECTRICITY - CONTRACT	3,682	3,928	(246)	over
GAS	2,569	1,806	763	under
HEATING OIL	71	59	12	under
SOLID FUEL	187	268	(81)	over
JANITOR SERVICE	117	122	(5)	over
JANITORIAL SUPPLIES	4	0	4	under
CLEANING CONTRACT	31	17	14	under
CLEANING OUTWITH CONTRACT	6	1	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	236	277	(41)	over
HEALTH & HYGIENE MATERIALS	78	78	0	
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	9	10	(1)	over
REMOVAL & STORAGE COSTS	0	2	(2)	over
OTHER PROPERTY COSTS	130	130	0	
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	25,917	25,153	764	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	377	419	(42)	over
COMPUTER EQUIPMENT MAINTENANCE	0	11	(11)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,862	2,934	(72)	over
I.T. ELECTRONIC MESSAGING	42	47	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	33	32	1	under
SMALL TOOLS	1	4	(3)	over
AIDS FOR CLIENTS	126	101	25	under
ADAPTATIONS FOR CLIENTS	43	66	(23)	over
SUPPLIES FOR CLIENTS	0	0	0	
FURNITURE - OFFICE	123	128	(5)	over
FURNITURE - GENERAL	92	92	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	3	14	(11)	over
MATERIALS	25	35	(10)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,135	2,033	102	under
PUPIL EQUITY FUNDING	1,534	84	1,450	under
SAC FUNDING	5	6	(1)	over
LIBRARY/RESOURCE CENTRE MATERIALS	36	35	1	under
AUDIO VISUAL	2	3	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	21	23	(2)	over
TV LICENCES - EDUCATION	20	22	(2)	over
FOODSTUFFS - GENERAL	31	52	(21)	over
PROTECTIVE CLOTHING & UNIFORMS	49	50	(1)	over
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	2	25	(23)	over
HEALTH AND SAFETY	102	1	101	under
CATERING - CONTRACT	1,613	1,141	472	under
CATERING - OUTWITH CONTRACT	412	410	2	under
CATERING - EXTERNAL	6	17	(11)	over
ARTIST FEES / PERFORMING ARTS / ENTERTA	0	1	(1)	over
DELIVERY CHARGE	0	5	(5)	over
BULK BUYING DISCOUNT	0	(2)	2	under
SUPPLIES AND SERVICES	9,697	7,790	1,907	under
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	4	22	(18)	over
POOL CAR CHARGES-FUEL	1	4	(3)	over
POOL CAR CHARGES-ADDITIONAL COSTS	0	1	(1)	over
OTHER TRANSPORT COSTS	2	1	1	under
INSURANCE	3	3	0	
PLANT SERVICES	3	0	3	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	75	18	57	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	32	(26)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	6	54	(48)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	3	(3)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	5	(5)	over
FLEET SERVICE CHARGES - FUEL	55	82	(27)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	1,064	(47)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	326	(68)	over
HIRED OF EXTERNAL VEHICLES	227	107	120	under
HIRED OF SKIPS	1	7	(6)	over
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,034	4,758	(724)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	5,450	(568)	over
PUPIL TRANSPORT - OTHER	163	256	(93)	over
TRANSPORT AND PLANT	10,737	12,195	(1,458)	over

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	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	840	859	(19)	over
TELEPHONES	215	196	19	under
MOBILE PHONES	9	30	(21)	over
ADVERTISING - OTHER	11	7	4	under
POSTAGES/COURIERS	98	65	33	under
MEMBERSHIP FEES/SUBSCRIPTIONS	259	255	4	under
INSURANCE	76	76	0	
MEDICAL COSTS	17	23	(6)	over
HOSPITALITY / CIVIC RECOGNITION	38	39	(1)	over
SECURITY UPLIFT FEES	9	10	(1)	over
OTHER ADMIN COSTS	17	22	(5)	over
CONFERENCES - OFFICIALS (incl associated costs)	23	1	22	under
TRAINING	546	471	75	under
ADMINISTRATION	2,158	2,054	104	under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	39	(39)	over
OTHER LOCAL AUTHORITIES	1,328	1,224	104	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,567	(4)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	7	7	0	
PAYMENTS TO OTHER BODIES	12,058	10,088	1,970	under
INDEPENDENT SCHOOL PLACES	3,507	4,046	(539)	over
CONTRACT SPEECH THERAPY	678	727	(49)	over
SCHOOL ACTIVITIES	241	407	(166)	over
RESEARCH GRANTS - EDUCATION	38	41	(3)	over
PARENT COUNCILS (PREV.SCHOOL BOARDS)	37	14	23	under
P.E. FACILITIES	4	4	0	
ACTIVITIES PROGRAMME	725	593	132	under
COPYRIGHT AGREEMENT	169	169	0	
VAT FREE EXCURSIONS - EDUCATION	14	13	1	under
PRIVATE INDIVIDUALS - GENERAL	0	1	(1)	over
PAYMENT TO OTHER BODIES	20,369	18,940	1,429	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	34,412	34,352	60	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	4	0	
PAYMENT TO CONTRACTORS	34,416	34,356	60	under
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,060	1,060	0	
FOOTWEAR & CLOTHING GRANTS	1,621	1,560	61	under
WORK EXPERIENCE	2	1	1	under
TRANSFER PAYMENTS	2,683	2,621	62	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	63	61	2	under
I.T. EQUIPMENT LEASING - CONTRACT	278	276	2	under
FINANCING CHARGES	341	337	4	under
TOTAL EXPENDITURE	375,809	371,972	3,837	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	(156)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(26,944)	(26,965)	21	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(101)	35	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	0	(13)	13	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,092)	(2,175)	83	over rec
ESF GRANT	(1,021)	(1,021)	0	
FEES AND CHARGES - GENERAL	0	(3)	3	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,074)	(1,200)	126	over rec
PLAYGROUP ACCOMMODATION CHARGE	(24)	(13)	(11)	under rec
EARLY YEARS FEES	(367)	(661)	294	over rec
RENTAL INCOME	(20)	(11)	(9)	under rec
COURSE FEES	(142)	(157)	15	over rec
OTHER INCOME	(24)	(68)	44	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(32,812)	(33,426)	614	over rec
NET EXPENDITURE	342,997	338,546	4,451	under