

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 13 September 2019 (No.6)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/09/19	Actual to Period 6 to 13/09/19	Variance to 13/09/19
£m	£m	£m	£m	£m	£m
334.453	332.953	1.500	119.742	119.742	0.000
334.453	332.953	1.500	119.742	119.742	0.000

Education Resources Variance Analysis 2019/20 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	119k under	APT&C Basic / Superannuation / National Insurance - 119k under	Schools - 119k under	The underspend relates to Early Years Posts, where the posts are being actively recruited. This is partially offset by an overspend in Support Services.
Property Costs	15k under	<u>Scottish Water (Metered Charges) - 20k under</u>	<u>Schools - 20k under</u>	The costs for new schools were lower than anticipated due to consumption efficiencies.
		<u>Electricity - (45k) over</u>	<u>Schools - (45k) over</u>	This overspend is in relation to the increase in price of electricity.
		<u>Gas - 40k under</u>	<u>Schools - 40k under</u>	This underspend reflects consumption efficiencies and the timing of invoice payments.
Transport and Plant	(255k) over	<u>Fleet Service Charges (all lines) - (112k) over</u>	<u>Schools - (112k) over</u>	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Special Educational Needs - (112k) over	Schools - (112k) 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 - (32k) over	Schools - (32k) over	This is a demand led service and reflects the volume of children requiring transport to school.
Administration Costs	33k under	Conferences - 20k under	Schools - 20k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
Payments to Other Bodies	(14k) over	<u>Independent School Places - (14k) over</u>	<u>Schools - (14k) over</u>	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools resulting from the new pricing framework.
Income	100k over recovered	Early Years Fees - 100k over recovered	Schools - 100k 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 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	144,496	0		0		0		64,380	64,380	0	
TEACHERS SUPERANNUATION	30,039	0		0		0		10,978	10,978	0	
TEACHERS NI	15,718	0		0		0		7,014	7,014	0	
DAILY TEACHERS BASIC	1,235	0		0		0		506	506	0	
TEACHERS TRAINING	474	0		0		0		199	199	0	
APT&C BASIC	49,507	53	under	72	under	90	under	19,964	19,874	90	under
APT&C OVERTIME	4	0		1	under	1	under	0	0	0	
APT&C SUPERANNUATION	8,491	17	under	20	under	25	under	3,632	3,608	24	under
APT&C NIC	3,604	4	under	5	under	5	under	1,292	1,287	5	under
SESSIONAL WORK	24	(10)	over	(13)	over	(12)	over	10	10	0	
TRAVEL AND SUBSISTANCE	248	0		0		1	under	81	81	0	
OTHER EMPLOYEE COSTS	179	0		0		0		0	0	0	
PENSION INCREASES	434	0		0		0		173	173	0	
PREMATURE RETIRALS	4,660	0		0		0		1,972	1,972	0	
EMPLOYEE COSTS	259,113	64	under	85	under	110	under	110,201	110,082	119	under
PROPERTY COSTS											
RATES	15,142	0		0		0		9	9	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	982	0		0		0		131	131	0	
SCOTTISH WATER - METERED CHARGES	912	0		0		0		268	248	20	under
RENT	244	0		0		0		151	151	0	
PROPERTY INSURANCE	480	0		0		0		0	0	0	
SECURITY COSTS	63	0		0		0		14	14	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	16	0		1	under	0		1	1	0	
LIFE CYCLE MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	9	(5)	over	0		0		9	9	0	
ADAPTIONS - INTERNAL CONTRACTORS	71	0		0		0		40	40	0	
ADAPTIONS - EXTERNAL CONTRACTORS	0	1	under	0		0		0	0	0	
ELECTRICITY - CONTRACT	3,682	0		0		0		1,142	1,187	(45)	over
GAS	2,189	0		0		0		354	314	40	under
HEATING OIL	71	0		1	under	0		17	17	0	
SOLID FUEL	187	0		0		0		24	24	0	
JANITOR SERVICE	69	0		0		0		27	27	0	
JANITORIAL SUPPLIES	7	0		0		0		0	0	0	
CLEANING CONTRACT	30	0		0		0		17	17	0	
CLEANING OUTWITH CONTRACT	5	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	181	0		0		0		112	112	0	
WINDOW CLEANING	5	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	5	0		0		0		3	3	0	
REMOVAL & STORAGE COSTS	2	(2)	over	(1)	over	0		2	2	0	
OTHER PROPERTY COSTS	44	11	under	3	under	0		44	44	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,279	4	under	3	under	(1)	over	3,247	3,232	15	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	199	0		0		0		188	187	1	under
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,755	1	under	1	under	1	under	853	852	1	under
I.T. ELECTRONIC MESSAGING	25	0		0		0		16	16	0	
EQUIPMENT, APPARATUS AND TOOLS	46	0		1	under	0		14	14	0	
AIDS FOR CLIENTS	133	0		0		0		103	104	(1)	over
ADAPTATIONS FOR CLIENTS	1	0		0		1	under	1	0	1	under
FURNITURE - OFFICE	65	0		0		0		65	65	0	
FURNITURE - GENERAL	47	0		0		0		47	47	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	4	0		0		0		4	4	0	
MATERIALS	1	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,106	0		0		0		427	427	0	
PUPIL EQUITY FUNDING	3,747	0		1	under	0		28	28	0	
SAC FUNDING	799	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	60	0		0		0		14	14	0	
AUDIO VISUAL	1	0		0		0		1	1	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	0		0		0		12	12	0	
TV LICENCES - EDUCATION	22	0		0		0		3	3	0	
FOODSTUFFS - GENERAL	17	0		0		0		17	17	0	
PROTECTIVE CLOTHING & UNIFORMS	31	0		0		0		31	31	0	
OTHER SUPPLIES AND SERVICES	141	0		0		0		10	10	0	
HEALTH AND SAFETY	13	2	under	0		0		0	0	0	
CATERING - CONTRACT	1,805	0		0		0		1,567	1,567	0	
CATERING - OUTWITH CONTRACT	366	0		0		0		319	319	0	
CATERING - EXTERNAL	5	0		0		0		5	5	0	
SUPPLIES AND SERVICES	12,403	3	under	3	under	2	under	3,725	3,723	2	under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	1	0		0		0		1	1	0	
OTHER TRANSPORT COSTS	2	0		0		1	under	1	0	1	under
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	75	0		0		0		5	4	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(3)	over	(5)	over	0		6	14	(8)	over
FLEET SERVICE CHARGES - LEASING	6	(1)	over	0		0		6	6	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(1)	over	0		0		0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(1)	over	0		0		0	2	(2)	over
FLEET SERVICE CHARGES - FUEL	55	0		0		0		29	29	0	
FLEET SERVICE CHARGES - DRIVERS	367	1	under	0		0		367	468	(101)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		140	140	0	
HIRE OF EXTERNAL VEHICLES	123	0		0		0		48	48	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,362	(92)	over	(123)	over	(154)	over	1,110	1,222	(112)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	(21)	over	(28)	over	(85)	over	2,891	2,923	(32)	over
PUPIL TRANSPORT - OTHER	115	0		0		0		26	26	0	
TRANSPORT AND PLANT	9,255	(118)	over	(156)	over	(238)	over	4,630	4,885	(255)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	470	0		0		0		174	174	0	
TELEPHONES	219	0		0		8	under	87	79	8	under
MOBILE PHONES	12	0		0		0		12	12	0	
ADVERTISING - OTHER	11	(1)	over	0		0		1	1	0	
POSTAGES/COURIERS	98	0		0		5	under	30	25	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	182	0		0		0		149	149	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	9	0		1	under	0		9	9	0	
HOSPITALITY / CIVIC RECOGNITION	12	0		0		0		11	11	0	
SECURITY UPLIFT FEES	3	(1)	over	(1)	over	0		3	3	0	
OTHER ADMIN COSTS	13	0		0		0		13	13	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	15	under	12	under	21	under	20	0	20	under
TRAINING	136	0		0		0		96	96	0	
ADMINISTRATION	1,294	13	under	12	under	34	under	605	572	33	under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,327	0		0		0		343	343	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,556	0		0		0		1,552	1,552	0	
PAYMENTS TO OTHER BODIES	12,251	1	under	2	under	0		4,103	4,103	0	
INDEPENDENT SCHOOL PLACES	3,507	1	under	0		0		1,718	1,732	(14)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	236	0		0		1	under	140	140	0	
RESEARCH GRANTS - EDUCATION	24	0		0		0		0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	0		0		0		4	4	0	
P.E. FACILITIES	3	0		0		0		1	1	0	
ACTIVITIES PROGRAMME	436	0		0		0		109	109	0	
COPYRIGHT AGREEMENT	128	0		0		0		128	128	0	
VAT FREE EXCURSIONS - EDUCATION	1	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	20,185	2	under	2	under	1	under	8,098	8,112	(14)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	34,589	0		0		0		13,659	13,659	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	34,590	0		0		0		13,660	13,660	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	311	0		0		0		311	311	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		0		1,463	1,463	0	
WORK EXPERIENCE	16	0		0		1	under	1	1	0	
TRANSFER PAYMENTS	1,948	0		0		1	under	1,775	1,775	0	

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FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	271	1	under	0		0		17	17	0	
FINANCING CHARGES	333	1	under	0		0		66	66	0	
TOTAL EXPENDITURE	364,400	(31)	over	(51)	over	(91)	over	146,007	146,107	(100)	over
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	0		0		0		(84)	(84)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(26,234)	0		0		0		(24,405)	(24,405)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		0		(31)	(31)	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,241)	0		0		0		(501)	(501)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(100)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0		(6)	(6)	0	
PLAYGROUP ACCOMMODATION CHARGE	(24)	0		0		0		(5)	(5)	0	
EARLY YEARS FEES	(367)	38	over rec	51	over rec	91	over rec	(346)	(446)	100	over rec
RENTAL INCOME	(20)	0		0		0		(4)	(4)	0	
COURSE FEES	(62)	0		0		0		0	0	0	
OTHER INCOME	(24)	(1)	under rec	0		0		(1)	(1)	0	
ACCOMMODATION INCOME FROM USERS	(883)	0		0		0		(882)	(882)	0	
INCOME	(29,947)	37	over rec	51	over rec	91	over rec	(26,265)	(26,365)	100	over rec
NET EXPENDITURE	334,453	6	under	0		0		119,742	119,742	0	