

South Lanarkshire Council
Revenue Budget Monitoring Statement
Period Ended 5 January 2018 (No.11)

Education Resources

Service Departments :-	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion to 05/01/18	Actual to Period 11 to 05/01/18	Variance to 05/01/18
	£m	£m	£m	£m	£m	£m
Education	294.159	293.517	0.642 under	210.190	209.769	0.421 under
Total Education Resources	294.159	293.517	0.642 under	210.190	209.769	0.421 under

Education Resources Variance Analysis 2017/18 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	47k under	Teachers Basic / Superannuation / NI - (215k) over	Schools - (215k) over	The overspend relates to the cost of providing teacher cover in schools.
		APT&C Basic / Superannuation / NI - 262k under	Schools - 262k under	The underspend reflects turnover of staff and vacancies.
Property Costs	440k under	Rates - 79k under	Schools - 79k under	This underspend is due to the timing of new school openings.
		Water Metered Charges - 130k under	Schools - 130k under	The costs for new schools are lower than anticipated and the budget has been used to manage overspends elsewhere.
		Gas - 230k under	Schools - 230k under	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.
Supplies and Services	(71k) over	Aids for Clients- (44k) over Adaptations for Clients - (64k) over Furniture General - (51k) over	Schools - (159k) over	This overspend reflects the increased demand for equipment for pupils with additional support needs.
		Catering - 129k under	Schools - 129k under	This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(426k) over	Fleet Service Charges (all lines) - (335k) over	Schools - (335k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
		Pupil Transport - Special Educational Needs - (89k) over	Schools - (89k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
Administration Costs	(34k) over	Advertising - Other - (23k) over	Schools - (23k) over	This overspend relates to advertising for the recruitment of teachers.
Payments to Other Bodies	225k under	Other Local Authorities - 209k under	Schools - 209k under	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.
Payments to Contractors	(87k) over	Payment to Private Contractor - (85k) over	Schools - (85k) over	The overspend represents inflation costs within the PPP contract being higher than anticipated to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	46k under	Footwear and Clothing Grants - 41k under	Schools - 41k under	This is a demand led service and the underspend reflects the lower than anticipated level of uptake in grants to date.
Income	281k over recovered	Fees and Charges - Other Local Authorities - 96k over recovered	Schools - 96k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and is offset by an underspend in Employee Costs.
		Early Years Fees - 202k over recovered	Schools - 202k over recovered	This relates to the over recovery of Early Years fees due to additional uptake of the service.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	125,596	0		0		17	under	94,182	94,280	(98)	over
TEACHERS SUPERANNUATION	21,693	0		0		(43)	over	15,787	15,871	(84)	over
TEACHERS NI	13,731	0		0		(46)	over	9,896	9,929	(33)	over
DAILY TEACHERS BASIC	1,190	0		0		0		1,081	1,081	0	
DAILY TEACHERS SUPERANNUATION	106	0		0		0		106	106	0	
DAILY TEACHERS NI	110	0		0		0		90	90	0	
TEACHERS TRAINING	1,330	0		10	under	1	under	370	370	0	
APT&C BASIC	36,198	32	under	40	under	52	under	26,590	26,367	223	under
APT&C OVERTIME	4	(10)	over	(17)	over	(26)	over	3	30	(27)	over
APT&C SUPERANNUATION	6,161	5	under	11	under	28	under	4,598	4,599	(1)	over
APT&C NIC	2,632	8	under	14	under	17	under	1,764	1,724	40	under
SESSIONAL WORK	117	0		0		0		113	113	0	
TRAVEL AND SUBSISTANCE	351	3	under	5	under	19	under	196	174	22	under
OTHER EMPLOYEE COSTS	323	3	under	5	under	11	under	247	242	5	under
PENSION INCREASES	434	0		0		0		275	275	0	
PREMATURE RETIRALS	4,661	0		0		0		3,123	3,123	0	
EMPLOYEE COSTS	214,637	41	under	68	under	30	under	158,421	158,374	47	under
PROPERTY COSTS											
RATES	14,501	0		0		48	under	14,420	14,341	79	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		247	247	0	
SCOTTISH WATER - METERED CHARGES	693	0		2	under	80	under	519	389	130	under
RENT	256	0		0		0		200	200	0	
FACTORING CHARGES	0	(1)	over	0		0		0	0	0	
BED AND BREAKFAST	2	0		0		0		0	0	0	
PROPERTY INSURANCE	480	(2)	over	(2)	over	(4)	over	480	484	(4)	over
SECURITY COSTS	63	0		0		0		15	15	0	
GROUND MAINTENANCE	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	21	3	under	0		0		4	4	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	(2)	over	0		0		0	3	(3)	over
ADAPTIONS - INTERNAL CONTRACTORS	74	0		0		0		36	36	0	
ELECTRICITY - CONTRACT	3,297	0		0		0		1,858	1,858	0	
GAS	1,847	0		0		120	under	823	593	230	under
HEATING OIL	71	5	under	6	under	0		31	31	0	
SOLID FUEL	185	9	under	9	under	0		126	126	0	
JANITOR SERVICE	61	0		0		0		61	61	0	
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	8	0		8	under	0		0	0	0	
CLEANING OUTWITH CONTRACT	5	0		3	under	0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	177	(6)	over	(8)	over	0		169	169	0	
WINDOW CLEANING	3	3	under	3	under	2	under	2	0	2	under
STEWARD SERVICE	1	1	under	1	under	1	under	1	0	1	under
REFUSE UPLIFT	7	(2)	over	(3)	over	(2)	over	5	8	(3)	over
REMOVAL & STORAGE COSTS	1	(1)	over	(2)	over	(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	31	0		0		9	under	31	21	10	under
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	23,658	7	under	17	under	252	under	19,911	19,471	440	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	430	0		0		0		430	430	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,384	0		0		(73)	over	2,534	2,534	0	
I.T. ELECTRONIC MESSAGING	33	7	under	7	under	0		23	23	0	
EQUIPMENT, APPARATUS AND TOOLS	52	15	under	11	under	1	under	27	27	0	
SMALL TOOLS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	22	(9)	over	(18)	over	(28)	over	22	66	(44)	over
ADAPTATIONS FOR CLIENTS	7	(14)	over	(32)	over	(30)	over	6	70	(64)	over
SUPPLIES FOR CLIENTS	1	(2)	over	(3)	over	(3)	over	0	3	(3)	over
FURNITURE - OFFICE	55	(1)	over	3	under	4	under	43	34	9	under
FURNITURE - GENERAL	80	0		0		(35)	over	25	76	(51)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	3	(4)	over	(4)	over	(4)	over	2	7	(5)	over
MATERIALS	13	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	3,066	0		0		0		1,486	1,509	(23)	over
PUPIL EQUITY FUNDING	4,898	0		0		0		18	18	0	
LIBRARY/RESOURCE CENTRE MATERIALS	76	8	under	9	under	0		32	32	0	
AUDIO VISUAL	9	0		0		0		9	12	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	13	(6)	over	(4)	over	(4)	over	13	19	(6)	over
TV LICENCES - EDUCATION	22	8	under	9	under	0		16	16	0	
FOODSTUFFS - GENERAL	41	(7)	over	0		0		37	37	0	
PROTECTIVE CLOTHING & UNIFORMS	15	(9)	over	(9)	over	(4)	over	15	22	(7)	over
OTHER SUPPLIES AND SERVICES	0	7	under	8	under	8	under	0	(7)	7	under
HEALTH AND SAFETY	14	6	under	8	under	0		1	1	0	
CATERING - CONTRACT	622	0		0		129	under	440	311	129	under
CATERING - OUTWITH CONTRACT	8	0		1	under	0		4	4	0	
CATERING - EXTERNAL	0	(5)	over	(6)	over	(8)	over	0	10	(10)	over
SUPPLIES AND SERVICES	12,865	(7)	over	(21)	over	(48)	over	5,184	5,255	(71)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	1	0		0		0		0	0	0	
OTHER TRANSPORT COSTS	2	0		0		0		2	2	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	106	53	under	63	under	103	under	105	2	103	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(9)	over	(16)	over	(7)	over	6	16	(10)	over
FLEET SERVICE CHARGES - LEASING	6	1	under	(5)	over	(20)	over	6	53	(47)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(3)	over	(4)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(2)	over	(2)	over	(3)	over	0	4	(4)	over
FLEET SERVICE CHARGES - FUEL	55	19	under	0		3	under	55	60	(5)	over
FLEET SERVICE CHARGES - DRIVERS	367	(150)	over	(168)	over	(338)	over	367	776	(409)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	70	under	90	under	62	under	258	217	41	under
HIRE OF EXTERNAL VEHICLES	154	0		0		0		53	53	0	
HIRE OF SKIPS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,046	(57)	over	(68)	over	(76)	over	2,568	2,657	(89)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		4,427	4,427	0	
PUPIL TRANSPORT - OTHER	118	0		0		0		28	28	0	
TRANSPORT AND PLANT	10,004	(77)	over	(111)	over	(282)	over	7,878	8,304	(426)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	526	0		0		0		472	472	0	
TELEPHONES	230	4	under	7	under	8	under	152	142	10	under
MOBILE PHONES	3	(5)	over	(8)	over	(8)	over	2	11	(9)	over
ADVERTISING - OTHER	61	(14)	over	(11)	over	(23)	over	61	84	(23)	over
POSTAGES/COURIERS	101	4	under	11	under	3	under	61	61	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	86	(1)	over	0		0		86	86	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	6	(3)	over	(4)	over	(3)	over	6	10	(4)	over
HOSPITALITY / CIVIC RECOGNITION	9	(5)	over	(10)	over	(5)	over	8	14	(6)	over
GIRO BANK AGENCY FEES	0	0		0		(1)	over	0	1	(1)	over
SECURITY UPLIFT FEES	4	0		0		0		3	3	0	
OTHER ADMIN COSTS	2	(9)	over	(9)	over	(10)	over	2	13	(11)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	22	under	15	under	15	under	15	0	15	under
TRAINING	55	7	under	9	under	(2)	over	55	60	(5)	over
ADMINISTRATION	1,211	0		0		(26)	over	999	1,033	(34)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	79	0		0		0		48	48	0	
OTHER LOCAL AUTHORITIES	1,352	11	under	16	under	209	under	479	270	209	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,553	1,553	0	
PAYMENTS TO OTHER BODIES	5,903	0		0		11	under	3,935	3,917	18	under
INDEPENDENT SCHOOL PLACES	3,857	(24)	over	(35)	over	0		2,586	2,586	0	
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	225	0		0		0		190	190	0	
RESEARCH GRANTS - EDUCATION	13	0		0		0		13	13	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	36	3	under	0		0		14	14	0	
P.E. FACILITIES	2	0		(1)	over	(1)	over	2	3	(1)	over
ACTIVITIES PROGRAMME	861	0		0		0		216	216	0	
COPYRIGHT AGREEMENT	160	0		0		0		160	160	0	
VAT FREE EXCURSIONS - EDUCATION	1	0		0		0		0	0	0	
EDUCATION MANAGEMENT SAVINGS	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	14,754	(11)	over	(21)	over	218	under	9,196	8,971	225	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	32,182	0		0		(78)	over	21,333	21,418	(85)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PAYMENT TO CONTRACTORS	32,182	(2)	over	(2)	over	(80)	over	21,333	21,420	(87)	over

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TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	653	0		0		0		653	653	0	
FOOTWEAR & CLOTHING GRANTS	579	0		0		29	under	529	488	41	under
WORK EXPERIENCE	13	2	under	5	under	6	under	7	2	5	under
TRANSFER PAYMENTS	1,245	2	under	5	under	35	under	1,189	1,143	46	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	265	0		0		0		122	122	0	
FINANCING CHARGES	327	0		0		0		171	171	0	
TOTAL EXPENDITURE	310,883	(47)	over	(65)	over	99	under	224,282	224,142	140	under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	0		0		0		(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(10,565)	0		0		0		(8,287)	(8,287)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(5)	under rec	0		13	over rec	(18)	(30)	12	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,849)	0		0		0		(2,717)	(2,717)	0	
ESF GRANT	(436)	0		0		0		(365)	(365)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		2	over rec	2	over rec	(27)	(29)	2	over rec
FEES AND CHARGES - GENERAL	(117)	0		0		(24)	under rec	(55)	(19)	(36)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,201)	8	over rec	0		32	over rec	(1,201)	(1,297)	96	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	0		(2)	under rec	(2)	under rec	(8)	(4)	(4)	under rec
EARLY YEARS FEES	(339)	44	over rec	65	over rec	93	over rec	(339)	(541)	202	over rec
RENTAL INCOME	(32)	0		0		0		(9)	(9)	0	
COURSE FEES	(15)	0		0		0		(15)	(23)	8	over rec
OTHER INCOME	(24)	0		0		0		(24)	(25)	1	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(16,724)	47	over rec	65	over rec	114	over rec	(14,092)	(14,373)	281	over rec
NET EXPENDITURE	294,159	0		0		213	under	210,190	209,769	421	under