

South Lanarkshire Council
Revenue Budget Monitoring Statement
Period Ended 13 October 2017 (No.8)

Education Resources

Service Departments :-	Annual Budget £m	Forecast for Year £m	Annual Forecast Over / Under £m	Budget Proportion to 13/10/17 £m	Actual to Period 8 to 13/10/17 £m	Variance to 13/10/17 £m
Education	292.846	292.846	0.000	147.817	147.817	0.000
Total Education Resources	292.846	292.846	0.000	147.817	147.817	0.000

Education Resources Variance Analysis 2017/18 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	41k under	APT&C Basic - 45k under	Schools - 45k under	The underspend reflects the timing of filling vacancies for the Early Years service.
Supplies and Services	(7k) over	<u>Equipment, Apparatus and Tools - 15k under</u> <u>Adaptations for Clients - (14k) over</u>	<u>Schools - 15k under</u> <u>Schools - (14k) over</u>	The underspend reflects the timing of expenditure. This overspend reflects the increased demand for equipment for pupils with additional support needs.
Transport and Plant	(77k) over	Fleet Service Charges (all lines) - (18k) over Pupil Transport - Special Educational Needs - (57k) over	Schools - (18k) over Schools - (57k) over	This relates to the cost of transporting children with Additional Support Needs to school. This relates to the cost of transporting children with Additional Support Needs to school.
Administration Costs	0 variance	Advertising - Other - (14k) over	Schools - (14k) over	This overspend relates to advertising for the recruitment of teachers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Conferences - Officials - 22k under	Schools - 22k under	The demand to attend courses is lower than anticipated to date. The underspend has been used to manage the overall budget.
Payments to Other Bodies	(11k) over	Other Local Authorities - 11k under Independent School Places - (24k) over	Schools - 11k under Schools - (24k) over	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. This is offset by the overspend in Independent School Placements below. This is a demand led service and reflects the increase in the placement of young people with additional support needs within independent schools. This is partially offset by the underspend on Other Local Authorities above.
Income	47k over recovered	Early Years Fees - 44k over recovered	Schools - 44k over recovered	This relates to the over recovery of Early Years fees due to uptake.

** The underlined variances represent new variances since the last report.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	125,392	0		0		0		64,474	64,474	0	
TEACHERS SUPERANNUATION	21,558	0		0		0		10,868	10,868	0	
TEACHERS NI	13,646	0		0		0		6,795	6,795	0	
DAILY TEACHERS BASIC	1,117	0		0		0		606	606	0	
DAILY TEACHERS SUPERANNUATION	61	0		0		0		61	61	0	
DAILY TEACHERS NI	48	0		0		0		48	48	0	
TEACHERS TRAINING	780	0		0		0		150	150	0	
APT&C BASIC	35,776	(7)	over	8	under	29	under	18,011	17,979	32	under
APT&C OVERTIME	4	(4)	over	(5)	over	(7)	over	4	14	(10)	over
APT&C SUPERANNUATION	6,166	(10)	over	4	under	6	under	3,142	3,137	5	under
APT&C NIC	2,604	30	under	6	under	8	under	1,191	1,183	8	under
SESSIONAL WORK	115	0		0		0		68	68	0	
TRAVEL AND SUBSISTANCE	311	4	under	1	under	2	under	131	128	3	under
OTHER EMPLOYEE COSTS	327	(2)	over	2	under	3	under	157	154	3	under
PENSION INCREASES	434	0		0		0		207	207	0	
PREMATURE RETIRALS	4,660	0		0		0		2,332	2,332	0	
EMPLOYEE COSTS	212,999	11	under	16	under	41	under	108,245	108,204	41	under
PROPERTY COSTS											
RATES	14,601	0		0		(30)	over	14,335	14,335	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	0		0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	893	0		0		0		96	96	0	
RENT	255	0		3	under	0		141	141	0	
FACTORING CHARGES	0			0		0		0	1	(1)	over
BED AND BREAKFAST	2	0		0		0		0	0	0	
PROPERTY INSURANCE	480	0		0		0		480	482	(2)	over
SECURITY COSTS	65	0		1	under	0		10	10	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	20	0		(3)	over	0		11	8	3	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	0		0		(1)	over	0	2	(2)	over
ADAPTIONS - INTERNAL CONTRACTORS	71	0		0		0		11	11	0	
ELECTRICITY - CONTRACT	3,397	0		(1)	over	0		1,066	1,066	0	
GAS	2,097	0		0		0		352	352	0	
HEATING OIL	71	0		0		4	under	18	13	5	under
SOLID FUEL	185	0		0		8	under	72	63	9	under
JANITOR SERVICE	46	0		0		0		35	35	0	
JANITORIAL SUPPLIES	9	0		0		0		0	0	0	
CLEANING OUTWITH CONTRACT	5	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	171	0		0		(7)	over	109	115	(6)	over
WINDOW CLEANING	6	0		0		0		3	0	3	under
STEWARD SERVICE	1	0		0		0		1	0	1	under
REFUSE UPLIFT	7	0		0		(2)	over	4	6	(2)	over
REMOVAL & STORAGE COSTS	1	0		0		(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	40	0		0		5	under	16	16	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	24,288	0		0		(24)	over	17,642	17,635	7	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	307	0		0		0		307	307	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,625	0		0		0		1,684	1,684	0	
I.T. ELECTRONIC MESSAGING	32	6	under	4	under	0		29	22	7	under
EQUIPMENT, APPARATUS AND TOOLS	50	7	under	1	under	2	under	27	12	15	under
SMALL TOOLS	0	0		0		0		0	1	(1)	over
AIDS FOR CLIENTS	32	3	under	5	under	(2)	over	32	41	(9)	over
ADAPTATIONS FOR CLIENTS	26	(2)	over	(6)	over	(7)	over	25	39	(14)	over
SUPPLIES FOR CLIENTS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	17	(8)	over	(2)	over	(3)	over	17	18	(1)	over
FURNITURE - GENERAL	47	0		0		(2)	over	40	40	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	2	(2)	over	(3)	over	(3)	over	1	5	(4)	over
MATERIALS	13	0		(1)	over	1	under	0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	3,059	0		(3)	over	0		1,012	1,012	0	
PUPIL EQUITY FUNDING	5,092	0		0		0		11	11	0	
LIBRARY/RESOURCE CENTRE MATERIALS	84	0		0		7	under	31	23	8	under
AUDIO VISUAL	12	0		0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		0		0		7	13	(6)	over
TV LICENCES - EDUCATION	22	0		0		7	under	12	4	8	under
FOODSTUFFS - GENERAL	29	(3)	over	(3)	over	(6)	over	29	36	(7)	over
PROTECTIVE CLOTHING & UNIFORMS	10	(5)	over	0		0		10	19	(9)	over
OTHER SUPPLIES AND SERVICES	0	1	under	4	under	4	under	0	(7)	7	under
HEALTH AND SAFETY	14	4	under	5	under	6	under	7	1	6	under
CATERING - CONTRACT	622	0		0		0		307	307	0	
CATERING - OUTWITH CONTRACT	7	7	under	4	under	0		2	2	0	
CATERING - EXTERNAL	0	(1)	over	(1)	over	(1)	over	0	5	(5)	over
DELIVERY CHARGE	0	(3)	over	0		(4)	over	0	0	0	
SUPPLIES AND SERVICES	12,110	3	under	3	under	(3)	over	3,601	3,608	(7)	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	10	under	10	under	10	under	55	2	53	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	(3)	over	1	under	(3)	over	6	15	(9)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	6	under	0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	6	(5)	over	(5)	over	(8)	over	6	5	1	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	(2)	over	(2)	over	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - FUEL	55	(6)	over	(7)	over	(9)	over	55	36	19	under
FLEET SERVICE CHARGES - DRIVERS	428	1	under	3	under	3	under	367	517	(150)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		(3)	over	(3)	over	218	148	70	under
HIRE OF EXTERNAL VEHICLES	131	0		0		0		30	30	0	
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,396	0		0		(60)	over	1,429	1,486	(57)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		0		2,959	2,959	0	
PUPIL TRANSPORT - OTHER	115	0		0		0		12	12	0	
TRANSPORT AND PLANT	9,389	(1)	over	(5)	over	(75)	over	5,142	5,219	(77)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	463	(6)	over	0		0		362	362	0	
TELEPHONES	229	2	under	4	under	5	under	108	104	4	under
MOBILE PHONES	2	(4)	over	(4)	over	(5)	over	2	7	(5)	over
ADVERTISING - OTHER	61	(9)	over	(16)	over	(13)	over	44	58	(14)	over
POSTAGES/COURIERS	96	3	under	4	under	5	under	48	44	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	51	0		0		0		51	52	(1)	over
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	4	(1)	over	(1)	over	(3)	over	4	7	(3)	over
HOSPITALITY / CIVIC RECOGNITION	1	0		0		(4)	over	1	6	(5)	over
OTHER ADMIN COSTS	1	(2)	over	(2)	over	(10)	over	1	10	(9)	over
CONFERENCES - OFFICIALS (incl associated costs)	49	11	under	4	under	25	under	22	0	22	under
TRAINING	116	(8)	over	0		0		34	27	7	under
ADMINISTRATION	1,149	(14)	over	(11)	over	0		753	753	0	
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	79	0		0		0		33	33	0	
OTHER LOCAL AUTHORITIES	1,352	0		0		10	under	257	246	11	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	0		0		0		1,552	1,552	0	
PAYMENTS TO OTHER BODIES	5,752	0		0		0		2,788	2,788	0	
INDEPENDENT SCHOOL PLACES	3,857	(9)	over	(9)	over	(25)	over	1,948	1,972	(24)	over
CONTRACT SPEECH THERAPY	678	0		0		0		11	11	0	
SCHOOL ACTIVITIES	236	5	under	0		0		112	112	0	
RESEARCH GRANTS - EDUCATION	13	0		0		0		13	13	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	2	under	3	under	4	under	18	15	3	under
P.E. FACILITIES	0	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	1,098	0		0		0		126	126	0	
COPYRIGHT AGREEMENT	160	0		0		0		160	160	0	
VAT FREE EXCURSIONS - EDUCATION	1	0		0		0		0	0	0	
EDUCATION MANAGEMENT SAVINGS	0	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	14,850	(3)	over	(7)	over	(12)	over	7,018	7,029	(11)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	32,181	0		0		0		16,061	16,061	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFE	0	0		0		0		0	2	(2)	over
PAYMENT TO CONTRACTORS	32,181	0		0		0		16,061	16,063	(2)	over
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	347	0		0		0		347	347	0	
FOOTWEAR & CLOTHING GRANTS	579	0		0		0		478	478	0	
WORK EXPERIENCE	14	1	under	1	under	2	under	4	2	2	under
TRANSFER PAYMENTS	940	1	under	1	under	2	under	829	827	2	under

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FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	293	0		0		0		121	121	0	
FINANCING CHARGES	355	0		0		0		170	170	0	
TOTAL EXPENDITURE	308,261	(3)	over	(3)	over	(71)	over	159,461	159,508	(47)	over
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	0		0		0		(73)	(73)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(10,258)	0		0		0		(8,051)	(8,051)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	6	over rec	6	over rec	(5)	under rec	(17)	(12)	(5)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,521)	0		0		0		(2,232)	(2,232)	0	
ESF GRANT	(218)	0		0		0		(38)	(38)	0	
SALES - SALE OF MEALS	0	1	over rec	1	over rec	0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	0		0		0		(5)	(5)	0	
FEES AND CHARGES - GENERAL	(117)	0		0		0		(6)	(6)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(769)	0		0		8	over rec	0	(8)	8	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	0		0		0		0	0	0	
EARLY YEARS FEES	(315)	0		0		68	over rec	(315)	(359)	44	over rec
RENTAL INCOME	(32)	(1)	under rec	(2)	under rec	0		(6)	(6)	0	
COURSE FEES	(15)	(2)	under rec	(2)	under rec	0		(2)	(2)	0	
OTHER INCOME	(24)	(1)	under rec	0		0		(17)	(17)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(15,415)	3	over rec	3	over rec	71	over rec	(11,644)	(11,691)	47	over rec
NET EXPENDITURE	292,846	0		0		0		147,817	147,817	0	