

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2018 (No.14)

Education Resources

Service Departments :-

Education Resources

Total Education Resources

	Annual Budget £m	Forecast for Year Before Transfers £m	Forecast for Year After Transfers £m	Annual Forecast Variance After Transfers £m	Actual to 31/03/18 Before Transfers £m	Variance Annual Budget to Actual Before Transfers £m	Actual to 31/03/18 After Transfers £m	Variance Annual Budget to Actual After Transfers £m
Education Resources	297.643	291.103	297.001	0.642	290.438	7.205	297.006	0.637
Total Education Resources	297.643	291.103	297.001	0.642	290.438	7.205	297.006	0.637

Education Resources Variance Analysis 2017/18 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	566k over	Teachers (incl. Daily Teachers) Basic / Superannuation / NI - (235k) over	Schools - (235k) over	The overspend relates to the cost of providing teacher cover in schools.
		APT&C Basic / Superannuation / NI – 804k under	Schools - 804k under	The underspend reflects turnover of staff and vacancies.
		<u>Travel and Subsistence - 71k under</u>	<u>Schools - 71k under</u>	This underspend has been used to manage the overspend on Pool Cars (see Transport and Plant).
Property Costs	1,127k under	Rates - 66k under	Schools - 66k under	This underspend is due to the timing of new school openings.
		Water Metered Charges - 223k under	Schools - 223k under	The costs for new schools are lower than anticipated and the budget has been used to manage overspends elsewhere.
		<u>Electricity - (208k) over</u>	<u>Schools - (208k) over</u>	This overspend reflects to costs in relation to the PPP contract.
		Gas - 992k under	Schools - 992k under	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Janitor Service - 76k under</u>	<u>Schools - 76k under</u>	This underspend is due to the timing of new school openings.
Supplies and Services	(244k) over	IT Equipment Maintenance - (40k) over	Schools - (40k) over	This overspend is due to the cost of expenditure by schools on IT equipment.
		Aids for Clients - 15k under Adaptations for Clients - (80k) over	Schools - (65k) over	This net overspend reflects the increased demand for equipment for pupils with additional support needs.
		<u>Furniture General - (62k) over</u>	<u>Schools - (62k) over</u>	This cost is associated with the 1140 hours expansion in Early Learning and Childcare, funded from Early Years income.
		Materials, Apparatus and Equipment – (254k) over	Schools – (254k) over	This overspend relates to expenditure on classroom materials in schools.
		Catering - 213k under	Schools - 213k under	This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated.
Transport and Plant	(957k) over	Fleet Service Charges (all lines) - (731k) over	Schools - (731k) over	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Pupil Transport SEN - 453k under</u> <u>Pupil Transport Other - (655k) over</u>	<u>Schools - (202k) over</u>	This is demand led and reflects the volume of children with Additional Support Needs requiring transportation to school.
Administration Costs	(176k) over	<u>Printing and Stationery - (113k) over</u> Advertising - Other - (38k) over <u>Membership Fees - (33k) over</u> <u>Medical Costs - (26k) over</u>	<u>Schools - (113k) over</u> Schools - (38k) over <u>Schools - (33k) over</u> <u>Schools - (26k) over</u>	<p>This overspend relates to the cost of printing and stationery in schools and has been managed within the overall devolved school budget.</p> <p>This overspend relates to advertising for the recruitment of teachers.</p> <p>This overspend relates to subscription costs for the CQIS Service, offset by an underspend in the Teacher Training budget (see Employee Costs).</p> <p>This overspend represents medical purchases within schools and nurseries and has been managed within the overall devolved school budget.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Conferences - 52k under	Schools - 52k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated and has been used to manage other budget pressures.
Payments to Other Bodies	308k under	<p>Other Local Authorities - 278k under</p> <p>Payments to Other Bodies - (370k) over</p> <p><u>Independent Schools - 265k under</u></p>	<p>Schools - 278k under</p> <p>Schools - (370k) over</p> <p><u>Schools - 265k under</u></p>	<p>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 during this school session.</p> <p>This reflects expenditure commitments for Children and Young People and GIRFEC (Getting It Right for Every Child).</p> <p>This is a demand led service and reflects a reduction in the placement of young people with additional support needs within independent schools during this school session.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Activities Programme - 74k under	Schools - 74k under	This reflects activities supporting programs for young people and has been used to manage the overall Education budget in year.
Payments to Contractors	(323k) over	Payment to Private Contractor - (320k) over	Schools - (320k) over	The overspend represents inflation costs within the PPP contract being higher than anticipated.
Transfer Payments	87k under	Footwear and Clothing Grants - 86k under	Schools - 86k under	This is a demand led service and the underspend reflects the lower than anticipated level of uptake in grants.
Income	255k over recovered	<u>Milk Subsidies - 57k over recovered</u> Fees and Charges General - (92k) under recovered Fees and Charges - Other Local Authorities - 199k over recovered	<u>Schools - 57k over recovered</u> Schools - (92k) under recovered Schools - 199k over recovered	This reflects income received for the administration of nursery milk. This relates to an under recovery of crèche income. 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - 109k over recovered	Schools - 109k over recovered	This relates to the over recovery of Early Years fees due to additional uptake of the service.

* 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	127,076	127,532	(456)	over
TEACHERS SUPERANNUATION	21,958	21,560	398	under
TEACHERS NI	13,906	13,550	356	under
DAILY TEACHERS BASIC	1,239	1,562	(323)	over
DAILY TEACHERS SUPERANNUATION	0	150	(150)	over
DAILY TEACHERS NI	66	126	(60)	over
TEACHERS TRAINING	1,583	1,653	(70)	over
APT&C BASIC	36,737	36,277	460	under
APT&C OVERTIME	13	51	(38)	over
APT&C SUPERANNUATION	6,323	6,294	29	under
APT&C NIC	2,691	2,376	315	under
MANUAL BASIC	0	7	(7)	over
SESSIONAL WORK	164	166	(2)	over
TRAVEL AND SUBSISTANCE	301	230	71	under
OTHER EMPLOYEE COSTS	1,198	1,163	35	under
PENSION INCREASES	434	411	23	under
PREMATURE RETIRALS	4,660	4,640	20	under
REDUNDANCY	0	35	(35)	over
EMPLOYEE COSTS	218,349	217,783	566	under
PROPERTY COSTS				
RATES	14,500	14,434	66	under
SCOTTISH WATER - UNMETERED CHARGES	0	(3)	3	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	864	119	under
SCOTTISH WATER - METERED CHARGES	694	590	104	under
RENT	251	244	7	under
SERVICE CHARGE	0	56	(56)	over
FACTORING CHARGES	0	7	(7)	over
BED AND BREAKFAST	2	2	0	
PROPERTY INSURANCE	480	486	(6)	over
SECURITY COSTS	34	37	(3)	over
SCHOOL SECURITY SPECIFIC GRANT	0	1	(1)	over
GROUND MAINTENANCE	0	1	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	1	1	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	21	14	7	under
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1	3	(2)	over
ADAPTIONS - INTERNAL CONTRACTORS	115	64	51	under
GAS HEATING LEASE COSTS	1	2	(1)	over
ELECTRICITY - CONTRACT	3,297	3,505	(208)	over
GAS	1,747	755	992	under
HEATING OIL	71	54	17	under
SOLID FUEL	185	222	(37)	over
CARBON REDUCTION COMMITMENT	331	331	0	
FIXTURE & FITTINGS	0	1	(1)	over
JANITOR SERVICE	188	112	76	under
JANITORIAL SUPPLIES	6	0	6	under
CLEANING CONTRACT	8	0	8	under
CLEANING OUTWITH CONTRACT	7	2	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	211	224	(13)	over
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	7	11	(4)	over
REMOVAL & STORAGE COSTS	2	2	0	
OTHER PROPERTY COSTS	32	26	6	under
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	24,058	22,931	1,127	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	865	905	(40)	over
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,500	3,473	27	under
I.T. ELECTRONIC MESSAGING	45	54	(9)	over
EQUIPMENT, APPARATUS AND TOOLS	46	45	1	under
SMALL TOOLS	1	4	(3)	over
AIDS FOR CLIENTS	124	109	15	under
ADAPTATIONS FOR CLIENTS	5	85	(80)	over
SUPPLIES FOR CLIENTS	1	(7)	8	under
FURNITURE - OFFICE	101	53	48	under
FURNITURE - GENERAL	74	136	(62)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	3	12	(9)	over
MATERIALS	13	51	(38)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,630	2,884	(254)	over
PUPIL EQUITY FUNDING	2,908	2,941	(33)	over
LIBRARY/RESOURCE CENTRE MATERIALS	62	43	19	under
AUDIO VISUAL	12	15	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	21	25	(4)	over
TV LICENCES - EDUCATION	21	21	0	
FOODSTUFFS - GENERAL	41	58	(17)	over
PROTECTIVE CLOTHING & UNIFORMS	250	265	(12)	over
OTHER SUPPLIES AND SERVICES	0	(13)	10	under
HEALTH AND SAFETY	15	2	13	under
CATERING - CONTRACT	639	426	213	under
CATERING - OUTWITH CONTRACT	14	16	(2)	over
CATERING - EXTERNAL	3	17	(14)	over
DELIVERY CHARGE	1	11	(10)	over
BULK BUYING DISCOUNT	0	(1)	1	under
SUPPLIES AND SERVICES	11,396	11,640	(244)	over
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	5	25	(20)	over
POOL CAR CHARGES-FUEL	1	6	(5)	over
OTHER TRANSPORT COSTS	2	2	0	
INSURANCE	3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	107	0	107	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	35	(29)	over
FLEET SERVICE CHARGES - LEASING	6	65	(59)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	7	(7)	over
FLEET SERVICE CHARGES - FUEL	55	88	(33)	over
FLEET SERVICE CHARGES - DRIVERS	367	1,041	(674)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	290	(32)	over
HIRE OF EXTERNAL VEHICLES	177	150	27	under
HIRE OF SKIPS	0	2	(2)	over
STORAGE	0	3	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,045	3,592	453	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	4,903	(21)	over
PUPIL TRANSPORT - OTHER	170	825	(655)	over
TRANSPORT AND PLANT	10,084	11,041	(957)	over
ADMINISTRATION				
PRINTING AND STATIONERY	822	935	(113)	over
TELEPHONES	230	211	19	under
MOBILE PHONES	3	13	(10)	over
ADVERTISING - OTHER	61	99	(38)	over
POSTAGES/COURIERS	113	82	31	under
MEMBERSHIP FEES/SUBSCRIPTIONS	113	146	(33)	over
INSURANCE	76	76	0	
MEDICAL COSTS	9	35	(26)	over
LEGAL EXPENSES	0	0	0	
HOSPITALITY / CIVIC RECOGNITION	2	18	(16)	over
GIRO BANK AGENCY FEES	0	1	(1)	over
SECURITY UPLIFT FEES	0	0	0	
OTHER ADMIN COSTS	6	16	(10)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	52	under
TRAINING	313	344	(31)	over
ADMINISTRATION	1,800	1,976	(176)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2017/2018

	REVISED ANNUAL BUDGET SLC 17/18 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	80	90	(10)	over
OTHER LOCAL AUTHORITIES	1,328	1,050	278	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	1,559	27	under
PAYMENTS TO OTHER BODIES	5,697	6,067	(370)	over
INDEPENDENT SCHOOL PLACES	3,857	3,592	265	under
CONTRACT SPEECH THERAPY	678	665	13	under
SCHOOL ACTIVITIES	217	200	17	under
RESEARCH GRANTS - EDUCATION	36	37	(1)	over
PARENT COUNCILS (PREV.SCHOOL BOARDS)	34	14	20	under
P.E. FACILITIES	7	7	0	
ACTIVITIES PROGRAMME	494	420	74	under
COPYRIGHT AGREEMENT	160	160	0	
VAT FREE EXCURSIONS - EDUCATION	3	6	(3)	over
PRIVATE INDIVIDUALS - GENERAL	0	2	(2)	over
PAYMENT TO OTHER BODIES	14,177	13,869	308	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	32,188	32,508	(320)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	0	3	(3)	over
PAYMENT TO CONTRACTORS	32,188	32,511	(323)	over
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,035	1,035	0	
FOOTWEAR & CLOTHING GRANTS	579	493	86	under
WORK EXPERIENCE	3	2	1	under
TRANSFER PAYMENTS	1,617	1,530	87	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	62	59	3	under
I.T. EQUIPMENT LEASING - CONTRACT	236	245	(9)	over
FINANCING CHARGES	298	304	(6)	over
TOTAL EXPENDITURE	313,967	313,585	382	under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(148)	(145)	(3)	under rec
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(10,591)	(10,594)	3	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(123)	57	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,652)	(2,624)	(28)	under rec
ESF GRANT	(365)	(365)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	(27)	0	
FEES AND CHARGES - GENERAL	(118)	(26)	(92)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,084)	(1,283)	199	over rec
PLAYGROUP ACCOMMODATION CHARGE	(23)	(4)	(19)	under rec
EARLY YEARS FEES	(254)	(363)	109	over rec
RENTAL INCOME	(20)	(13)	(7)	under rec
COURSE FEES	(70)	(70)	0	
OTHER INCOME	(24)	(60)	36	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(16,324)	(16,579)	255	over rec
NET EXPENDITURE	297,643	297,006	637	under