

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Education Resources

Committee

Service Departments :-

Position Before Transfers to Reserves

Transfers to Reserves as at 29 December 2022

Position After Transfers to Reserves at 29 December 2022

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
£m	£m	£m	£m	£m	£m
396.815	395.315	1.500 under	273.544	272.390	1.154 under
0.000	1.500	(1.500) over	0.000	1.154	(1.154) over
396.815	396.815	0.000 under	273.544	273.544	0.000 under

Education Resources Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	682k under	APT&C Basic / Superannuation / National Insurance - 723k under	Schools - 723k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
Supplies and Services	986k under	<u>Aids for Clients - (48k) over</u>	<u>Schools - (48k) over</u>	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		<u>Materials / Materials, Apparatus and Equipment - (92k) over</u>	<u>Schools - (92k) over</u>	The overspend is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		<u>Pupil Equity Fund - 1,154k under</u>	<u>Schools - 1,154k under</u>	The underspend reflects the profile of Pupil Equity Fund (PEF) spend and commitment across the academic year in line with school improvement plans and will therefore be carried forward to 2023/2024, to be used in the April to June 2023 school session. The projected carry forward at 31 March 2023 is £1.500m.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(1,328k) over	Pupil Transport - Strathclyde Passenger Transport - (1,203k) over	Schools - (1,203k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
		Pupil Transport - Other - (125k) over	Schools - (125k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration	140k under	<u>Conferences - 41k under</u>	<u>Schools - 41k under</u>	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated to date.
		<u>Training - 77k under</u>	<u>Schools - 77k under</u>	The underspend relates an adjustment to training costs in relation to 21/22 for Early Years.
Payments to Other Bodies	(593k) over	<u>Other Local Authorities - (170k) over</u>	<u>Schools - (170k) over</u>	The overspend is due to an increase in placements within other local authorities and will be offset by an over recovery of income from other local authorities for placements within South Lanarkshire Council establishments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Payment to Other Bodies - 487k under Independent School Places - (923k) over	Schools - 487k under Schools - (923k) over	<p>The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other local authorities.</p> <p>This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.</p>
Transfer Payments	96k under	<u>Footwear and Clothing Grants - 96k under</u>	<u>Schools - 96k under</u>	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year.
Income	1,182k over recovered	Contributions from Other Bodies - 330k over recovered	Schools - 330k over recovered	The over recovery reflects greater than budgeted grant income and contributions across the Resource to date including within the Curriculum and Quality Improvement and Youth, Family and Community Learning Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - 862k over recovered	Schools - 862k over recovered	The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	163,206	0		0		0		117,668	117,668	0	
TEACHERS SUPERANNUATION	37,759	0		0		0		26,639	26,639	0	
TEACHERS NI	18,527	0		0		0		13,781	13,781	0	
DAILY TEACHERS BASIC	1,730	0		0		0		1,711	1,711	0	
TEACHERS TRAINING	406	0		0		0		189	189	0	
APT&C BASIC	66,249	197	under	232	under	280	under	47,906	47,340	566	under
APT&C SUPERANNUATION	12,132	53	under	63	under	66	under	9,208	9,101	107	under
APT&C NIC	5,156	73	under	82	under	85	under	3,810	3,760	50	under
SESSIONAL WORK	211	0		0		0		210	210	0	
TRAVEL AND SUBSISTANCE	177	0		0		0		83	83	0	
OTHER EMPLOYEE COSTS	531	0		0		0		172	199	(27)	over
PENSION INCREASES	434	13	under	16	under	18	under	325	301	24	under
PREMATURE RETIRALS	4,660	(14)	over	(15)	over	(15)	over	3,495	3,524	(29)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(7)	over	(9)	over	0	9	(9)	over
EMPLOYEE COSTS	311,178	315	under	371	under	425	under	225,197	224,515	682	under
PROPERTY COSTS											
RATES	14,949	0		0		0		14,421	14,421	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,089	0		0		0		686	686	0	
SCOTTISH WATER - METERED CHARGES	744	0		0		0		455	455	0	
RENT	256	(5)	over	(7)	over	0		176	191	(15)	over
SERVICE CHARGE	46	0		0		0		33	33	0	
PROPERTY INSURANCE	483	0		(2)	over	(2)	over	483	485	(2)	over
SECURITY COSTS	73	0		0		0		65	68	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	61	0		0		0		15	15	0	
LIFE CYCLE MAINTENANCE	2	0		0		0		2	2	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	64	0		0		0		64	64	0	
ADAPTIONS - INTERNAL CONTRACTORS	231	0		0		0		222	231	(9)	over
ELECTRICITY - CONTRACT	5,236	0		0		0		2,234	2,234	0	
GAS	4,281	0		0		0		2,273	2,273	0	
HEATING OIL	114	0		0		0		97	97	0	
SOLID FUEL	206	0		0		0		37	37	0	
JANITOR SERVICE	76	0		0		0		83	76	7	under
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	674	0		0		0		674	674	0	
CLEANING OUTWITH CONTRACT	12	0		0		0		9	0	9	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	493	0		0		(3)	over	351	351	0	
HEALTH & HYGIENE MATERIALS	37	0		0		0		15	15	0	
WINDOW CLEANING	2	0		0		0		2	0	2	under
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	18	0		0		0		18	18	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	137	0		0		0		75	75	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	30,181	(5)	over	(9)	over	(5)	over	23,378	23,389	(11)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	244	0		0		0		233	244	(11)	over
COMPUTER EQUIPMENT RENTAL	1	0		0		0		1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,418	0		0		0		2,392	2,392	0	
I.T. ELECTRONIC MESSAGING	33	0		0		0		18	21	(3)	over
EQUIPMENT, APPARATUS AND TOOLS	89	0		0		0		68	67	1	under
SMALL TOOLS	6	0		0		0		6	6	0	
AIDS FOR CLIENTS	122	0		0		(11)	over	64	112	(48)	over
ADAPTATIONS FOR CLIENTS	9	0		0		0		9	9	0	
SUPPLIES FOR CLIENTS	1	0		0		0		0	0	0	
FURNITURE - OFFICE	49	0		0		0		49	49	0	
FURNITURE - GENERAL	128	0		0		0		73	73	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	17	0		0		0		17	17	0	
MATERIALS	29	0		0		0		25	25	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,549	0		0		1	under	1,491	1,583	(92)	over
PUPIL EQUITY FUNDING	3,872	0		0		0		1,153	(1)	1,154	under
SAC FUNDING	459	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	78	0		0		0		51	51	0	
AUDIO VISUAL	22	0		0		0		22	22	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	23	0		0		0		22	22	0	
TV LICENCES - EDUCATION	25	0		0		0		6	6	0	
FOODSTUFFS - GENERAL	90	0		0		0		88	88	0	
PROTECTIVE CLOTHING & UNIFORMS	91	0		0		2	under	91	91	0	
OTHER SUPPLIES AND SERVICES	63	0		0		0		50	35	15	under
HEALTH AND SAFETY	149	0		0		0		1	1	0	
CATERING - CONTRACT	2,986	30	under	30	under	30	under	2,575	2,601	(26)	over
CATERING - OUTWITH CONTRACT	10	0		0		0		3	8	(5)	over
CATERING - EXTERNAL	22	0		0		0		21	21	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	8	0		0		0		8	8	0	
DELIVERY CHARGE	7	0		0		0		5	5	0	
SUPPLIES AND SERVICES	14,600	30	under	30	under	22	under	8,542	7,556	986	under

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	25	0		0		0		25	25	0	
OTHER TRANSPORT COSTS	3	0		0		0		0	0	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	23	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		23	23	0	
FLEET SERVICE CHARGES - LEASING	46	0		0		0		44	44	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	18	0		0		0		15	15	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	123	0		0		0		87	87	0	
FLEET SERVICE CHARGES - DRIVERS	1,289	0		0		0		1,243	1,243	0	
FLEET SERVICE CHARGES - BUS ESCORTS	425	0		0		0		288	288	0	
HIRE OF EXTERNAL VEHICLES	155	0		0		0		152	152	0	
HIRE OF SKIPS	11	0		0		0		11	11	0	
EXTERNAL TRANSPORT CONTRACT	3	0		0		0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,191	(166)	over	(154)	over	0		3,394	3,394	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,086	(183)	over	(318)	over	(614)	over	4,563	5,766	(1,203)	over
PUPIL TRANSPORT - OTHER	165	0		0		(78)	over	124	249	(125)	over
TRANSPORT AND PLANT	14,597	(349)	over	(472)	over	(692)	over	9,978	11,306	(1,328)	over
ADMINISTRATION											
PRINTING AND STATIONERY	574	0		0		0		542	522	20	under
TELEPHONES	220	0		0		0		123	128	(5)	over
MOBILE PHONES	7	0		0		0		1	1	0	
ADVERTISING - OTHER	13	0		0		0		7	4	3	under
POSTAGES/COURIERS	71	6	under	8	under	10	under	37	33	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	238	0		0		0		237	237	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	21	0		0		0		21	21	0	
LEGAL EXPENSES	1	0		0		0		1	2	(1)	over
HOSPITALITY / CIVIC RECOGNITION	34	0		0		0		34	34	0	
SECURITY UPLIFT FEES	4	0		0		0		4	4	0	
OTHER ADMIN COSTS	2	0		0		0		1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	53	20	under	24	under	28	under	42	1	41	under
TRAINING	269	0		0		0		269	192	77	under
ADMINISTRATION	1,585	26	under	32	under	38	under	1,395	1,255	140	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,433	(27)	over	(27)	over	(27)	over	266	436	(170)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		(2)	over	1,563	1,565	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	12	0		0		0		12	12	0	
PAYMENTS TO OTHER BODIES	20,321	41	under	36	under	75	under	15,828	15,341	487	under
INDEPENDENT SCHOOL PLACES	4,507	(454)	over	(527)	over	(549)	over	3,240	4,163	(923)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	430	0		0		0		430	430	0	
RESEARCH GRANTS - EDUCATION	41	0		0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		18	3	15	under
P.E. FACILITIES	58	0		0		0		3	3	0	
ACTIVITIES PROGRAMME	473	0		0		0		296	296	0	
COUNSELLING	880	0		0		0		422	422	0	
COPYRIGHT AGREEMENT	199	0		0		0		199	199	0	
VAT FREE EXCURSIONS - EDUCATION	23	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	18	0		0		0		16	16	0	
PAYMENT TO OTHER BODIES	30,664	(440)	over	(518)	over	(503)	over	22,334	22,927	(593)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	38,668	0		0		0		25,095	25,095	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	2	0		0		0		2	2	0	
PAYMENT TO CONTRACTORS	38,670	0		0		0		25,097	25,097	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	633	0		0		0		633	633	0	
FOOTWEAR & CLOTHING GRANTS	1,869	0		0		0		1,816	1,720	96	under
WORK EXPERIENCE	17	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,519	0		0		0		2,449	2,353	96	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	364	0		0		0		237	237	0	
FINANCING CHARGES	367	0		0		0		237	237	0	
TOTAL EXPENDITURE	444,361	(423)	over	(566)	over	(715)	over	318,607	318,635	(28)	over

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,796)	0		0		0		(41,928)	(41,918)	(10)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,111)	37	over rec	43	over rec	46	over rec	(1,783)	(2,113)	330	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,119)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		0	0	0	
EARLY YEARS FEES	(373)	386	over rec	523	over rec	668	over rec	(249)	(1,111)	862	over rec
RENTAL INCOME	(20)	0		0		0		(11)	(11)	0	
COURSE FEES	(40)	0		0		0		(40)	(40)	0	
OTHER INCOME	(25)	0		0		1	over rec	0	0	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,546)	423	over rec	566	over rec	715	over rec	(45,063)	(46,245)	1,182	over rec
NET EXPENDITURE	396,815	0		0		0		273,544	272,390	1,154	under