

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 06 October 2023 (No 7)

Education Resources

Committee

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 06/10/23 £m	Actual to Period 7 06/10/23 £m	Variance 06/10/23 £m
£m	£m	£m	£m	£m	£m
420.577	420.577	0.000	206.309	206.309	0.000
420.577	420.577	0.000	206.309	206.309	0.000

Education Resources Variance Analysis 2023/24 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	427k under	APT&C Basic / Superannuation / National Insurance - 432k under	Early Years – 432k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
Property Costs	(101k) over	<u>Cleaning and Janitorial Supplies and Equipment – (75k) over</u>	<u>Schools – (75k) over</u>	<u>The overspend reflects the increased costs of goods required by establishments.</u>
Transport and Plant	(1,488k) over	<u>Pupil Transport – Special Educational Needs – (236k) over</u> Pupil Transport - Strathclyde Passenger Transport - (1,246k) over	<u>Schools – (236k) over</u> Schools – (1,246k) over	<u>This relates to the cost of transporting children to ASN schools. This is a demand led service and reflects increasing pupil numbers and costs.</u> This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(175k) over	Payments to Other Bodies – 500k under	Early Years – 500k under	The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other Local Authorities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (649k) over	Schools - (649k) over	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.
Payment to Contractors	75k under	<u>Payment to Private Contractor – 75k under</u>	<u>Non schools – 75k under</u>	<u>The underspend relates to the timing of savings associated with the renewal of the insurance arrangements within the contract this year.</u>
Transfer Payments	259k under	Footwear and Clothing Grants - 260k under	Schools - 260k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year, reflecting current demand.
Income	995k over recovered	Fees and Charges - Other Local Authorities - 233k over recovered	Schools – 233k over recovered	The over recovery reflects the increase in income recovered from other Local Authorities for children attending schools in the South Lanarkshire area. This income is used to support the cost of external placements.
Subjective Head	Variance	Subjective line	Service / amount	Explanation

Income (cont)		Early Years Fees - 762k over recovered	Early Years - 762k over recovered	The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.
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* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	175,742	0		0		0		89,991	89,991	0	
TEACHERS SUPERANNUATION	39,719	0		0		0		20,493	20,493	0	
TEACHERS NI	18,173	0		0		0		10,104	10,104	0	
DAILY TEACHERS BASIC	1,495	0		0		0		1,495	1,495	0	
TEACHERS TRAINING	457	0		0		0		69	69	0	
APT&C BASIC	70,616	132	under	180	under	193	under	33,668	33,393	275	under
APT&C OVERTIME	0	0		0		0		0	8	(8)	over
APT&C SUPERANNUATION	12,852	50	under	64	under	77	under	6,588	6,497	91	under
APT&C NIC	4,948	42	under	44	under	55	under	2,540	2,474	66	under
SESSIONAL WORK	100	0		0		0		100	100	0	
TRAVEL AND SUBSISTANCE	227	0		0		0		71	71	0	
OTHER EMPLOYEE COSTS	171	0		0		0		108	108	0	
PENSION INCREASES	434	0		3	under	3	under	217	214	3	under
PREMATURE RETIRALS	4,660	0		0		0		2,521	2,521	0	
ADDITIONAL PENSION COSTS	0	(27)	over	(27)	over	(27)	over	0	0	0	
EMPLOYEE COSTS	329,594	197	under	264	under	301	under	167,965	167,538	427	under
PROPERTY COSTS											
RATES	17,703	0		0		0		17,675	17,675	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	0		0		0		381	381	0	
SCOTTISH WATER - METERED CHARGES	764	0		0		0		273	273	0	
RENT	266	0		0		0		142	142	0	
SERVICE CHARGE	39	0		0		(19)	over	23	45	(22)	over
PROPERTY INSURANCE	482	0		0		0		0	0	0	
SECURITY COSTS	67	0		0		0		33	33	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	54	1	under	0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	58	0		0		0		58	58	0	
ADAPTIONS - INTERNAL CONTRACTORS	147	0		0		0		147	147	0	
ELECTRICITY - CONTRACT	5,278	0		0		0		2,209	2,209	0	
GAS	4,962	0		0		0		771	771	0	
HEATING OIL	164	0		0		0		14	14	0	
SOLID FUEL	171	0		0		0		58	58	0	
JANITOR SERVICE	104	0		0		0		38	38	0	
JANITORIAL SUPPLIES	13	0		0		0		0	0	0	
CLEANING CONTRACT	310	0		0		0		106	106	0	
CLEANING OUTWITH CONTRACT	8	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	263	0		0		(30)	over	216	291	(75)	over
HEALTH & HYGIENE MATERIALS	127	0		0		0		0	0	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
REFUSE UPLIFT	23	0		0		0		11	11	0	
OTHER PROPERTY COSTS	656	0		0		0		89	89	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		0		(4)	over	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	33,544	1	under	0		(53)	over	23,126	23,227	(101)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	131	0		0		0		127	127	0	
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,153	0		0		0		2,235	2,235	0	
I.T. ELECTRONIC MESSAGING	37	0		0		0		21	21	0	
EQUIPMENT, APPARATUS AND TOOLS	62	0		0		0		19	19	0	
SMALL TOOLS	2	0		0		0		2	2	0	
AIDS FOR CLIENTS	119	0		0		(5)	over	50	55	(5)	over
ADAPTATIONS FOR CLIENTS	11	0		0		0		11	11	0	
SUPPLIES FOR CLIENTS	1	0		0		0		1	1	0	
FURNITURE - OFFICE	13	0		0		0		13	13	0	
FURNITURE - GENERAL	95	0		0		0		29	29	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	10	0		0		0		10	10	0	
MATERIALS	20	0		0		0		17	17	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,721	(15)	over	(20)	over	(19)	over	743	765	(22)	over
PUPIL EQUITY FUNDING	4,392	0		0		0		5	5	0	
SAC FUNDING	58	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	82	0		0		0		33	33	0	
AUDIO VISUAL	10	0		0		0		10	10	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	14	0		0		0		8	8	0	
TV LICENCES - EDUCATION	23	0		0		0		2	2	0	
FOODSTUFFS - GENERAL	55	0		0		0		37	37	0	
PROTECTIVE CLOTHING & UNIFORMS	24	0		0		0		21	21	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	26	0		0		0		0	0	0	
HEALTH AND SAFETY	67	0		0		0		47	47	0	
CATERING - CONTRACT	2,634	0		0		0		101	101	0	
CATERING - OUTWITH CONTRACT	9	0		0		0		2	2	0	
CATERING - EXTERNAL	5	0		0		0		5	5	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	9	0		0		0		9	9	0	
DELIVERY CHARGE	4	0		0		0		3	3	0	
SUPPLIES AND SERVICES	12,790	(15)	over	(20)	over	(24)	over	3,561	3,588	(27)	over

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TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	27	0		0		0		27	27	0	
POOL CAR CHARGES-RENTAL	15	0		0		0		15	15	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	32	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		11	11	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		62	62	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	4	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		2	2	0	
FLEET SERVICE CHARGES - FUEL	64	0		0		0		37	37	0	
FLEET SERVICE CHARGES - DRIVERS	1,282	0		0		0		1,278	1,278	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		202	202	0	
HIRE OF EXTERNAL VEHICLES	120	0		0		0		120	120	0	
HIRE OF SKIPS	4	0		(2)	over	(4)	over	2	7	(5)	over
EXTERNAL TRANSPORT CONTRACT	3	0		0		0		3	3	0	
STORAGE	0	0		0		0		0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,924	0		0		(23)	over	2,041	2,277	(236)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,333	(287)	over	(287)	over	(1,246)	over	3,637	4,883	(1,246)	over
PUPIL TRANSPORT - OTHER	51	0		0		0		39	39	0	
TAXI CHARGES - CONTRACTED	1	0		0		0		1	0	1	under
TAXI CHARGES - AD HOC	0	0		(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	14,220	(287)	over	(290)	over	(1,274)	over	7,478	8,966	(1,488)	over
ADMINISTRATION											
PRINTING AND STATIONERY	433	0		0		0		320	320	0	
TELEPHONES	228	3	under	0		0		76	76	0	
MOBILE PHONES	7	0		0		0		1	1	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	70	0		0		0		21	21	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	168	0		0		0		168	168	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	13	0		0		0		13	13	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		0		3	3	0	
SECURITY UPLIFT FEES	2	0		0		0		2	2	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	12	under	15	under	30	under	35	0	35	under
TRAINING	308	0		0		0		203	203	0	
ADMINISTRATION	1,374	15	under	15	under	30	under	842	807	35	under

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	25	0		0		0		25	25	0	
OTHER LOCAL AUTHORITIES	1,432	(26)	over	(26)	over	(26)	over	210	236	(26)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO OTHER BODIES	19,234	0		0		500	under	10,211	9,711	500	under
INDEPENDENT SCHOOL PLACES	4,507	(369)	over	(448)	over	(525)	over	2,012	2,661	(649)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	367	0		0		0		344	344	0	
RESEARCH GRANTS - EDUCATION	43	0		0		0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	27	2	under	0		0		11	11	0	
P.E. FACILITIES	85	0		0		0		4	4	0	
ACTIVITIES PROGRAMME	558	0		0		0		82	82	0	
COUNSELLING	1,149	0		0		0		347	347	0	
COPYRIGHT AGREEMENT	212	0		0		0		212	212	0	
VAT FREE EXCURSIONS - EDUCATION	16	0		0		0		15	15	0	
PRIVATE INDIVIDUALS - GENERAL	9	0		0		0		9	9	0	
PAYMENT TO OTHER BODIES	29,905	(393)	over	(474)	over	(51)	over	15,088	15,263	(175)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	44,115	0		0		0		21,052	20,977	75	under
PAYMENT TO CONTRACTORS	44,115	0		0		0		21,052	20,977	75	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	353	0		0		0		353	353	0	
FOOTWEAR & CLOTHING GRANTS	2,273	0		0		200	under	2,039	1,779	260	under
WORK EXPERIENCE	17	0		0		0		0	0	0	
CONCESSIONARY FARES	0	0		0		(1)	over	0	1	(1)	over
TRANSFER PAYMENTS	2,643	0		0		199	under	2,392	2,133	259	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	380	0		0		0		133	133	0	
FINANCING CHARGES	383	0		0		0		133	133	0	
TOTAL EXPENDITURE	468,568	(482)	over	(505)	over	(872)	over	241,637	242,632	(995)	over

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Education Resource - Total

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(165)	(165)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,366)	0		0		0		(31,842)	(31,842)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,293)	0		0		0		(1,975)	(1,975)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	0		0		218	over rec	(197)	(430)	233	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		(3)	(3)	0	
EARLY YEARS FEES	(410)	479	over rec	505	over rec	654	over rec	(190)	(952)	762	over rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(35)	0		0		0		(5)	(5)	0	
OTHER INCOME	(61)	3	over rec	0		0		(61)	(61)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,991)	482	over rec	505	over rec	872	over rec	(35,328)	(36,323)	995	over rec
NET EXPENDITURE	420,577	0		0		0		206,309	206,309	0	