

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Education Resources

Service Departments :-

Education

**Total Education Resources**

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 15/07/22	Actual to Period 4 to 15/07/22	Variance to 15/07/22
£m	£m	£m	£m	£m	£m
379.614	379.614	0.000	107.263	107.263	0.000
<b>379.614</b>	<b>379.614</b>	<b>0.000</b>	<b>107.263</b>	<b>107.263</b>	<b>0.000</b>

### Education Resources Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	175k under	APT&C Basic / Superannuation / National Insurance - 185k under	Schools - 185k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and due to the timing of recruitment.
Transport and Plant	(240k) over	Pupil Transport - Special Educational Needs - (87k) over	Schools - (87k) over	This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs.
		Pupil Transport - Strathclyde Passenger Transport - (153k) over	Schools - (153k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(275k) over	Independent School Places - (277k) over	Schools - (277k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	302k over recovered	Early Years Fees - 277k over recovered	Early Years - 277k over recovered	The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
TEACHERS BASIC	156,618	0		0		43,532	43,532	0	
TEACHERS SUPERANNUATION	36,719	0		0		9,757	9,757	0	
TEACHERS NI	18,625	0		0		5,371	5,371	0	
DAILY TEACHERS BASIC	1,206	0		0		491	491	0	
TEACHERS TRAINING	509	0		0		55	55	0	
APT&C BASIC	61,900	39	under	69	under	16,435	16,321	114	under
APT&C SUPERANNUATION	11,446	17	under	20	under	3,157	3,131	26	under
APT&C NIC	5,003	22	under	30	under	1,300	1,255	45	under
SESSIONAL WORK	32	0		0		32	32	0	
TRAVEL AND SUBSISTANCE	239	0		1	under	38	38	0	
OTHER EMPLOYEE COSTS	515	0		0		104	104	0	
PENSION INCREASES	434	0		5	under	108	101	7	under
PREMATURE RETIRALS	4,660	0		(6)	over	1,165	1,175	(10)	over
ADDITIONAL PENSION COSTS	0	0		(1)	over	0	7	(7)	over
<b>EMPLOYEE COSTS</b>	<b>297,906</b>	<b>78</b>	<b>under</b>	<b>118</b>	<b>under</b>	<b>81,545</b>	<b>81,370</b>	<b>175</b>	<b>under</b>
PROPERTY COSTS									
RATES	15,497	0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	955	6	under	0		160	160	0	
SCOTTISH WATER - METERED CHARGES	691	(6)	over	0		263	263	0	
RENT	256	0		0		72	72	0	
SERVICE CHARGE	33	0		0		26	26	0	
PROPERTY INSURANCE	480	0		0		5	5	0	
SECURITY COSTS	62	0		0		15	15	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	62	0		0		8	8	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	0		0		4	4	0	
ADAPTIONS - INTERNAL CONTRACTORS	59	0		0		59	59	0	
ELECTRICITY - CONTRACT	3,758	0		0		322	322	0	
GAS	2,240	0		0		677	677	0	
HEATING OIL	71	0		0		27	27	0	
SOLID FUEL	187	0		0		31	31	0	
JANITOR SERVICE	50	0		0		15	15	0	
JANITORIAL SUPPLIES	23	0		0		0	0	0	
CLEANING CONTRACT	646	0		0		413	413	0	
CLEANING OUTWITH CONTRACT	12	0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	434	0		0		133	133	0	
HEALTH & HYGIENE MATERIALS	127	0		0		2	2	0	
WINDOW CLEANING	4	0		0		0	0	0	
STEWARD SERVICE	1	0		0		0	0	0	
REFUSE UPLIFT	15	0		0		0	0	0	
REMOVAL & STORAGE COSTS	2	0		0		2	2	0	
OTHER PROPERTY COSTS	129	0		0		56	56	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		882	882	0	
<b>PROPERTY COSTS</b>	<b>26,684</b>	<b>0</b>		<b>0</b>		<b>3,176</b>	<b>3,176</b>	<b>0</b>	

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	240	0		0		145	145	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,154	0		0		1,116	1,116	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	100	0		0		64	64	0	
SMALL TOOLS	2	0		0		2	2	0	
AIDS FOR CLIENTS	117	7	under	0		0	0	0	
ADAPTATIONS FOR CLIENTS	0	(7)	over	0		0	0	0	
FURNITURE - OFFICE	10	0		0		8	8	0	
FURNITURE - GENERAL	142	0		0		62	62	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	6	0		0		5	5	0	
MATERIALS	13	0		0		9	9	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,228	0		0		896	896	0	
PUPIL EQUITY FUNDING	7,736	0		0		0	0	0	
SAC FUNDING	580	0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	83	0		0		23	23	0	
LIBRARY CUSTOMER RESOURCES	0	0		0		0	0	0	
AUDIO VISUAL	12	0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	17	0		0		8	8	0	
TV LICENCES - EDUCATION	25	0		0		7	7	0	
FOODSTUFFS - GENERAL	21	0		0		15	15	0	
PROTECTIVE CLOTHING & UNIFORMS	57	0		0		43	43	0	
LAUNDRY COSTS	1	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	23	0		0		0	0	0	
HEALTH AND SAFETY	69	0		0		0	0	0	
CATERING - CONTRACT	3,155	0		0		132	106	26	under
CATERING - OUTWITH CONTRACT	8	0		0		1	1	0	
CATERING - EXTERNAL	10	0		0		7	7	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	6	0		0		6	6	0	
DELIVERY CHARGE	4	0		0		3	3	0	
<b>SUPPLIES AND SERVICES</b>	<b>17,843</b>	<b>0</b>		<b>0</b>		<b>2,563</b>	<b>2,537</b>	<b>26</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

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TRANSPORT AND PLANT									
POOL CAR CHARGES-RENTAL	2	(1)	over	(1)	over	2	2	0	
OTHER TRANSPORT COSTS	2	0		0		0	0	0	
INSURANCE	3	0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	78	23	under	2	under	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	41	0		1	under	7	7	0	
FLEET SERVICE CHARGES - LEASING	24	(21)	over	0		24	24	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	0		(3)	over	3	3	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	0		1	1	0	
FLEET SERVICE CHARGES - FUEL	99	(1)	over	0		27	27	0	
FLEET SERVICE CHARGES - DRIVERS	1,018	0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		92	92	0	
HIRE OF EXTERNAL VEHICLES	69	0		5	under	69	69	0	
HIRE OF SKIPS	5	(1)	over	(3)	over	5	5	0	
EXTERNAL TRANSPORT CONTRACT	2	(1)	over	(2)	over	2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,886	0		0		1,081	1,168	(87)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,333	(92)	over	(153)	over	1,521	1,674	(153)	over
PUPIL TRANSPORT - OTHER	131	0		0		79	79	0	
<b>TRANSPORT AND PLANT</b>	<b>11,958</b>	<b>(95)</b>	<b>over</b>	<b>(154)</b>	<b>over</b>	<b>2,913</b>	<b>3,153</b>	<b>(240)</b>	<b>over</b>
ADMINISTRATION									
PRINTING AND STATIONERY	368	0		0		132	132	0	
TELEPHONES	213	0		0		44	44	0	
MOBILE PHONES	7	0		0		0	0	0	
ADVERTISING - OTHER	11	0		0		0	0	0	
POSTAGES/COURIERS	76	0		0		10	10	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	89	0		0		89	89	0	
INSURANCE	78	0		0		0	0	0	
MEDICAL COSTS	8	0		0		8	8	0	
HOSPITALITY / CIVIC RECOGNITION	23	0		0		23	23	0	
SECURITY UPLIFT FEES	2	0		0		2	2	0	
OTHER ADMIN COSTS	2	0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	4	under	8	under	12	0	12	under
TRAINING	104	0		0		69	69	0	
<b>ADMINISTRATION</b>	<b>1,033</b>	<b>4</b>	<b>under</b>	<b>8</b>	<b>under</b>	<b>389</b>	<b>377</b>	<b>12</b>	<b>under</b>

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PAYMENT TO OTHER BODIES									
OTHER LOCAL AUTHORITIES	1,431	(27)	over	(27)	over	313	340	(27)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		1,557	1,557	0	
PAYMENTS TO OTHER BODIES	19,298	0		24	under	5,582	5,553	29	under
INDEPENDENT SCHOOL PLACES	3,507	0		(98)	over	745	1,022	(277)	over
CONTRACT SPEECH THERAPY	678	0		0		0	0	0	
SCHOOL ACTIVITIES	175	0		0		175	175	0	
RESEARCH GRANTS - EDUCATION	41	0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0	0	0	
P.E. FACILITIES	91	0		0		2	2	0	
ACTIVITIES PROGRAMME	398	0		0		177	177	0	
COUNSELLING	887	0		0		96	96	0	
COPYRIGHT AGREEMENT	186	0		0		186	186	0	
VAT FREE EXCURSIONS - EDUCATION	7	0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	6	0		0		6	6	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>28,296</b>	<b>(27)</b>	<b>over</b>	<b>(101)</b>	<b>over</b>	<b>8,880</b>	<b>9,155</b>	<b>(275)</b>	<b>over</b>
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	38,776	0		0		9,617	9,617	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>38,776</b>	<b>0</b>		<b>0</b>		<b>9,617</b>	<b>9,617</b>	<b>0</b>	
TRANSFER PAYMENTS									
EDUCATION MAINTENANCE ALLOWANCE	286	0		0		286	286	0	
FOOTWEAR & CLOTHING GRANTS	1,944	0		0		1,313	1,313	0	
WORK EXPERIENCE	20	0		0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>2,250</b>	<b>0</b>		<b>0</b>		<b>1,599</b>	<b>1,599</b>	<b>0</b>	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	3	0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	352	0		0		64	64	0	
<b>FINANCING CHARGES</b>	<b>355</b>	<b>0</b>		<b>0</b>		<b>64</b>	<b>64</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>425,101</b>	<b>(40)</b>	<b>over</b>	<b>(129)</b>	<b>over</b>	<b>110,746</b>	<b>111,048</b>	<b>(302)</b>	<b>over</b>

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Education Resource - Total

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INCOME									
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,305)	0		0		(1,293)	(1,293)	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,898)	0		0		(1,028)	(1,053)	25	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0	0	0	
EARLY YEARS FEES	(373)	40	over rec	129	over rec	(164)	(441)	277	over rec
RENTAL INCOME	(20)	0		0		(1)	(1)	0	
COURSE FEES	(35)	0		0		(21)	(21)	0	
OTHER INCOME	(24)	0		0		(9)	(9)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		(882)	(882)	0	
INCOME	(45,487)	40	over rec	129	over rec	(3,483)	(3,785)	302	over rec
NET EXPENDITURE	379,614	0		0		107,263	107,263	0	