

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 12 August 2022 (No.5)

Education Resources

Service Departments :-

Education

**Total Education Resources**

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 12/08/22	Actual to Period 5 to 12/08/22	Variance to 12/08/22
£m	£m	£m	£m	£m	£m
386.173	386.173	0.000	137.289	137.289	0.000
<b>386.173</b>	<b>386.173</b>	<b>0.000</b>	<b>137.289</b>	<b>137.289</b>	<b>0.000</b>

**Education Resources Variance Analysis 2022/23 (Period 5)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	222k under	APT&C Basic / Superannuation / National Insurance - 231k under	Schools - 231k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
Transport and Plant	(283k) over	Pupil Transport - Special Educational Needs - (133k) over	Schools - (133k) 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 - (150k) over	Schools - (150k) 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	(339k) over	Independent School Places - (346k) over	Schools - (346k) 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	350k over recovered	Early Years Fees - 319k over recovered	Early Years - 319k 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 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
TEACHERS BASIC	160,029	0		0		55,635	55,635	0	
TEACHERS SUPERANNUATION	37,183	0		0		12,495	12,495	0	
TEACHERS NI	18,851	0		0		6,776	6,776	0	
DAILY TEACHERS BASIC	1,224	0		0		501	501	0	
TEACHERS TRAINING	500	0		0		64	64	0	
APT&C BASIC	61,853	69	under	114	under	21,093	20,952	141	under
APT&C SUPERANNUATION	11,444	20	under	26	under	4,061	4,029	32	under
APT&C NIC	5,002	30	under	45	under	1,674	1,616	58	under
SESSIONAL WORK	97	0		0		97	97	0	
TRAVEL AND SUBSISTANCE	225	1	under	0		39	39	0	
OTHER EMPLOYEE COSTS	516	0		0		108	108	0	
PENSION INCREASES	434	5	under	7	under	145	134	11	under
PREMATURE RETIRALS	4,660	(6)	over	(10)	over	1,553	1,566	(13)	over
ADDITIONAL PENSION COSTS	0	(1)	over	(7)	over	0	7	(7)	over
<b>EMPLOYEE COSTS</b>	<b>302,018</b>	<b>118</b>	<b>under</b>	<b>175</b>	<b>under</b>	<b>104,241</b>	<b>104,019</b>	<b>222</b>	<b>under</b>
PROPERTY COSTS									
RATES	15,497	0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	955	0		0		246	246	0	
SCOTTISH WATER - METERED CHARGES	691	0		0		181	181	0	
RENT	256	0		0		77	77	0	
SERVICE CHARGE	39	0		0		39	39	0	
PROPERTY INSURANCE	480	0		0		5	5	0	
SECURITY COSTS	62	0		0		25	25	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	62	0		0		12	12	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	18	0		0		18	18	0	
ADAPTIONS - INTERNAL CONTRACTORS	97	0		0		97	97	0	
ELECTRICITY - CONTRACT	3,758	0		0		1,108	1,108	0	
GAS	2,240	0		0		881	881	0	
HEATING OIL	71	0		0		27	27	0	
SOLID FUEL	187	0		0		28	28	0	
JANITOR SERVICE	50	0		0		19	19	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		291	293	(2)	over
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		3	3	0	
REMOVAL & STORAGE COSTS	2	0		0		2	2	0	
OTHER PROPERTY COSTS	130	0		0		0	0	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>26,743</b>	<b>0</b>		<b>0</b>		<b>4,360</b>	<b>4,362</b>	<b>(2)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	171	0		0		152	152	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,301	0		0		1,156	1,156	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	90	0		0		59	59	0	
SMALL TOOLS	2	0		0		2	2	0	
AIDS FOR CLIENTS	117	0		0		0	0	0	
ADAPTATIONS FOR CLIENTS	3	0		0		2	2	0	
FURNITURE - OFFICE	14	0		0		14	14	0	
FURNITURE - GENERAL	137	0		0		59	59	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	6	0		0		6	6	0	
MATERIALS	12	0		0		9	9	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,248	0		0		907	907	0	
PUPIL EQUITY FUNDING	7,607	0		0		0	0	0	
SAC FUNDING	580	0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	82	0		0		24	24	0	
AUDIO VISUAL	11	0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	16	0		0		14	14	0	
TV LICENCES - EDUCATION	25	0		0		4	4	0	
FOODSTUFFS - GENERAL	53	0		0		47	47	0	
PROTECTIVE CLOTHING & UNIFORMS	49	0		0		45	43	2	under
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		26	under	144	114	30	under
CATERING - OUTWITH CONTRACT	8	0		0		1	1	0	
CATERING - EXTERNAL	7	0		0		7	7	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	6	0		0		6	6	0	
DELIVERY CHARGE	3	0		0		3	3	0	
<b>SUPPLIES AND SERVICES</b>	<b>17,820</b>	<b>0</b>		<b>26</b>	<b>under</b>	<b>2,672</b>	<b>2,640</b>	<b>32</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT									
POOL CAR CHARGES-RENTAL	3	(1)	over	0		3	3	0	
OTHER TRANSPORT COSTS	2	0		0		0	0	0	
INSURANCE	3	0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	76	2	under	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	41	1	under	0		9	9	0	
FLEET SERVICE CHARGES - LEASING	24	0		0		24	24	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	5	(3)	over	0		5	5	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		1	1	0	
FLEET SERVICE CHARGES - FUEL	101	0		0		37	37	0	
FLEET SERVICE CHARGES - DRIVERS	1,018	0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		117	117	0	
HIRE OF EXTERNAL VEHICLES	103	5	under	0		103	103	0	
HIRE OF SKIPS	6	(3)	over	0		6	6	0	
EXTERNAL TRANSPORT CONTRACT	2	(2)	over	0		2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,456	0		(87)	over	1,285	1,418	(133)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,083	(153)	over	(153)	over	1,521	1,671	(150)	over
PUPIL TRANSPORT - OTHER	134	0		0		86	86	0	
<b>TRANSPORT AND PLANT</b>	<b>13,319</b>	<b>(154)</b>	<b>over</b>	<b>(240)</b>	<b>over</b>	<b>3,199</b>	<b>3,482</b>	<b>(283)</b>	<b>over</b>
ADMINISTRATION									
PRINTING AND STATIONERY	382	0		0		225	225	0	
TELEPHONES	213	0		0		76	76	0	
MOBILE PHONES	7	0		0		0	0	0	
ADVERTISING - OTHER	11	0		0		0	0	0	
POSTAGES/COURIERS	75	0		0		15	11	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	108	0		0		108	108	0	
INSURANCE	78	0		0		0	0	0	
MEDICAL COSTS	8	0		0		8	8	0	
HOSPITALITY / CIVIC RECOGNITION	24	0		0		24	24	0	
SECURITY UPLIFT FEES	3	0		0		3	3	0	
OTHER ADMIN COSTS	2	0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	8	under	12	under	16	0	16	under
TRAINING	104	0		0		80	80	0	
<b>ADMINISTRATION</b>	<b>1,068</b>	<b>8</b>	<b>under</b>	<b>12</b>	<b>under</b>	<b>555</b>	<b>535</b>	<b>20</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
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	19,667	24	under	29	under	8,523	8,489	34	under
INDEPENDENT SCHOOL PLACES	4,507	(98)	over	(277)	over	1,424	1,770	(346)	over
CONTRACT SPEECH THERAPY	678	0		0		0	0	0	
SCHOOL ACTIVITIES	173	0		0		109	109	0	
RESEARCH GRANTS - EDUCATION	41	0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0	0	0	
P.E. FACILITIES	92	0		0		2	2	0	
ACTIVITIES PROGRAMME	364	0		0		221	221	0	
COUNSELLING	860	0		0		98	98	0	
COPYRIGHT AGREEMENT	188	0		0		188	188	0	
VAT FREE EXCURSIONS - EDUCATION	7	0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	3	0		0		0	0	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>29,602</b>	<b>(101)</b>	<b>over</b>	<b>(275)</b>	<b>over</b>	<b>12,476</b>	<b>12,815</b>	<b>(339)</b>	<b>over</b>
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	38,776	0		0		11,838	11,838	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		1	1	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>38,777</b>	<b>0</b>		<b>0</b>		<b>11,839</b>	<b>11,839</b>	<b>0</b>	
TRANSFER PAYMENTS									
EDUCATION MAINTENANCE ALLOWANCE	292	0		0		292	292	0	
FOOTWEAR & CLOTHING GRANTS	1,944	0		0		1,435	1,435	0	
WORK EXPERIENCE	20	0		0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>2,256</b>	<b>0</b>		<b>0</b>		<b>1,727</b>	<b>1,727</b>	<b>0</b>	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	3	0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	344	0		0		130	130	0	
<b>FINANCING CHARGES</b>	<b>347</b>	<b>0</b>		<b>0</b>		<b>130</b>	<b>130</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>431,950</b>	<b>(129)</b>	<b>over</b>	<b>(302)</b>	<b>over</b>	<b>141,199</b>	<b>141,549</b>	<b>(350)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
INCOME									
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,593)	0		0		(1,494)	(1,494)	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,900)	0		25	over rec	(1,200)	(1,231)	31	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		(1)	(1)	0	
EARLY YEARS FEES	(373)	129	over rec	277	over rec	(214)	(533)	319	over rec
RENTAL INCOME	(20)	0		0		(4)	(4)	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	(45,777)	129	over rec	302	over rec	(3,910)	(4,260)	350	over rec
NET EXPENDITURE	386,173	0		0		137,289	137,289	0	