

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 February 2023 (No 12)

Education Resources

Committee

Service Departments :-

Position Before Transfer to Reserves

Transfer to Reserves as at 24 February 2023

Position After Transfer to Reserves at 24 February 2023

Annual Budget	Forecast for Year	Annual Forecast Over / Under	
£m	£m	£m	
397.586	396.086	1.500	under
0.000	1.500	(1.500)	over
397.586	397.586	0.000	

Budget Proportion 24/02/23	Actual to Period 12 24/02/23	Variance 24/02/23
£m	£m	£m
340.677	339.293	1.384 under
0.000	1.384	(1.384) over
340.677	340.677	0.000

Education Resources Variance Analysis 2022/23 (Period 12)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	653k under	APT&C Basic / Superannuation / National Insurance - 692k under	Schools - 692k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
Supplies and Services	1,241k under	Aids for Clients - (58k) over	Schools - (58k) over	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		Materials / Materials, Apparatus and Equipment - (110k) over	Schools - (110k) over	The overspend is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		Pupil Equity Fund – 1,384k under	Schools - 1,384k under	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	(2,025k) over	Pupil Transport - Strathclyde Passenger Transport - (1,886k) over	Schools - (1,886k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
		Pupil Transport - Other - (168k) over	Schools - (168k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration	167k under	Conferences - 49k under	Schools - 49k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated to date.
		Training - 92k under	Schools - 92k under	The underspend relates an adjustment to training costs in relation to 21/22 for Early Years.
Payments to Other Bodies	(806k) over	Other Local Authorities - (203k) over	Schools - (203k) over	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 - 571k under	Schools - 571k under	The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other local authorities.
		Independent School Places - (1,108k) over	Schools - (1,108k) 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.
		<u>Contract Speech Therapy – (84k) over</u>	Schools - (84k) over	This overspend reflects increased contract prices from the NHS based on the current number of sessions and also the level of service being provided.
Transfer Payments	122k under	Footwear and Clothing Grants - 122k under	Schools - 122k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	2,052k over recovered	Contributions from Other Bodies - 395k over recovered	Schools - 395k 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.
		Fees and Charges - Other Local Authorities - 567k over	Schools - 567k over recovered	The over recovery reflects the increase in income recovered from Other Local Authorities for children attending schools in the South Lanarkshire area. It reflects an increase in the number and cost of these placements. This over recovery offsets the increase in costs to SLC highlighted in Payment to Other Bodies – Other Local Authorities.
		Early Years Fees – 1,090k over recovered	Schools – 1,090k 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 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	162,753	0		0		0		142,369	142,369	0	
TEACHERS SUPERANNUATION	38,073	0		0		0		32,204	32,204	0	
TEACHERS NI	18,692	0		0		0		16,394	16,394	0	
DAILY TEACHERS BASIC	2,445	0		0		0		2,426	2,426	0	
TEACHERS TRAINING	406	0		0		0		256	256	0	
APT&C BASIC	66,624	280	under	566	under	566	under	58,405	57,871	534	under
APT&C SUPERANNUATION	12,141	66	under	107	under	107	under	10,954	10,843	111	under
APT&C NIC	5,160	85	under	50	under	50	under	4,598	4,551	47	under
SESSIONAL WORK	229	0		0		0		229	229	0	
TRAVEL AND SUBSISTANCE	179	0		0		0		111	111	0	
OTHER EMPLOYEE COSTS	560	0		(27)	over	(30)	over	246	278	(32)	over
PENSION INCREASES	434	18	under	24	under	27	under	398	368	30	under
PREMATURE RETIRALS	4,660	(15)	over	(29)	over	(28)	over	4,272	4,298	(26)	over
ADDITIONAL PENSION COSTS	0	(9)	over	(9)	over	(11)	over	0	11	(11)	over
EMPLOYEE COSTS	312,356	425	under	682	under	681	under	272,862	272,209	653	under
PROPERTY COSTS											
RATES	14,949	0		0		0		14,949	14,942	7	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,089	0		0		0		861	861	0	
SCOTTISH WATER - METERED CHARGES	744	0		0		0		551	551	0	
RENT	261	0		(15)	over	(17)	over	261	284	(23)	over
SERVICE CHARGE	41	0		0		0		34	34	0	
PROPERTY INSURANCE	483	(2)	over	(2)	over	(3)	over	483	487	(4)	over
SECURITY COSTS	72	0		(3)	over	(4)	over	58	62	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	45	0		0		0		33	33	0	
LIFE CYCLE MAINTENANCE	2	0		0		0		2	2	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	0		0		0		59	59	0	
ADAPTIONS - INTERNAL CONTRACTORS	194	0		(9)	over	(10)	over	183	194	(11)	over
GAS MAINTENANCE COSTS	1	0		0		0		0	0	0	
ELECTRICITY - CONTRACT	5,236	0		0		0		3,661	3,661	0	
GAS	4,281	0		0		0		3,545	3,545	0	
HEATING OIL	114	0		0		(9)	over	114	145	(31)	over
SOLID FUEL	206	0		0		9	under	139	108	31	under
JANITOR SERVICE	93	0		7	under	8	under	93	91	2	under
JANITORIAL SUPPLIES	6	0		0		0		0	0	0	
CLEANING CONTRACT	674	0		0		0		674	674	0	
CLEANING OUTWITH CONTRACT	12	0		9	under	10	under	11	0	11	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	512	(3)	over	0		0		451	451	0	
HEALTH & HYGIENE MATERIALS	37	0		0		0		15	15	0	
WINDOW CLEANING	2	0		2	under	2	under	2	0	2	under
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	25	0		0		0		25	25	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	150	0		0		0		139	139	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	30,177	(5)	over	(11)	over	(14)	over	27,231	27,251	(20)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 VARIANCE AMOUNT	Over/ Under	PERIOD 12 ESTIMATE TO DATE	PERIOD 12 ACTUAL TO DATE	PERIOD 12 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	353	0		(11)	over	(9)	over	301	311	(10)	over
COMPUTER EQUIPMENT RENTAL	1	0		1	under	1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,552	0		0		0		3,239	3,239	0	
I.T. ELECTRONIC MESSAGING	38	0		(3)	over	(2)	over	19	21	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	91	0		1	under	1	under	77	76	1	under
SMALL TOOLS	7	0		0		0		7	7	0	
AIDS FOR CLIENTS	122	(11)	over	(48)	over	(53)	over	85	143	(58)	over
ADAPTATIONS FOR CLIENTS	23	0		0		0		6	6	0	
SUPPLIES FOR CLIENTS	1	0		0		0		1	1	0	
FURNITURE - OFFICE	83	0		0		0		83	83	0	
FURNITURE - GENERAL	131	0		0		0		86	86	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	22	0		0		0		22	22	0	
MATERIALS	29	0		0		0		29	29	0	
MATERIALS, APPARATUS AND EQUIPMENT	3,003	1	under	(92)	over	(102)	over	2,255	2,365	(110)	over
PUPIL EQUITY FUNDING	2,277	0		1,154	under	1,269	under	1,389	5	1,384	under
SAC FUNDING	290	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	94	0		0		0		69	69	0	
AUDIO VISUAL	30	0		0		0		28	28	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	28	0		0		0		27	27	0	
TV LICENCES - EDUCATION	25	0		0		0		3	3	0	
FOODSTUFFS - GENERAL	131	0		0		0		119	119	0	
PROTECTIVE CLOTHING & UNIFORMS	126	2	under	0		0		125	125	0	
OTHER SUPPLIES AND SERVICES	64	0		15	under	12	under	41	27	14	under
HEALTH AND SAFETY	149	0		0		0		1	1	0	
CATERING - CONTRACT	2,979	30	under	(26)	over	(22)	over	2,640	2,619	21	under
CATERING - OUTWITH CONTRACT	10	0		(5)	over	(4)	over	8	8	0	
CATERING - EXTERNAL	29	0		0		0		29	29	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	7	0		0		0		7	7	0	
DELIVERY CHARGE	7	0		0		0		6	6	0	
SUPPLIES AND SERVICES	13,702	22	under	986	under	1,091	under	10,703	9,462	1,241	under

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	27	0		0		0		27	27	0	
OTHER TRANSPORT COSTS	3	0		0		0		0	0	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		27	27	0	
FLEET SERVICE CHARGES - LEASING	46	0		0		0		46	46	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	21	0		0		0		17	17	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	5	0		0		0		5	5	0	
FLEET SERVICE CHARGES - FUEL	124	0		0		0		119	119	0	
FLEET SERVICE CHARGES - DRIVERS	1,289	0		0		0		1,267	1,267	0	
FLEET SERVICE CHARGES - BUS ESCORTS	425	0		0		0		351	351	0	
HIRE OF EXTERNAL VEHICLES	180	0		0		0		175	175	0	
HIRE OF SKIPS	13	0		0		0		13	13	0	
EXTERNAL TRANSPORT CONTRACT	4	0		0		0		4	4	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,308	0		0		28	under	4,813	4,784	29	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,085	(614)	over	(1,203)	over	(1,494)	over	5,648	7,534	(1,886)	over
PUPIL TRANSPORT - OTHER	178	(78)	over	(125)	over	(137)	over	163	331	(168)	over
TRANSPORT AND PLANT	14,760	(692)	over	(1,328)	over	(1,603)	over	12,678	14,703	(2,025)	over
ADMINISTRATION											
PRINTING AND STATIONERY	733	0		20	under	22	under	733	709	24	under
TELEPHONES	219	0		(5)	over	(6)	over	157	163	(6)	over
MOBILE PHONES	8	0		0		0		1	1	0	
ADVERTISING - OTHER	15	0		3	under	3	under	8	4	4	under
POSTAGES/COURIERS	66	10	under	4	under	4	under	45	40	5	under
MEMBERSHIP FEES/SUBSCRIPTIONS	278	0		0		0		276	276	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	26	0		0		0		26	26	0	
LEGAL EXPENSES	0	0		(1)	over	(2)	over	0	2	(2)	over
HOSPITALITY / CIVIC RECOGNITION	37	0		0		0		37	37	0	
SECURITY UPLIFT FEES	5	0		0		0		5	5	0	
OTHER ADMIN COSTS	3	0		1	under	1	under	1	0	1	under
MEMBERS ALLOWANCES	9	0		0		0		9	9	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	28	under	41	under	45	under	50	1	49	under
TRAINING	368	0		77	under	85	under	291	199	92	under
ADMINISTRATION	1,898	38	under	140	under	152	under	1,715	1,548	167	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,433	(27)	over	(170)	over	(187)	over	247	450	(203)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	(2)	over	(2)	over	(2)	over	1,563	1,565	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	20,396	75	under	487	under	541	under	19,492	18,921	571	under
INDEPENDENT SCHOOL PLACES	4,507	(549)	over	(923)	over	(1,016)	over	4,008	5,116	(1,108)	over
CONTRACT SPEECH THERAPY	678	0		0		0		509	593	(84)	over
SCHOOL ACTIVITIES	524	0		0		0		524	524	0	
RESEARCH GRANTS - EDUCATION	41	0		0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		15	under	17	under	24	4	20	under
P.E. FACILITIES	49	0		0		0		4	4	0	
ACTIVITIES PROGRAMME	480	0		0		0		371	371	0	
COUNSELLING	950	0		0		0		685	685	0	
COPYRIGHT AGREEMENT	202	0		0		0		202	202	0	
VAT FREE EXCURSIONS - EDUCATION	28	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	25	0		0		(5)	over	17	17	0	
PAYMENT TO OTHER BODIES	30,909	(503)	over	(593)	over	(652)	over	27,692	28,498	(806)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	38,669	0		0		0		31,746	31,746	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	0		0		0		4	4	0	
PAYMENT TO CONTRACTORS	38,674	0		0		0		31,750	31,750	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	778	0		0		0		778	778	0	
FOOTWEAR & CLOTHING GRANTS	1,869	0		96	under	106	under	1,863	1,741	122	under
WORK EXPERIENCE	12	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,659	0		96	under	106	under	2,641	2,519	122	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	374	0		0		0		352	352	0	
FINANCING CHARGES	377	0		0		0		352	352	0	
TOTAL EXPENDITURE	445,512	(715)	over	(28)	over	(239)	over	387,624	388,292	(668)	over

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,940)	0		(10)	under rec	(10)	under rec	(42,106)	(42,106)	0	
CONTRIBUTIONS FROM OTHER BODIES	(2,347)	46	over rec	330	over rec	363	over rec	(2,302)	(2,697)	395	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,119)	0		0		195	over rec	(1,119)	(1,686)	567	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		0	0	0	
EARLY YEARS FEES	(373)	668	over rec	862	over rec	960	over rec	(316)	(1,406)	1,090	over rec
RENTAL INCOME	(20)	0		0		0		(12)	(12)	0	
COURSE FEES	(40)	0		0		0		(40)	(40)	0	
OTHER INCOME	(25)	1	over rec	0		0		0	0	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,926)	715	over rec	1,182	over rec	1,508	over rec	(46,947)	(48,999)	2,052	over rec
NET EXPENDITURE	397,586	0		1,154	under	1,269	under	340,677	339,293	1,384	under