

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 31 March 2023 (No 14)**

**Education Resources**

**Committee**

**Service Departments :-**

Education

**Position Before Transfer to Reserves**

Transfers to Reserves as at 31/03/2023

**Position After Transfers to Reserves at 31/03/2023**

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers
£m	£m	£m	£m
410.918	409.418	1.500	0.000
<b>410.918</b>	<b>409.418</b>	<b>1.500</b>	<b>0.000</b>

Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	
410.918	409.607	1.311	under
<b>410.918</b>	<b>409.607</b>	<b>1.311</b>	<b>under</b>
0.000	1.311	(1.311)	over
<b>410.918</b>	<b>410.918</b>	<b>(0.000)</b>	

### Education Resources Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	738k under	<u>Teachers Basic / Superannuation / National Insurance – (101k) over</u>	<u>Schools – (101k) over</u>	<u>The overspend relates to the increased use of supply teachers.</u>
		APT&C Basic / Superannuation / National Insurance - 992k under	Schools - 992k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
		<u>Sessional staff – (70k) over</u>	<u>Sessional staff – (70k) over</u>	<u>This expenditure was incurred as part of the Activities Programme, supporting the Youth and Family Community Learning Service and offset by vacancies in YFCL service budget.</u>
Supplies and Services	1,181k under	Aids for Clients - (74k) over	Schools - (74k) over	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Materials / Materials, Apparatus and Equipment – 301k under	Schools – 301k under	The underspend is within schools in relation to the Equipment Replacement Fund. This has been carried forward to 2023/24 as part of the Devolved Management Scheme in schools. This results in a net overspend which is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		Pupil Equity Fund – 905k under	Schools - 905k 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.
		<u>Health &amp; Safety – 74k under</u>	<u>Schools - 74k under</u>	<u>The underspend reflects the level of demand for period products.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(2,493k) over	Pupil Transport - Strathclyde Passenger Transport - (2,304k) over	Schools - (2,304k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
		Pupil Transport - Other - (161k) over	Schools - (161k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration	169k under	Conferences - 52k under	Schools - 52k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
		Training - 88k under	Schools - 88k under	The underspend relates an adjustment to training costs in relation to Early Years.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(610k) over	<u>Other Local Authorities - 121k under</u>  Payment to Other Bodies - 757k under  Independent School Places - (1,384k) over  Contract Speech Therapy – (163k) over	<u>Schools – 121k under</u>  Schools - 757k under  Schools - (1,384k) over  Schools - (163k) over	<u>The underspend is due to a reduction in placements within other local authorities.</u>  The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other local authorities.  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.  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	118k under	Footwear and Clothing Grants - 118k under	Schools - 118k 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	2,214k over recovered	Contributions from Other Bodies - 222k over recovered	Schools - 222k 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 - 682k over	Schools - 682k 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.
		Early Years Fees – 1,218k over recovered	Schools – 1,218k 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	171,976	171,688	288	under
TEACHERS SUPERANNUATION	39,730	39,093	637	under
TEACHERS NI	19,558	19,878	(320)	over
DAILY TEACHERS BASIC	2,775	3,432	(657)	over
DAILY TEACHERS SUPERANNUATION	0	29	(29)	over
DAILY TEACHERS NI	0	20	(20)	over
TEACHERS TRAINING	378	385	(7)	over
APT&C BASIC	66,813	65,202	1,611	under
APT&C OVERTIME	12	52	(40)	over
APT&C SUPERANNUATION	12,141	12,643	(502)	over
APT&C NIC	5,167	5,144	23	under
MANUAL BASIC	0	111	(111)	over
MANUAL SUPERANNUATION	0	21	(21)	over
MANUAL NIC	0	8	(8)	over
SESSIONAL WORK	182	252	(70)	over
TRAVEL AND SUBSISTANCE	145	137	8	under
OTHER EMPLOYEE COSTS	1,617	1,642	(25)	over
PENSION INCREASES	434	401	33	under
PREMATURE RETIRALS	4,660	4,694	(34)	over
ADDITIONAL PENSION COSTS	0	18	(18)	over
<b>EMPLOYEE COSTS</b>	<b>325,588</b>	<b>324,850</b>	<b>738</b>	<b>under</b>
PROPERTY COSTS				
RATES	14,969	14,968	1	under
SCOTTISH WATER - UNMETERED CHARGES	0	11	(11)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,089	1,085	4	under
SCOTTISH WATER - METERED CHARGES	744	673	71	under
RENT	261	265	(4)	over
SERVICE CHARGE	35	64	(29)	over
PROPERTY INSURANCE	484	494	(10)	over
SECURITY COSTS	100	103	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	82	87	(5)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	1	(1)	over
LIFE CYCLE MAINTENANCE	2	2	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	103	120	(17)	over
ADAPTIONS - INTERNAL CONTRACTORS	187	216	(29)	over
GAS MAINTENANCE COSTS	1	1	0	
SOLID FUEL HEATING MAINTENANCE	0	1	(1)	over
ELECTRICITY - CONTRACT	5,249	5,249	0	
GAS	4,952	4,952	0	
HEATING OIL	164	164	0	
SOLID FUEL	171	171	0	
JANITOR SERVICE	105	100	5	under
JANITORIAL SUPPLIES	1	0	1	under
CLEANING CONTRACT	665	674	(9)	over
CLEANING OUTWITH CONTRACT	12	0	12	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	521	530	(9)	over
HEALTH & HYGIENE MATERIALS	15	15	0	
REFUSE UPLIFT	24	30	(6)	over
REMOVAL & STORAGE COSTS	1	2	(1)	over
OTHER PROPERTY COSTS	126	110	16	under
OFFICE ACCOM-FACILITIES MANAGEMENT	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	882	0	
<b>PROPERTY COSTS</b>	<b>30,945</b>	<b>30,974</b>	<b>(29)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	369	380	(11)	over
COMPUTER EQUIPMENT MAINTENANCE	10	10	0	
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,477	3,463	14	under
I.T. ELECTRONIC MESSAGING	64	76	(12)	over
EQUIPMENT, APPARATUS AND TOOLS	89	92	(3)	over
SMALL TOOLS	7	7	0	
AIDS FOR CLIENTS	121	195	(74)	over
ADAPTATIONS FOR CLIENTS	(4)	4	(8)	over
SUPPLIES FOR CLIENTS	53	52	1	under
FURNITURE - OFFICE	84	94	(10)	over
FURNITURE - GENERAL	114	109	5	under
FURNISHINGS (INCL. CROCKERY & LINEN)	22	26	(4)	over
MATERIALS	30	33	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	3,877	3,576	301	under
PUPIL EQUITY FUNDING	905	0	905	under
LIBRARY/RESOURCE CENTRE MATERIALS	96	87	9	under
AUDIO VISUAL	34	34	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	35	34	1	under
TV LICENCES - EDUCATION	12	18	(6)	over
FOODSTUFFS - GENERAL	251	253	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	135	133	2	under
OTHER SUPPLIES AND SERVICES	65	27	38	under
HEALTH AND SAFETY	75	1	74	under
CATERING - CONTRACT	2,606	2,645	(39)	over
CATERING - OUTWITH CONTRACT	10	10	0	
CATERING - EXTERNAL	29	19	10	under
ARTIST FEES / PERFORMING ARTS / ENTERTA	1	8	(7)	over
DELIVERY CHARGE	8	9	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>12,576</b>	<b>11,395</b>	<b>1,181</b>	<b>under</b>
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	18	31	(13)	over
POOL CAR CHARGES-FUEL	0	1	(1)	over
OTHER TRANSPORT COSTS	2	1	1	under
INSURANCE	3	4	(1)	over
FLEET SERVICES - REPAIRS	1	0	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	69	0	69	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	29	(2)	over
FLEET SERVICE CHARGES - LEASING	0	49	(49)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	23	21	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	5	(1)	over
FLEET SERVICE CHARGES - FUEL	99	140	(41)	over
FLEET SERVICE CHARGES - DRIVERS	1,290	1,291	(1)	over
FLEET SERVICE CHARGES - BUS ESCORTS	425	400	25	under
HIRE OF EXTERNAL VEHICLES	249	265	(16)	over
HIRE OF SKIPS	14	15	(1)	over
EXTERNAL TRANSPORT CONTRACT	4	5	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,513	6,512	1	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,085	8,389	(2,304)	over
PUPIL TRANSPORT - OTHER	225	386	(161)	over
<b>TRANSPORT AND PLANT</b>	<b>15,051</b>	<b>17,544</b>	<b>(2,493)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	868	849	19	under
TELEPHONES	217	201	16	under
MOBILE PHONES	30	36	(6)	over
ADVERTISING - OTHER	15	8	7	under
POSTAGES/COURIERS	59	45	14	under
MEMBERSHIP FEES/SUBSCRIPTIONS	291	302	(11)	over
INSURANCE	76	76	0	
MEDICAL COSTS	26	29	(3)	over
LEGAL EXPENSES	0	2	(2)	over
HOSPITALITY / CIVIC RECOGNITION	35	37	(2)	over
SECURITY UPLIFT FEES	7	7	0	
OTHER ADMIN COSTS	4	7	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	53	1	52	under
TRAINING	479	391	88	under
<b>ADMINISTRATION</b>	<b>2,160</b>	<b>1,991</b>	<b>169</b>	<b>under</b>



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PAYMENT TO OTHER BODIES				
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	4	(4)	over
OTHER COMMITTEES OF THE AUTHORITY	0	38	(38)	over
OTHER LOCAL AUTHORITIES	1,434	1,313	121	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,564	1,571	(7)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	14	14	0	
PAYMENTS TO OTHER BODIES	20,595	19,838	757	under
INDEPENDENT SCHOOL PLACES	4,507	5,891	(1,384)	over
CONTRACT SPEECH THERAPY	678	841	(163)	over
SCHOOL ACTIVITIES	620	430	190	under
RESEARCH GRANTS - EDUCATION	41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	7	19	under
P.E. FACILITIES	16	9	7	under
ACTIVITIES PROGRAMME	399	535	(136)	over
COUNSELLING	974	950	24	under
COPYRIGHT AGREEMENT	202	202	0	
VAT FREE EXCURSIONS - EDUCATION	57	53	4	under
PRIVATE INDIVIDUALS - GENERAL	36	36	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>31,163</b>	<b>31,773</b>	<b>(610)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	38,670	38,659	11	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	3	3	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>38,673</b>	<b>38,662</b>	<b>11</b>	<b>under</b>
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	927	928	(1)	over
FOOTWEAR & CLOTHING GRANTS	1,869	1,751	118	under
WORK EXPERIENCE	1	0	1	under
<b>TRANSFER PAYMENTS</b>	<b>2,797</b>	<b>2,679</b>	<b>118</b>	<b>under</b>
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	3	0	3	under
I.T. EQUIPMENT LEASING - CONTRACT	366	357	9	under
<b>FINANCING CHARGES</b>	<b>369</b>	<b>357</b>	<b>12</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>459,322</b>	<b>460,225</b>	<b>(903)</b>	<b>over</b>
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,703)	(42,729)	26	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,233)	(2,455)	222	over rec
ESF GRANT	(817)	(817)	0	
FEES AND CHARGES - GENERAL	0	(1)	1	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,119)	(1,801)	682	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	(8)	(2)	under rec
EARLY YEARS FEES	(373)	(1,591)	1,218	over rec
RENTAL INCOME	(20)	(15)	(5)	under rec
COURSE FEES	(52)	(52)	0	
OTHER INCOME	(25)	(97)	72	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
<b>INCOME</b>	<b>(48,404)</b>	<b>(50,618)</b>	<b>2,214</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>410,918</b>	<b>409,607</b>	<b>1,311</b>	<b>under</b>