

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 26 January 2024 (No 11)**

**Education Resources**

**Committee**

**Service Departments :-**

Education

**Position Before Transfer to Reserves**

Transfers to Reserves as at 26 January 2024

**Position After Transfer to Reserves at 26 January 2024**

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 26/01/24	Actual to Period 10 26/01/24	Variance 26/01/24
£m	£m	£m	£m	£m	£m
439.709	440.004	(0.295)	352.207	352.405	(0.198) over
<b>439.709</b>	<b>440.004</b>	<b>(0.295)</b>	<b>352.207</b>	<b>352.405</b>	<b>(0.198) over</b>
0.000	0.000	0.000	0.000	0.000	0.000
<b>439.709</b>	<b>440.004</b>	<b>(0.295)</b>	<b>352.207</b>	<b>352.405</b>	<b>(0.198) over</b>

### **Education Resources Variance Analysis 2023/24 (Period 11)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	20k under	Teachers Basic / Superannuation / National Insurance - (650k) over	Schools - (650k) over	The overspend relates to the increased use of supply teachers for absence cover.
		APT&C Basic / Superannuation / National Insurance - 670k under	Early Years - 670k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
Supplies and Services	(273k) over	Aids for Clients – (45k) over	Schools – (45k) over	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		Materials, Apparatus and Equipment – (233k) over	Schools – (233k) over	The overspend is due to the additional cost of per capita expenditure reflecting the growth in pupil numbers.
Transport and Plant	(2,322k) over	Pupil Transport - Strathclyde Passenger Transport - (2,265k) over	Schools - (2,265k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration Costs	70k under	Conferences – 50k under	Schools – 50k under	The underspend relates to expenditure on Early Years' partner conferences being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(49k) over	<p>Payments to Other Bodies - 540k under</p> <p>Independent School Places - (647k) over</p>	<p>Early Years - 540k under</p> <p>Schools - (647k) over</p>	<p>The underspend is due to less than anticipated core Early Years spend to date including cross boundary charges to other Local Authorities.</p> <p>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.</p>
Payment to Contractors	241k under	Payment to Private Contractor - 241k under	Non schools - 241k under	The underspend relates to the timing of savings associated with the renewal of the insurance arrangements within the contract this year.
Transfer Payments	320k under	Footwear and Clothing Grants - 320k under	Schools - 320k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year, reflecting current demand.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income	1,806k over recovered	Fees and Charges - Other Local Authorities - 593k over recovered	Schools - 593k 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.
		Early Years Fees - 1,215k over recovered	Early Years - 1,215k 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 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	182,920	0		(224)	over	(549)	over	145,626	146,112	(486)	over
TEACHERS SUPERANNUATION	41,426	0		(52)	over	(69)	over	33,265	33,378	(113)	over
TEACHERS NI	18,950	0		(24)	over	(32)	over	16,343	16,394	(51)	over
DAILY TEACHERS BASIC	2,196	0		0		0		2,196	2,196	0	
TEACHERS TRAINING	366	0		0		0		179	179	0	
APT&C BASIC	73,877	275	under	566	under	497	under	58,378	57,860	518	under
APT&C OVERTIME	0	(8)	over	0		0		0	0	0	
APT&C SUPERANNUATION	13,486	91	under	106	under	99	under	11,252	11,155	97	under
APT&C NIC	5,222	66	under	61	under	57	under	4,560	4,505	55	under
SESSIONAL WORK	202	0		0		0		159	159	0	
TRAVEL AND SUBSISTANCE	197	0		0		0		113	113	0	
OTHER EMPLOYEE COSTS	206	0		0		0		168	168	0	
PENSION INCREASES	459	3	under	5	under	5	under	362	355	7	under
PREMATURE RETIRALS	5,040	0		(251)	over	0		4,205	4,205	0	
ADDITIONAL PENSION COSTS	0	0		(5)	over	(5)	over	0	7	(7)	over
<b>EMPLOYEE COSTS</b>	<b>344,547</b>	<b>427</b>	<b>under</b>	<b>182</b>	<b>under</b>	<b>3</b>	<b>under</b>	<b>276,806</b>	<b>276,786</b>	<b>20</b>	<b>under</b>
PROPERTY COSTS											
RATES	17,725	0		0		38	under	17,713	17,675	38	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,363	0		0		0		774	774	0	
SCOTTISH WATER - METERED CHARGES	733	0		0		0		392	392	0	
RENT	266	0		0		0		233	233	0	
SERVICE CHARGE	39	(22)	over	(22)	over	(27)	over	39	66	(27)	over
PROPERTY INSURANCE	482	0		(5)	over	(6)	over	482	488	(6)	over
SECURITY COSTS	67	0		0		0		46	46	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	56	0		0		0		33	33	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	53	0		0		0		53	53	0	
ADAPTIONS - INTERNAL CONTRACTORS	145	0		0		(15)	over	145	162	(17)	over
ELECTRICITY - CONTRACT	8,616	0		0		0		4,213	4,213	0	
GAS	4,043	0		0		0		2,214	2,214	0	
HEATING OIL	164	0		0		0		102	102	0	
SOLID FUEL	251	0		0		0		157	157	0	
FIXTURE & FITTINGS	1	0		0		0		1	1	0	
JANITOR SERVICE	101	0		0		0		101	101	0	
JANITORIAL SUPPLIES	7	0		0		0		0	0	0	
CLEANING CONTRACT	548	0		0		0		548	548	0	
CLEANING OUTWITH CONTRACT	8	0		0		0		5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	375	(75)	over	(12)	over	(15)	over	358	375	(17)	over
HEALTH & HYGIENE MATERIALS	26	0		0		0		18	18	0	
WINDOW CLEANING	2	0		0		0		1	0	1	under
REFUSE UPLIFT	18	0		0		0		18	18	0	
OTHER PROPERTY COSTS	441	0		0		0		53	53	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
<b>PROPERTY COSTS</b>	<b>36,412</b>	<b>(101)</b>	<b>over</b>	<b>(43)</b>	<b>over</b>	<b>(29)</b>	<b>over</b>	<b>28,581</b>	<b>28,608</b>	<b>(27)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	187	0		0		(2)	over	183	188	(5)	over
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,343	0		0		12	under	3,343	3,321	22	under
I.T. ELECTRONIC MESSAGING	51	0		0		0		29	29	0	
EQUIPMENT, APPARATUS AND TOOLS	61	0		0		0		41	41	0	
SMALL TOOLS	1	0		0		(2)	over	1	3	(2)	over
AIDS FOR CLIENTS	119	(5)	over	(42)	over	(45)	over	39	84	(45)	over
ADAPTATIONS FOR CLIENTS	12	0		0		(9)	over	9	18	(9)	over
SUPPLIES FOR CLIENTS	1	0		0		(1)	over	1	2	(1)	over
FURNITURE - OFFICE	22	0		0		0		18	18	0	
FURNITURE - GENERAL	76	0		0		0		44	44	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	19	0		0		0		14	14	0	
MATERIALS	21	0		0		0		19	19	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,758	(22)	over	(110)	over	(203)	over	1,012	1,245	(233)	over
PUPIL EQUITY FUNDING	2,146	0		0		0		14	14	0	
SAC FUNDING	58	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	86	0		0		0		58	58	0	
AUDIO VISUAL	14	0		0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	22	0		0		0		18	18	0	
TV LICENCES - EDUCATION	24	0		0		0		6	6	0	
FOODSTUFFS - GENERAL	122	0		0		0		121	121	0	
PROTECTIVE CLOTHING & UNIFORMS	37	0		0		0		36	36	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	27	0		0		0		0	0	0	
HEALTH AND SAFETY	149	0		0		0		47	47	0	
CATERING - CONTRACT	2,908	0		15	under	0		2,763	2,763	0	
CATERING - OUTWITH CONTRACT	7	0		0		0		3	3	0	
CATERING - EXTERNAL	10	0		0		0		9	9	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	11	0		0		0		10	10	0	
DELIVERY CHARGE	7	0		0		0		5	5	0	
SUPPLIES AND SERVICES	11,302	(27)	over	(137)	over	(250)	over	7,854	8,127	(273)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	22	0		0		0		22	22	0	
OTHER TRANSPORT COSTS	3	0		0		0		3	3	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0		9	under	9	0	9	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	29	0		0		0		29	29	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		52	52	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	17	0		0		0		17	17	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	5	0		0		0		5	5	0	
FLEET SERVICE CHARGES - FUEL	121	0		0		0		83	83	0	
FLEET SERVICE CHARGES - DRIVERS	1,326	0		0		0		1,302	1,302	0	
FLEET SERVICE CHARGES - BUS ESCORTS	399	0		0		0		365	365	0	
HIRE OF EXTERNAL VEHICLES	160	0		0		0		160	160	0	
HIRE OF SKIPS	7	(5)	over	(5)	over	(6)	over	5	10	(5)	over
EXTERNAL TRANSPORT CONTRACT	6	0		(2)	over	(3)	over	3	5	(2)	over
STORAGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,828	(236)	over	(325)	over	(25)	over	4,476	4,501	(25)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	7,310	(1,246)	over	(1,371)	over	(2,081)	over	6,083	8,348	(2,265)	over
PUPIL TRANSPORT - OTHER	174	0		0		(8)	over	54	86	(32)	over
TAXI CHARGES - CONTRACTED	0	1	under	1	under	0		0	0	0	
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>16,498</b>	<b>(1,488)</b>	<b>over</b>	<b>(1,704)</b>	<b>over</b>	<b>(2,116)</b>	<b>over</b>	<b>12,671</b>	<b>14,993</b>	<b>(2,322)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	570	0		5	under	16	under	500	482	18	under
TELEPHONES	218	0		0		0		150	150	0	
MOBILE PHONES	9	0		0		(3)	over	6	9	(3)	over
ADVERTISING - RECRUITMENT	0	0		0		0		0	0	0	
ADVERTISING - OF COUNCIL SERVICE AVAILA	0	0		0		0		0	0	0	
ADVERTISING - OTHER	11	0		0		4	under	6	2	4	under
POSTAGES/COURIERS	63	0		0		1	under	39	37	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	274	0		0		0		274	274	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	20	0		0		(1)	over	17	18	(1)	over
LEGAL EXPENSES	0	0		0		0		0	0	0	
PETTY OUTLAYS	0	0		0		0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	9	0		0		0		8	8	0	
SECURITY UPLIFT FEES	6	0		0		0		6	6	0	
OTHER ADMIN COSTS	3	0		0		0		0	0	0	
MEMBERS ALLOWANCES	0	0		0		0		0	0	0	
CONFERENCES - MEMBERS (incl associated	0	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	35	under	45	under	48	under	50	0	50	under
TRAINING	426	0		0		0		392	392	0	
CENTRAL ADMINISTRATION	0	0		0		0		0	0	0	
<b>ADMINISTRATION</b>	<b>1,737</b>	<b>35</b>	<b>under</b>	<b>50</b>	<b>under</b>	<b>65</b>	<b>under</b>	<b>1,524</b>	<b>1,454</b>	<b>70</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	0		0		0		0	0	0	
OTHER COMMITTEES OF THE AUTHORITY	0	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	1,432	(26)	over	0		53	under	367	309	58	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	0	0		0		0		0	0	0	
GAELIC EDUCATION GRANTS	0	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	20,108	500	under	500	under	500	under	16,922	16,382	540	under
AGENCY FEES - COLLECTION OF COUNCIL TAX	0	0		0		0		0	0	0	
INDEPENDENT SCHOOL PLACES	5,907	(649)	over	(647)	over	(647)	over	4,510	5,157	(647)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	578	0		0		0		578	578	0	
RESEARCH GRANTS - EDUCATION	43	0		0		0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	0		0		0		15	15	0	
P.E. FACILITIES	49	0		0		0		6	6	0	
ACTIVITIES PROGRAMME	506	0		0		0		79	79	0	
COUNSELLING	1,218	0		0		0		1,015	1,015	0	
COPYRIGHT AGREEMENT	215	0		0		0		215	215	0	
VAT FREE EXCURSIONS - EDUCATION	31	0		0		0		30	30	0	
EDUCATION MANAGEMENT SAVINGS	0	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	20	0		0		0		19	19	0	
INDIVIDUAL SERVICE FUND PAYMENTS	0	0		0		0		0	0	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>32,374</b>	<b>(175)</b>	<b>over</b>	<b>(147)</b>	<b>over</b>	<b>(94)</b>	<b>over</b>	<b>25,362</b>	<b>25,411</b>	<b>(49)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	0		0		0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR	44,115	75	under	241	under	241	under	36,270	36,029	241	under
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>44,116</b>	<b>75</b>	<b>under</b>	<b>241</b>	<b>under</b>	<b>241</b>	<b>under</b>	<b>36,271</b>	<b>36,030</b>	<b>241</b>	<b>under</b>
TRANSFER PAYMENTS											
RENT REBATES	0	0		0		0		0	0	0	
EDUCATION MAINTENANCE ALLOWANCE	618	0		0		0		618	618	0	
FOOTWEAR & CLOTHING GRANTS	2,273	260	under	300	under	300	under	2,179	1,859	320	under
WORK EXPERIENCE	9	0		0		0		1	1	0	
CONCESSIONARY FARES	0	(1)	over	0		0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>2,900</b>	<b>259</b>	<b>under</b>	<b>300</b>	<b>under</b>	<b>300</b>	<b>under</b>	<b>2,798</b>	<b>2,478</b>	<b>320</b>	<b>under</b>



South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
DEPRECIATION-CAP CHARGES	0	0		0		0		0	0	0	
REVALUATION LOSS	0	0		0		0		0	0	0	
LEASING CHARGES - FINANCE	0	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	3	0		0		2	under	2	0	2	under
I.T. EQUIPMENT LEASING - CONTRACT	374	0		14	under	14	under	212	198	14	under
<b>FINANCING CHARGES</b>	<b>377</b>	<b>0</b>		<b>14</b>	<b>under</b>	<b>16</b>	<b>under</b>	<b>214</b>	<b>198</b>	<b>16</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>490,263</b>	<b>(995)</b>	<b>over</b>	<b>(1,244)</b>	<b>over</b>	<b>(1,864)</b>	<b>over</b>	<b>392,081</b>	<b>394,085</b>	<b>(2,004)</b>	<b>over</b>
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(5)	under rec	(170)	(165)	(5)	under rec
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,739)	0		0		0		(34,012)	(34,012)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	0	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(4,447)	0		0		0		(4,036)	(4,036)	0	
ERDF GRANT	0	0		0		0		0	0	0	
ESF GRANT	0	0		0		0		0	0	0	
SALES - GENERAL	0	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	0	0		0		0		0	0	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	233	over rec	317	over rec	593	over rec	(334)	(927)	593	over rec
FEES AND CHARGES - OTHER BODIES	0	0		0		0		0	0	0	
NURSERY VOUCHER INCOME	0	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		4	over rec	(10)	(15)	5	over rec
EARLY YEARS FEES	(410)	762	over rec	927	over rec	1,086	over rec	(316)	(1,531)	1,215	over rec
RENTAL INCOME	(20)	0		0		(2)	under rec	(13)	(11)	(2)	under rec
COURSE FEES	(35)	0		0		0		(35)	(35)	0	
OTHER INCOME	(97)	0		0		0		(66)	(66)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
<b>INCOME</b>	<b>(50,554)</b>	<b>995</b>	<b>over rec</b>	<b>1,244</b>	<b>over rec</b>	<b>1,676</b>	<b>over rec</b>	<b>(39,874)</b>	<b>(41,680)</b>	<b>1,806</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>439,709</b>	<b>0</b>		<b>0</b>		<b>(188)</b>	<b>over</b>	<b>352,207</b>	<b>352,405</b>	<b>(198)</b>	<b>over</b>