

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 01 December 2023 (No 9)

Education Resources

Committee

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 01/12/23 £m	Actual to Period 9 01/12/23 £m	Variance 01/12/23 £m
£m	£m	£m			
439.709	440.004	(0.295)	278.163	278.163	0.000
439.709	440.004	(0.295)	278.163	278.163	0.000

Education Resources Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	182k under	<u>Teachers Basic / Superannuation / National Insurance - (300k) over</u>	<u>Schools - (300k) over</u>	<u>The overspend relates to the increased use of supply teachers for absence cover.</u>
		APT&C Basic / Superannuation / National Insurance - 733k under	Early Years - 733k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
		<u>Premature Retirals - (251k) over</u>	<u>Schools - (251k) over</u>	<u>The overspend relates to increased monthly costs for historic early retirals due to inflation levels and the cost of pensions.</u>
Supplies and Services	(137k) over	<u>Materials, Apparatus and Equipment – (110k) over</u>	<u>Schools – (110k) over</u>	<u>The overspend is due to the additional cost of per capita expenditure reflecting the growth in pupil numbers.</u>
Transport and Plant	(1,704k) over	Pupil Transport - Special Educational Needs - (325k) over	Schools - (325k) over	This relates to the cost of transporting children to ASN schools. This is a demand led service and reflects increasing pupil numbers and costs.
		Pupil Transport - Strathclyde Passenger Transport - (1,371k) over	Schools - (1,371k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(147k) over	<p>Payments to Other Bodies - 500k under</p> <p>Independent School Places - (647k) over</p>	<p>Early Years - 500k 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	300k under	Footwear and Clothing Grants - 300k under	Schools - 300k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year, reflecting current demand.
Income	1,244k over recovered	Fees and Charges - Other Local Authorities - 317k over recovered	Schools - 317k 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.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Early Years Fees - 927k over recovered	Early Years - 927k 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 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	184,569	0		0		0		117,920	118,144	(224)	over
TEACHERS SUPERANNUATION	40,238	0		0		0		26,906	26,958	(52)	over
TEACHERS NI	18,409	0		0		0		13,228	13,252	(24)	over
DAILY TEACHERS BASIC	1,880	0		0		0		1,880	1,880	0	
TEACHERS TRAINING	387	0		0		0		140	140	0	
APT&C BASIC	74,727	180	under	193	under	275	under	47,778	47,212	566	under
APT&C OVERTIME	0	0		0		(8)	over	0	0	0	
APT&C SUPERANNUATION	12,838	64	under	77	under	91	under	9,131	9,025	106	under
APT&C NIC	4,939	44	under	55	under	66	under	3,691	3,630	61	under
SESSIONAL WORK	202	0		0		0		125	125	0	
TRAVEL AND SUBSISTANCE	204	0		0		0		88	88	0	
OTHER EMPLOYEE COSTS	196	0		0		0		114	114	0	
PENSION INCREASES	459	3	under	3	under	3	under	289	284	5	under
PREMATURE RETIRALS	5,040	0		0		0		3,107	3,358	(251)	over
ADDITIONAL PENSION COSTS	0	(27)	over	(27)	over	0		0	5	(5)	over
EMPLOYEE COSTS	344,088	264	under	301	under	427	under	224,397	224,215	182	under
PROPERTY COSTS											
RATES	17,703	0		0		0		17,675	17,675	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,363	0		0		0		630	630	0	
SCOTTISH WATER - METERED CHARGES	813	0		0		0		322	322	0	
RENT	266	0		0		0		178	178	0	
SERVICE CHARGE	39	0		(19)	over	(22)	over	33	55	(22)	over
PROPERTY INSURANCE	482	0		0		0		482	487	(5)	over
SECURITY COSTS	67	0		0		0		34	34	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	54	0		0		0		22	22	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	42	0		0		0		42	42	0	
ADAPTIONS - INTERNAL CONTRACTORS	131	0		0		0		126	126	0	
ELECTRICITY - CONTRACT	8,616	0		0		0		3,503	3,503	0	
GAS	4,043	0		0		0		1,368	1,368	0	
HEATING OIL	164	0		0		0		32	32	0	
SOLID FUEL	171	0		0		0		106	106	0	
JANITOR SERVICE	104	0		0		0		48	48	0	
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	310	0		0		0		106	106	0	
CLEANING OUTWITH CONTRACT	8	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	394	0		(30)	over	(75)	over	382	394	(12)	over
HEALTH & HYGIENE MATERIALS	106	0		0		0		18	18	0	
WINDOW CLEANING	2	0		0		0		0	0	0	
REFUSE UPLIFT	16	0		0		0		16	16	0	
OTHER PROPERTY COSTS	655	0		0		0		70	70	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		(4)	over	(4)	over	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	36,439	0		(53)	over	(101)	over	26,075	26,118	(43)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	152	0		0		0		152	152	0	
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,302	0		0		0		2,460	2,460	0	
I.T. ELECTRONIC MESSAGING	46	0		0		0		29	29	0	
EQUIPMENT, APPARATUS AND TOOLS	58	0		0		0		28	28	0	
SMALL TOOLS	3	0		0		0		3	3	0	
AIDS FOR CLIENTS	119	0		(5)	over	(5)	over	36	78	(42)	over
ADAPTATIONS FOR CLIENTS	14	0		0		0		14	14	0	
SUPPLIES FOR CLIENTS	1	0		0		0		1	1	0	
FURNITURE - OFFICE	20	0		0		0		17	17	0	
FURNITURE - GENERAL	72	0		0		0		38	38	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	12	0		0		0		12	12	0	
MATERIALS	21	0		0		0		21	21	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,799	(20)	over	(19)	over	(22)	over	775	885	(110)	over
PUPIL EQUITY FUNDING	2,816	0		0		0		12	12	0	
SAC FUNDING	58	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	77	0		0		0		49	49	0	
AUDIO VISUAL	12	0		0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	17	0		0		0		17	17	0	
TV LICENCES - EDUCATION	24	0		0		0		5	5	0	
FOODSTUFFS - GENERAL	98	0		0		0		98	98	0	
PROTECTIVE CLOTHING & UNIFORMS	34	0		0		0		31	31	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	27	0		0		0		0	0	0	
HEALTH AND SAFETY	68	0		0		0		47	47	0	
CATERING - CONTRACT	3,129	0		0		0		131	116	15	under
CATERING - OUTWITH CONTRACT	8	0		0		0		2	2	0	
CATERING - EXTERNAL	6	0		0		0		6	6	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	9	0		0		0		9	9	0	
DELIVERY CHARGE	4	0		0		0		4	4	0	
SUPPLIES AND SERVICES	12,009	(20)	over	(24)	over	(27)	over	4,008	4,145	(137)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	20	0		0		0		20	20	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	32	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	30	0		0		0		30	30	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		52	52	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	25	0		0		0		14	14	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	123	0		0		0		71	71	0	
FLEET SERVICE CHARGES - DRIVERS	1,332	0		0		0		1,278	1,278	0	
FLEET SERVICE CHARGES - BUS ESCORTS	438	0		0		0		293	293	0	
HIRE OF EXTERNAL VEHICLES	144	0		0		0		142	142	0	
HIRE OF EXTERNAL PLANT	1	0		0		0		0	0	0	
HIRE OF SKIPS	6	(2)	over	(4)	over	(5)	over	3	8	(5)	over
EXTERNAL TRANSPORT CONTRACT	4	0		0		0		2	4	(2)	over
STORAGE	0	0		0		(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,766	0		(23)	over	(236)	over	3,335	3,660	(325)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,787	(287)	over	(1,246)	over	(1,246)	over	6,083	7,454	(1,371)	over
PUPIL TRANSPORT - OTHER	165	0		0		0		54	54	0	
TAXI CHARGES - CONTRACTED	1	0		0		1	under	1	0	1	under
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	15,949	(290)	over	(1,274)	over	(1,488)	over	11,385	13,089	(1,704)	over
ADMINISTRATION											
PRINTING AND STATIONERY	556	0		0		0		441	436	5	under
TELEPHONES	218	0		0		0		125	125	0	
MOBILE PHONES	8	0		0		0		7	7	0	
ADVERTISING - OTHER	11	0		0		0		1	1	0	
POSTAGES/COURIERS	62	0		0		0		32	32	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	238	0		0		0		234	234	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	16	0		0		0		15	15	0	
HOSPITALITY / CIVIC RECOGNITION	5	0		0		0		5	5	0	
SECURITY UPLIFT FEES	5	0		0		0		5	5	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	15	under	30	under	35	under	45	0	45	under
TRAINING	356	0		0		0		317	317	0	
ADMINISTRATION	1,605	15	under	30	under	35	under	1,303	1,253	50	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET SLC 23/24	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,432	(26)	over	(26)	over	(26)	over	252	252	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO OTHER BODIES	19,867	0		500	under	500	under	13,559	13,059	500	under
INDEPENDENT SCHOOL PLACES	5,907	(448)	over	(525)	over	(649)	over	3,148	3,795	(647)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	467	0		0		0		467	467	0	
RESEARCH GRANTS - EDUCATION	43	0		0		0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	0		0		0		12	12	0	
P.E. FACILITIES	51	0		0		0		5	5	0	
ACTIVITIES PROGRAMME	536	0		0		0		71	71	0	
COUNSELLING	1,194	0		0		0		733	733	0	
COPYRIGHT AGREEMENT	214	0		0		0		214	214	0	
PRIVATE INDIVIDUALS - GENERAL	25	0		0		0		22	22	0	
PAYMENT TO OTHER BODIES	32,003	(474)	over	(51)	over	(175)	over	20,089	20,236	(147)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	44,115	0		0		75	under	24,882	24,641	241	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		0	0	0	
PAYMENT TO CONTRACTORS	44,116	0		0		75	under	24,882	24,641	241	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	506	0		0		0		506	506	0	
FOOTWEAR & CLOTHING GRANTS	2,273	0		200	under	260	under	2,136	1,836	300	under
WORK EXPERIENCE	11	0		0		0		1	1	0	
CONCESSIONARY FARES	0	0		(1)	over	(1)	over	0	0	0	
TRANSFER PAYMENTS	2,790	0		199	under	259	under	2,643	2,343	300	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	374	0		0		0		212	198	14	under
FINANCING CHARGES	377	0		0		0		212	198	14	under
TOTAL EXPENDITURE	489,376	(505)	over	(872)	over	(995)	over	314,994	316,238	(1,244)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(165)	(165)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,627)	0		0		0		(31,628)	(31,628)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,707)	0		0		0		(3,521)	(3,521)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	0		218	over rec	233	over rec	(197)	(514)	317	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		0	0	0	
EARLY YEARS FEES	(410)	505	over rec	654	over rec	762	over rec	(333)	(1,260)	927	over rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(35)	0		0		0		(35)	(35)	0	
OTHER INCOME	(62)	0		0		0		(62)	(62)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(49,667)	505	over rec	872	over rec	995	over rec	(36,831)	(38,075)	1,244	over rec
NET EXPENDITURE	439,709	0		0		0		278,163	278,163	0	