

**Appendix B**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 7 October 2022 (No.7)**

**Education Resources**

**Service Departments :-**

Education

**Total Education Resources**

<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion to 07/10/22</b>	<b>Actual to Period 7 to 07/10/22</b>	<b>Variance to 07/10/22</b>
<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
388.673	388.673	0.000	177.969	177.969	0.000
<b>388.673</b>	<b>388.673</b>	<b>0.000</b>	<b>177.969</b>	<b>177.969</b>	<b>0.000</b>

### **Education Resources Variance Analysis 2022/23 (Period 7)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	371k under	APT&C Basic / Superannuation / National Insurance - 377k under	Schools - 377k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
Transport and Plant	(472k) over	Pupil Transport - Special Educational Needs - (154k) over	Schools - (154k) 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 - (318k) over	Schools - (318k) 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	(518k) over	Independent School Places - (527k) over	Schools - (527k) 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	566k over recovered	Early Years Fees - 523k over recovered	Early Years - 523k 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 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	161,225	0		0		0		80,257	80,257	0	
TEACHERS SUPERANNUATION	37,813	0		0		0		18,108	18,108	0	
TEACHERS NI	19,164	0		0		0		9,633	9,633	0	
DAILY TEACHERS BASIC	1,273	0		0		0		657	657	0	
TEACHERS TRAINING	461	0		0		0		98	98	0	
APT&C BASIC	61,965	114	under	141	under	197	under	30,452	30,220	232	under
APT&C SUPERANNUATION	11,447	26	under	32	under	53	under	5,881	5,818	63	under
APT&C NIC	5,003	45	under	58	under	73	under	2,410	2,328	82	under
SESSIONAL WORK	163	0		0		0		163	163	0	
TRAVEL AND SUBSISTANCE	311	0		0		0		50	50	0	
OTHER EMPLOYEE COSTS	519	0		0		0		113	113	0	
PENSION INCREASES	434	7	under	11	under	13	under	217	201	16	under
PREMATURE RETIRALS	4,660	(10)	over	(13)	over	(14)	over	2,330	2,345	(15)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(7)	over	(7)	over	0	7	(7)	over
<b>EMPLOYEE COSTS</b>	<b>304,438</b>	<b>175</b>	<b>under</b>	<b>222</b>	<b>under</b>	<b>315</b>	<b>under</b>	<b>150,369</b>	<b>149,998</b>	<b>371</b>	<b>under</b>
PROPERTY COSTS											
RATES	14,949	0		0		0		14,421	14,421	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	955	0		0		0		423	423	0	
SCOTTISH WATER - METERED CHARGES	691	0		0		0		275	275	0	
RENT	256	0		0		(5)	over	131	138	(7)	over
SERVICE CHARGE	50	0		0		0		50	50	0	
PROPERTY INSURANCE	483	0		0		0		483	485	(2)	over
SECURITY COSTS	62	0		0		0		50	50	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	59	0		0		0		25	25	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	36	0		0		0		36	36	0	
ADAPTIONS - INTERNAL CONTRACTORS	161	0		0		0		161	161	0	
ELECTRICITY - CONTRACT	4,558	0		0		0		1,205	1,205	0	
GAS	3,339	0		0		0		1,230	1,230	0	
HEATING OIL	71	0		0		0		49	49	0	
SOLID FUEL	187	0		0		0		32	32	0	
JANITOR SERVICE	57	0		0		0		26	26	0	
JANITORIAL SUPPLIES	17	0		0		0		0	0	0	
CLEANING CONTRACT	626	0		0		0		413	413	0	
CLEANING OUTWITH CONTRACT	12	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	440	0		(2)	over	0		332	332	0	
HEALTH & HYGIENE MATERIALS	127	0		0		0		3	3	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	16	0		0		0		10	10	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	129	0		0		0		63	63	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
<b>PROPERTY COSTS</b>	<b>28,173</b>	<b>0</b>		<b>(2)</b>	<b>over</b>	<b>(5)</b>	<b>over</b>	<b>20,306</b>	<b>20,315</b>	<b>(9)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	204	0		0		0		184	184	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,392	0		0		0		2,091	2,091	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0		7	7	0	
EQUIPMENT, APPARATUS AND TOOLS	110	0		0		0		32	32	0	
SMALL TOOLS	3	0		0		0		3	3	0	
AIDS FOR CLIENTS	120	0		0		0		7	7	0	
ADAPTATIONS FOR CLIENTS	3	0		0		0		2	2	0	
FURNITURE - OFFICE	30	0		0		0		30	30	0	
FURNITURE - GENERAL	136	0		0		0		64	64	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	9	0		0		0		9	9	0	
MATERIALS	21	0		0		0		17	17	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,475	0		0		0		855	855	0	
PUPIL EQUITY FUNDING	4,179	0		0		0		6	6	0	
SAC FUNDING	460	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	77	0		0		0		33	33	0	
AUDIO VISUAL	14	0		0		0		14	14	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	18	0		0		0		17	17	0	
TV LICENCES - EDUCATION	25	0		0		0		2	2	0	
FOODSTUFFS - GENERAL	55	0		0		0		55	55	0	
PROTECTIVE CLOTHING & UNIFORMS	60	0		2	under	0		54	54	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	28	0		0		0		28	28	0	
HEALTH AND SAFETY	69	0		0		0		1	1	0	
CATERING - CONTRACT	3,401	26	under	30	under	30	under	316	286	30	under
CATERING - OUTWITH CONTRACT	8	0		0		0		3	3	0	
CATERING - EXTERNAL	11	0		0		0		11	11	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	7	0		0		0		7	7	0	
DELIVERY CHARGE	5	0		0		0		4	4	0	
<b>SUPPLIES AND SERVICES</b>	<b>14,945</b>	<b>26</b>	<b>under</b>	<b>32</b>	<b>under</b>	<b>30</b>	<b>under</b>	<b>3,852</b>	<b>3,822</b>	<b>30</b>	<b>under</b>

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	17	0		0		0		16	16	0	
OTHER TRANSPORT COSTS	3	0		0		0		0	0	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	59	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	41	0		0		0		14	14	0	
FLEET SERVICE CHARGES - LEASING	41	0		0		0		41	41	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	8	0		0		0		8	8	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		2	2	0	
FLEET SERVICE CHARGES - FUEL	101	0		0		0		59	59	0	
FLEET SERVICE CHARGES - DRIVERS	1,018	0		0		0		24	24	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		172	172	0	
HIRE OF EXTERNAL VEHICLES	102	0		0		0		102	102	0	
HIRE OF SKIPS	8	0		0		0		8	8	0	
EXTERNAL TRANSPORT CONTRACT	3	0		0		0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,243	(87)	over	(133)	over	(166)	over	1,636	1,790	(154)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,083	(153)	over	(150)	over	(183)	over	3,041	3,359	(318)	over
PUPIL TRANSPORT - OTHER	146	0		0		0		146	146	0	
<b>TRANSPORT AND PLANT</b>	<b>14,138</b>	<b>(240)</b>	<b>over</b>	<b>(283)</b>	<b>over</b>	<b>(349)</b>	<b>over</b>	<b>5,275</b>	<b>5,747</b>	<b>(472)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	448	0		0		0		326	326	0	
TELEPHONES	218	0		0		0		90	90	0	
MOBILE PHONES	7	0		0		0		0	0	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	75	0		4	under	6	under	27	19	8	under
MEMBERSHIP FEES/SUBSCRIPTIONS	169	0		0		0		168	168	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	14	0		0		0		14	14	0	
LEGAL EXPENSES	2	0		0		0		2	2	0	
HOSPITALITY / CIVIC RECOGNITION	25	0		0		0		25	25	0	
SECURITY UPLIFT FEES	3	0		0		0		3	3	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	12	under	16	under	20	under	24	0	24	under
TRAINING	188	0		0		0		76	76	0	
<b>ADMINISTRATION</b>	<b>1,293</b>	<b>12</b>	<b>under</b>	<b>20</b>	<b>under</b>	<b>26</b>	<b>under</b>	<b>831</b>	<b>799</b>	<b>32</b>	<b>under</b>

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,432	(27)	over	(27)	over	(27)	over	313	340	(27)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,561	1,561	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	20,114	29	under	34	under	41	under	10,096	10,060	36	under
INDEPENDENT SCHOOL PLACES	4,507	(277)	over	(346)	over	(454)	over	1,886	2,413	(527)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	326	0		0		0		269	269	0	
RESEARCH GRANTS - EDUCATION	41	0		0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		3	3	0	
P.E. FACILITIES	77	0		0		0		2	2	0	
ACTIVITIES PROGRAMME	351	0		0		0		277	277	0	
COUNSELLING	1,012	0		0		0		235	235	0	
COPYRIGHT AGREEMENT	198	0		0		0		198	198	0	
VAT FREE EXCURSIONS - EDUCATION	89	0		0		0		88	88	0	
PRIVATE INDIVIDUALS - GENERAL	9	0		0		0		9	9	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>30,430</b>	<b>(275)</b>	<b>over</b>	<b>(339)</b>	<b>over</b>	<b>(440)</b>	<b>over</b>	<b>14,983</b>	<b>15,501</b>	<b>(518)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	38,776	0		0		0		14,957	14,957	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>38,777</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>14,958</b>	<b>14,958</b>	<b>0</b>	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	325	0		0		0		325	325	0	
FOOTWEAR & CLOTHING GRANTS	1,944	0		0		0		1,653	1,653	0	
WORK EXPERIENCE	20	0		0		0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>2,289</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>1,978</b>	<b>1,978</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	342	0		0		0		170	170	0	
<b>FINANCING CHARGES</b>	<b>345</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>170</b>	<b>170</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>434,828</b>	<b>(302)</b>	<b>over</b>	<b>(350)</b>	<b>over</b>	<b>(423)</b>	<b>over</b>	<b>212,722</b>	<b>213,288</b>	<b>(566)</b>	<b>over</b>

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,627)	0		0		0		(32,009)	(32,009)	0	
CONTRIBUTIONS FROM OTHER BODIES	(2,258)	25	over rec	31	over rec	37	over rec	(1,528)	(1,571)	43	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		(1)	(1)	0	
EARLY YEARS FEES	(373)	277	over rec	319	over rec	386	over rec	(202)	(725)	523	over rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(21)	0		0		0		(21)	(21)	0	
OTHER INCOME	(24)	0		0		0		(17)	(17)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
<b>INCOME</b>	<b>(46,155)</b>	<b>302</b>	<b>over rec</b>	<b>350</b>	<b>over rec</b>	<b>423</b>	<b>over rec</b>	<b>(34,753)</b>	<b>(35,319)</b>	<b>566</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>388,673</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>177,969</b>	<b>177,969</b>	<b>0</b>	