

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 September 2023 (No 6)

Education Resources

Committee

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 08/09/23 £m	Actual to Period 6 08/09/23 £m	Variance 08/09/23 £m
£m	£m	£m			
417.789	417.789	0.000	150.947	150.947	0.000
417.789	417.789	0.000	150.947	150.947	0.000

Education Resources Variance Analysis 2023/24 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	301k under	APT&C Basic / Superannuation / National Insurance - 325k under	Early Years - 325k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
Transport and Plant	(1,274k) over	Pupil Transport - Strathclyde Passenger Transport - (1,246k) over	Schools - (1,246k) 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	(51k) over	<u>Payments to Other Bodies – 500k under</u> Independent School Places - (525k) over	<u>Early Years – 500k under</u> Schools - (525k) over	<u>The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other Local Authorities.</u> 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.
Transfer Payments	199k under	<u>Footwear and Clothing Grants - 200k under</u>	<u>Schools - 200k under</u>	<u>The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year, reflecting current demand.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	872k over recovered	<u>Fees and Charges - Other Local Authorities - 218k over recovered</u>	<u>Schools – 218k over recovered</u>	<u>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 income is used to support the cost of external placements.</u>
		Early Years Fees - 654k over recovered	Early Years - 654k 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	174,478	0		0		0		75,789	75,789	0	
TEACHERS SUPERANNUATION	39,467	0		0		0		17,257	17,257	0	
TEACHERS NI	18,058	0		0		0		8,532	8,532	0	
DAILY TEACHERS BASIC	1,370	0		0		0		1,370	1,370	0	
TEACHERS TRAINING	467	0		0		0		67	67	0	
APT&C BASIC	70,029	38	under	132	under	180	under	28,598	28,405	193	under
APT&C SUPERANNUATION	12,743	16	under	50	under	64	under	5,601	5,524	77	under
APT&C NIC	4,905	4	under	42	under	44	under	2,164	2,109	55	under
SESSIONAL WORK	92	0		0		0		92	92	0	
TRAVEL AND SUBSISTANCE	227	0		0		0		63	63	0	
OTHER EMPLOYEE COSTS	167	0		0		0		101	101	0	
PENSION INCREASES	434	1	under	0		3	under	181	178	3	under
PREMATURE RETIRALS	4,660	0		0		0		2,102	2,102	0	
ADDITIONAL PENSION COSTS	0	(12)	over	(27)	over	(27)	over	0	27	(27)	over
EMPLOYEE COSTS	327,097	47	under	197	under	264	under	141,917	141,616	301	under
PROPERTY COSTS											
RATES	14,915	0		0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	0		0		0		237	237	0	
SCOTTISH WATER - METERED CHARGES	764	0		0		0		125	125	0	
RENT	266	0		0		0		123	123	0	
SERVICE CHARGE	39	0		0		0		15	34	(19)	over
PROPERTY INSURANCE	482	0		0		0		1	1	0	
SECURITY COSTS	68	0		0		0		31	31	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	54	0		1	under	0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	49	0		0		0		49	49	0	
ADAPTIONS - INTERNAL CONTRACTORS	130	0		0		0		84	84	0	
ELECTRICITY - CONTRACT	5,278	0		0		0		1,746	1,746	0	
GAS	4,962	0		0		0		770	770	0	
HEATING OIL	164	0		0		0		14	14	0	
SOLID FUEL	171	0		0		0		47	47	0	
JANITOR SERVICE	104	0		0		0		19	19	0	
JANITORIAL SUPPLIES	13	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	249	0		0		0		216	246	(30)	over
HEALTH & HYGIENE MATERIALS	127	0		0		0		0	0	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
REFUSE UPLIFT	23	0		0		0		11	11	0	
OTHER PROPERTY COSTS	656	0		0		0		39	39	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	0		0		0		0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	30,717	0		1	under	0		4,515	4,568	(53)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 ESTIMATE TO DATE	PERIOD 6 ACTUAL TO DATE	PERIOD 6 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	113	0		0		0		98	98	0	
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,115	0		0		0		1,522	1,522	0	
I.T. ELECTRONIC MESSAGING	43	0		0		0		21	21	0	
EQUIPMENT, APPARATUS AND TOOLS	62	0		0		0		17	17	0	
SMALL TOOLS	3	0		0		0		2	2	0	
AIDS FOR CLIENTS	119	0		0		0		47	52	(5)	over
ADAPTATIONS FOR CLIENTS	9	0		0		0		7	7	0	
SUPPLIES FOR CLIENTS	1	0		0		0		1	1	0	
FURNITURE - OFFICE	10	0		0		0		9	9	0	
FURNITURE - GENERAL	95	0		0		0		23	23	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	9	0		0		0		9	9	0	
MATERIALS	18	0		0		0		14	14	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,686	0		(15)	over	(20)	over	734	753	(19)	over
PUPIL EQUITY FUNDING	7,100	0		0		0		0	0	0	
SAC FUNDING	209	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	80	0		0		0		24	24	0	
AUDIO VISUAL	16	0		0		0		10	10	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	9	0		0		0		6	6	0	
TV LICENCES - EDUCATION	23	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	42	0		0		0		20	20	0	
PROTECTIVE CLOTHING & UNIFORMS	23	0		0		0		19	19	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	26	0		0		0		0	0	0	
HEALTH AND SAFETY	67	0		0		0		47	47	0	
CATERING - CONTRACT	2,600	0		0		0		60	60	0	
CATERING - OUTWITH CONTRACT	9	0		0		0		1	1	0	
CATERING - EXTERNAL	6	0		0		0		4	4	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	9	0		0		0		9	9	0	
DELIVERY CHARGE	3	0		0		0		2	2	0	
SUPPLIES AND SERVICES	15,508	0		(15)	over	(20)	over	2,706	2,730	(24)	over

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TRANSPORT AND PLANT											
FLEET SERVICES - FUEL	19	0		0		0		19	19	0	
POOL CAR CHARGES-RENTAL	13	0		0		0		13	13	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	32	3	under	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	(2)	over	0		0		11	11	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		58	58	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	4	(3)	over	0		0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	0		0		2	2	0	
FLEET SERVICE CHARGES - FUEL	104	5	under	0		0		37	37	0	
FLEET SERVICE CHARGES - DRIVERS	1,255	0		0		0		1,254	1,254	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		169	169	0	
HIRE OF EXTERNAL VEHICLES	106	0		0		0		106	106	0	
HIRE OF SKIPS	3	(1)	over	0		(2)	over	1	5	(4)	over
EXTERNAL TRANSPORT CONTRACT	3	(1)	over	0		0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,701	0		0		0		1,626	1,649	(23)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,583	(90)	over	(287)	over	(287)	over	3,903	5,149	(1,246)	over
PUPIL TRANSPORT - OTHER	143	0		0		0		33	33	0	
TAXI CHARGES - AD HOC	0	0		0		(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	14,326	(90)	over	(287)	over	(290)	over	7,236	8,510	(1,274)	over
ADMINISTRATION											
PRINTING AND STATIONERY	413	0		0		0		289	289	0	
TELEPHONES	229	0		3	under	0		2	2	0	
MOBILE PHONES	7	0		0		0		1	1	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	70	0		0		0		16	16	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	94	0		0		0		94	94	0	
INSURANCE	76	0		0		0		0	0	0	
MEDICAL COSTS	10	0		0		0		10	10	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		0		3	3	0	
SECURITY UPLIFT FEES	2	0		0		0		2	2	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	4	under	12	under	15	under	30	0	30	under
TRAINING	268	0		0		0		148	148	0	
ADMINISTRATION	1,238	4	under	15	under	15	under	595	565	30	under

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	0	(1)	over	0		0		0	0	0	
OTHER LOCAL AUTHORITIES	1,432	0		(26)	over	(26)	over	127	153	(26)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO OTHER BODIES	19,101	0		0		0		8,822	8,322	500	under
INDEPENDENT SCHOOL PLACES	4,507	(200)	over	(369)	over	(448)	over	1,775	2,300	(525)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	309	0		0		0		308	308	0	
RESEARCH GRANTS - EDUCATION	43	0		0		0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		2	under	0		11	11	0	
P.E. FACILITIES	90	0		0		0		4	4	0	
ACTIVITIES PROGRAMME	557	0		0		0		63	63	0	
COUNSELLING	1,149	0		0		0		293	293	0	
COPYRIGHT AGREEMENT	211	0		0		0		211	211	0	
VAT FREE EXCURSIONS - EDUCATION	25	0		0		0		25	25	0	
PRIVATE INDIVIDUALS - GENERAL	7	0		0		0		7	7	0	
PAYMENT TO OTHER BODIES	29,700	(201)	over	(393)	over	(474)	over	13,252	13,303	(51)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	44,115	0		0		0		13,440	13,440	0	
PAYMENT TO CONTRACTORS	44,115	0		0		0		13,440	13,440	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	288	0		0		0		288	288	0	
FOOTWEAR & CLOTHING GRANTS	2,273	0		0		0		1,919	1,719	200	under
WORK EXPERIENCE	17	0		0		0		0	0	0	
CONCESSIONARY FARES	0	0		0		0		0	1	(1)	over
TRANSFER PAYMENTS	2,578	0		0		0		2,207	2,008	199	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	382	0		0		0		133	133	0	
FINANCING CHARGES	385	0		0		0		133	133	0	
TOTAL EXPENDITURE	465,664	(240)	over	(482)	over	(505)	over	186,001	186,873	(872)	over

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(165)	(165)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,276)	0		0		0		(31,842)	(31,842)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,271)	0		0		0		(1,740)	(1,740)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	0		0		0		(197)	(415)	218	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		(3)	(3)	0	
EARLY YEARS FEES	(410)	240	over rec	479	over rec	505	over rec	(158)	(812)	654	over rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		(5)	(5)	0	
OTHER INCOME	(57)	0		3	over rec	0		(57)	(57)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,875)	240	over rec	482	over rec	505	over rec	(35,054)	(35,926)	872	over rec
NET EXPENDITURE	417,789	0		0		0		150,947	150,947	0	