

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 21 May 2021 (No.2)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 21/05/21 £m	Actual to Period 2 to 21/05/21 £m	Variance to 21/05/21 £m
354.072	354.072	0.000	40.023	40.082	(0.059) over
0.000	0.000	0.000	0.000	0.277	(0.277)
354.072	354.072	0.000	40.023	40.359	(0.336) over

Education Resources Variance Analysis 2021/22 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(65k) over	Teachers Basic / Superannuation / National Insurance - (188k) over	COVID-19 - (188k) over	The overspend is due to additional Education recovery teachers who have been employed on 1-year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 124k under	Schools - 150k under	The underspend mainly relates to core Early Years posts and is the result of staff turnover and a delay in recruitment to fill posts.
			COVID-19 - (26k) over	The overspend is due to the cost of the additional school support assistants required for Lateral Flow Testing and other COVID related duties.
Property Costs	(60k) over	Cleaning and Janitorial Supplies and Equipment - (57k) over	COVID-19 - (57k) over	The overspend is due to increased cleaning requirements within schools and Early Years establishments.
Transport and Plant	(100k) over	Pupil Transport - Strathclyde Passenger Transport - (90k) over	Schools - (90k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(49k) over	Independent School Places - (79k) over	Schools - (79k) under recovered	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.
Income	(59k) under recovered	Contributions from Other Bodies - (59k) under recovered	Schools - (59k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
TEACHERS BASIC	149,426	18,283	18,424	(141)	over
TEACHERS SUPERANNUATION	35,046	4,120	4,152	(32)	over
TEACHERS NI	16,302	1,959	1,974	(15)	over
DAILY TEACHERS BASIC	1,258	14	14	0	
TEACHERS TRAINING	217	16	16	0	
APT&C BASIC	56,753	6,750	6,637	113	under
APT&C SUPERANNUATION	10,423	1,237	1,261	(24)	over
APT&C NIC	4,190	497	462	35	under
SESSIONAL WORK	124	6	6	0	
TRAVEL AND SUBSISTANCE	258	3	3	0	
OTHER EMPLOYEE COSTS	216	23	23	0	
PENSION INCREASES	434	72	68	4	under
PREMATURE RETIRALS	4,660	777	780	(3)	over
ADDITIONAL PENSION COSTS	0	0	2	(2)	over
EMPLOYEE COSTS	279,307	33,757	33,822	(65)	over
PROPERTY COSTS					
RATES	15,351	0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	70	70	0	
SCOTTISH WATER - METERED CHARGES	998	49	49	0	
RENT	246	28	28	0	
SERVICE CHARGE	33	24	24	0	
PROPERTY INSURANCE	480	0	0	0	
SECURITY COSTS	67	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	37	2	4	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1	1	1	0	
ADAPTIONS - INTERNAL CONTRACTORS	50	17	18	(1)	over
ELECTRICITY - CONTRACT	3,758	15	15	0	
GAS	2,244	171	171	0	
HEATING OIL	71	9	9	0	
SOLID FUEL	187	24	24	0	
JANITOR SERVICE	74	1	1	0	
JANITORIAL SUPPLIES	33	0	0	0	
CLEANING CONTRACT	65	65	65	0	
CLEANING OUTWITH CONTRACT	17	0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	172	26	83	(57)	over
HEALTH & HYGIENE MATERIALS	127	1	1	0	
WINDOW CLEANING	6	0	0	0	
STEWARD SERVICE	1	0	0	0	
REFUSE UPLIFT	13	0	0	0	
OTHER PROPERTY COSTS	38	3	3	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0	0	0	
PROPERTY COSTS	25,593	510	570	(60)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	144	70	70	0	
COMPUTER EQUIPMENT RENTAL	1	0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,313	333	333	0	
I.T. ELECTRONIC MESSAGING	19	11	11	0	
EQUIPMENT, APPARATUS AND TOOLS	53	8	8	0	
AIDS FOR CLIENTS	115	4	4	0	
FURNITURE - OFFICE	1	0	0	0	
FURNITURE - GENERAL	108	27	27	0	
MATERIALS, APPARATUS AND EQUIPMENT	986	321	323	(2)	over
PUPIL EQUITY FUNDING	6,143	2	2	0	
SAC FUNDING	1,935	0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	73	4	4	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	4	3	3	0	
TV LICENCES - EDUCATION	23	1	1	0	
FOODSTUFFS - GENERAL	5	1	1	0	
PROTECTIVE CLOTHING & UNIFORMS	11	6	7	(1)	over
LAUNDRY COSTS	2	0	0	0	
OTHER SUPPLIES AND SERVICES	10	0	0	0	
HEALTH AND SAFETY	70	0	0	0	
CATERING - CONTRACT	2,908	1	0	1	under
CATERING - OUTWITH CONTRACT	1	0	0	0	
CATERING - EXTERNAL	0	0	1	(1)	over
SUPPLIES AND SERVICES	15,925	792	795	(3)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
OTHER TRANSPORT COSTS	2	0	0	0	
INSURANCE	3	0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	37	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	2	3	(1)	over
FLEET SERVICE CHARGES - LEASING	52	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	68	6	2	4	under
FLEET SERVICE CHARGES - DRIVERS	1,017	0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	37	39	(2)	over
HIRE OF EXTERNAL VEHICLES	49	0	0	0	
HIRE OF SKIPS	0	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,011	121	121	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	407	497	(90)	over
PUPIL TRANSPORT - OTHER	134	11	20	(9)	over
TRANSPORT AND PLANT	10,544	584	684	(100)	over
ADMINISTRATION					
PRINTING AND STATIONERY	297	57	57	0	
TELEPHONES	239	30	30	0	
MOBILE PHONES	5	0	0	0	
ADVERTISING - OTHER	11	0	0	0	
POSTAGES/COURIERS	74	8	8	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	50	50	50	0	
INSURANCE	78	0	0	0	
MEDICAL COSTS	4	4	4	0	
HOSPITALITY / CIVIC RECOGNITION	2	2	2	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0	0	0	
TRAINING	99	20	20	0	
ADMINISTRATION	911	171	171	0	
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	0	0	1	(1)	over
OTHER LOCAL AUTHORITIES	1,337	65	64	1	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0	0	0	
PAYMENTS TO OTHER BODIES	20,783	2,871	2,841	30	under
INDEPENDENT SCHOOL PLACES	3,507	313	392	(79)	over
CONTRACT SPEECH THERAPY	678	0	0	0	
SCHOOL ACTIVITIES	116	12	12	0	
RESEARCH GRANTS - EDUCATION	17	0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0	0	0	
P.E. FACILITIES	104	0	0	0	
ACTIVITIES PROGRAMME	367	78	78	0	
COPYRIGHT AGREEMENT	115	70	70	0	
PAYMENT TO OTHER BODIES	28,620	3,410	3,459	(49)	over
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	36,518	1,948	1,948	0	
PAYMENT TO CONTRACTORS	36,518	1,948	1,948	0	
TRANSFER PAYMENTS					
EDUCATION MAINTENANCE ALLOWANCE	121	121	121	0	
FOOTWEAR & CLOTHING GRANTS	1,621	14	14	0	
WORK EXPERIENCE	19	0	0	0	
TRANSFER PAYMENTS	1,761	135	135	0	

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FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	62	0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	348	0	0	0	
FINANCING CHARGES	410	0	0	0	
TOTAL EXPENDITURE	399,589	41,307	41,584	(277)	over
INCOME					
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0	0	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,467)	(493)	(493)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,102)	(689)	(630)	(59)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	0	0	0	
EARLY YEARS FEES	(255)	(101)	(101)	0	
RENTAL INCOME	(20)	0	0	0	
COURSE FEES	(35)	0	0	0	
OTHER INCOME	(24)	(1)	(1)	0	
ACCOMMODATION INCOME FROM USERS	(883)	0	0	0	
INCOME	(44,817)	(1,284)	(1,225)	(59)	under rec
NET EXPENDITURE	354,772	40,023	40,359	(336)	over