

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2022 (No.14)

## Education Resources

## Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/22

Position After Transfers to Reserves at 31/03/22

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/22	Actual to Period 14 to 31/03/22 BEFORE Transfers	Variance to 31/03/22 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
365.619	358.413	7.206	(0.019)	365.619	357.754	7.865 under
11.172	13.111	(1.939)	(2.009)	11.172	12.856	(1.684) over
<b>376.791</b>	<b>371.524</b>	<b>5.267</b>	<b>(2.028)</b>	<b>376.791</b>	<b>370.610</b>	<b>6.181 under</b>
				0.000	7.883	(7.883) over
				<b>376.791</b>	<b>378.493</b>	<b>(1.702) over</b>

### Education Resources Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	3,066k under	Teachers Basic / Superannuation / National Insurance - 892k under	Schools - 916k under	There is an underspend on the 2021/2022 learning recovery funding allocation for additional teachers which has been carried forward to meet the costs up to the end of the school term.
		APT&C Basic / Superannuation / National Insurance - 2,139k under	Schools - 2,160k under	<p>The underspend mainly relates to Early Years posts and is the result of staff turnover and a delay in recruitment to fill posts.</p> <p>Specific grant funding was provided for the delivery of 1140 hours of Early Years and this element of the underspend has been carried forward to meet the cost of ELC expansion going forward.</p>
Property Costs	(753k) over	Electricity - (561k) over	COVID - (561k) over	The overspend is due to increased ventilation requirements within schools and establishments.
		<u>Solid Fuel - (143k) over</u>	<u>COVID - (143k) over</u>	The overspend reflects increased price and consumption within schools and establishments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	4,132k under	Aids for Clients - (90k) over	Schools - (90k) 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 - 812k under	Schools - 815k under	The underspend relates to schools carry forward, to be used in the April to June 2022 school session, as part of the Devolved Management Scheme in schools.
		Pupil Equity Fund - 2,591k under	Schools - 2,591k under	The underspend reflects the profile of Pupil Equity Fund (PEF) spend and commitment across the academic year in line with school improvement plans and has been carried forward to 2022/2023, to be used in the April to June 2022 school session.
		Protective Clothing and Uniforms - 109k under	COVID - 108k under	The underspend is due to less than anticipated expenditure incurred on PPE within schools and establishments throughout the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - 748k under	Schools - 748k under	<p>Expenditure on the provision of lunches in Early Years establishments is lower than anticipated. This funding has been carried forward to meet the costs of Early Years expansion going forward.</p> <p>In addition, there is an underspend on the Breakfast Club programme.</p>
Transport and Plant	(883k) over	<p>Pupil Transport - Special Educational Needs - (487k) over</p> <p>Pupil Transport - Strathclyde Passenger Transport - (408k) over</p>	<p>Schools - (487k) over</p> <p>Schools - (408k) over</p>	<p>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.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(191k) over	Other Local Authorities - (260k) over	Schools - (260k) over	The overspend is due to an increase in placements within other local authorities and is offset by an over recovery of income from other local authorities for placements within South Lanarkshire Council establishments.
		Payments to Other Bodies - 1,726k under	Schools - 1,728k under	The underspend is partly due to less than anticipated core Early Years spend. There is also an underspend on Early Years 1140 hours funding and this has been carried forward to meet the costs of ELC expansion going forward.
		Independent School Places - (1,827k) over	Schools - (846k) 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.
			COVID - (981k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools due to COVID.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Speech and Language Therapy - (113k) over  <u>Counselling - 321k under</u>	Schools - (113k) over  <u>Schools - 321k under</u>	This overspend reflects increased contract prices from the NHS based on the current number of sessions and also the level of service being provided.  The underspend reflects the profile of spend on Counselling Services across the academic year, which is due to continue in the April to June 2022 school session.
Transfer Payments	113k under	<u>Footwear and Clothing Grants - 111k under</u>	<u>Schools - 111k under</u>	The underspend reflects the expenditure on footwear and clothing grants during the year.
Income	556k over recovered	<u>Contributions from Other Bodies - (131k) under recovered</u>	<u>Schools - (131k) under recovered</u>	The under recovery reflects less than budgeted grant income and contributions across the Resource including Music, CQIS and Youth Employability Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Local Authorities - 371k over recovered	Schools - 371k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments. This over recovery offsets the cost of placements within other local authorities.
		Early Years Fees - 326k over recovered	Early Years - 326k 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 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	158,183	158,655	(472)	over
TEACHERS SUPERANNUATION	37,659	36,473	1,186	under
TEACHERS NI	17,531	17,353	178	under
DAILY TEACHERS BASIC	3,401	3,237	164	under
TEACHERS TRAINING	458	481	(23)	over
APT&C BASIC	61,182	59,311	1,871	under
APT&C OVERTIME	19	77	(58)	over
APT&C SUPERANNUATION	11,234	11,241	(7)	over
APT&C NIC	4,544	4,269	275	under
SESSIONAL WORK	192	235	(43)	over
TRAVEL AND SUBSISTANCE	134	89	45	under
OTHER EMPLOYEE COSTS	1,799	1,850	(51)	over
PENSION INCREASES	434	463	(29)	over
PREMATURE RETIRALS	4,660	4,597	63	under
ADDITIONAL PENSION COSTS	0	33	(33)	over
<b>EMPLOYEE COSTS</b>	<b>301,430</b>	<b>298,364</b>	<b>3,066</b>	<b>under</b>
PROPERTY COSTS				
RATES	14,508	14,533	(25)	over
SCOTTISH WATER - UNMETERED CHARGES	6	0	6	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	986	1,028	(42)	over
SCOTTISH WATER - METERED CHARGES	644	622	22	under
RENT	246	239	7	under
SERVICE CHARGE	45	68	(23)	over
PROPERTY INSURANCE	484	491	(7)	over
SECURITY COSTS	20	22	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26	37	(11)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	17	46	(29)	over
ADAPTIONS - INTERNAL CONTRACTORS	170	156	14	under
GAS MAINTENANCE COSTS	0	1	(1)	over
ELECTRICITY - CONTRACT	3,753	4,314	(561)	over
GAS	2,239	2,239	0	
HEATING OIL	71	80	(9)	over
SOLID FUEL	187	330	(143)	over
JANITOR SERVICE	68	47	21	under
JANITORIAL SUPPLIES	2	0	2	under
CLEANING CONTRACT	1,664	1,709	(45)	over
CLEANING OUTWITH CONTRACT	5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	751	665	86	under
HEALTH & HYGIENE MATERIALS	139	162	(23)	over
REFUSE UPLIFT	14	16	(2)	over
REMOVAL & STORAGE COSTS	1	1	0	
OTHER PROPERTY COSTS	482	475	7	under
ACCOMMODATION RECHARGE TO USERS	882	882	0	
<b>PROPERTY COSTS</b>	<b>27,410</b>	<b>28,163</b>	<b>(753)</b>	<b>over</b>
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	670	672	(2)	over
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,580	3,578	2	under
I.T. ELECTRONIC MESSAGING	74	76	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	58	71	(13)	over
SMALL TOOLS	9	9	0	
AIDS FOR CLIENTS	114	204	(90)	over
FURNITURE - OFFICE	66	75	(9)	over
FURNITURE - GENERAL	124	133	(9)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	13	13	0	
MATERIALS	30	37	(7)	over
MATERIALS, APPARATUS AND EQUIPMENT	4,156	3,344	812	under
PUPIL EQUITY FUNDING	2,608	17	2,591	under
LIBRARY/RESOURCE CENTRE MATERIALS	81	77	4	under
AUDIO VISUAL	28	31	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	19	24	(5)	over
TV LICENCES - EDUCATION	27	27	0	
FOODSTUFFS - GENERAL	154	169	(15)	over
PROTECTIVE CLOTHING & UNIFORMS	325	216	109	under
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	64	40	24	under
HEALTH AND SAFETY	3	2	1	under
CATERING - CONTRACT	3,238	2,490	748	under
CATERING - OUTWITH CONTRACT	6	2	4	under
CATERING - EXTERNAL	21	22	(1)	over
ARTIST FEES / PERFORMING ARTS / ENTERTA	6	8	(2)	over
DELIVERY CHARGE	8	4	4	under
<b>SUPPLIES AND SERVICES</b>	<b>15,484</b>	<b>11,352</b>	<b>4,132</b>	<b>under</b>



South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	13	25	(12)	over
OTHER TRANSPORT COSTS	3	1	2	under
INSURANCE	3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	43	10	33	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	26	1	under
FLEET SERVICE CHARGES - LEASING	52	53	(1)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	9	17	(8)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	7	(3)	over
FLEET SERVICE CHARGES - FUEL	68	102	(34)	over
FLEET SERVICE CHARGES - DRIVERS	1,095	1,101	(6)	over
FLEET SERVICE CHARGES - BUS ESCORTS	368	378	(10)	over
HIRE OF EXTERNAL VEHICLES	83	52	31	under
HIRE OF EXTERNAL PLANT	0	1	(1)	over
HIRE OF SKIPS	10	12	(2)	over
EXTERNAL TRANSPORT CONTRACT	2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,193	5,680	(487)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,496	5,904	(408)	over
PUPIL TRANSPORT - OTHER	279	257	22	under
<b>TRANSPORT AND PLANT</b>	<b>12,748</b>	<b>13,631</b>	<b>(883)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	838	819	19	under
TELEPHONES	218	206	12	under
MOBILE PHONES	29	38	(9)	over
ADVERTISING - OTHER	14	9	5	under
POSTAGES/COURIERS	67	57	10	under
MEMBERSHIP FEES/SUBSCRIPTIONS	333	339	(6)	over
INSURANCE	76	76	0	
MEDICAL COSTS	24	35	(11)	over
LEGAL EXPENSES	0	3	(3)	over
HOSPITALITY / CIVIC RECOGNITION	4	5	(1)	over
SECURITY UPLIFT FEES	7	7	0	
OTHER ADMIN COSTS	4	5	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	52	under
TRAINING	437	441	(4)	over
<b>ADMINISTRATION</b>	<b>2,103</b>	<b>2,040</b>	<b>63</b>	<b>under</b>
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	29	(29)	over
OTHER LOCAL AUTHORITIES	1,178	1,438	(260)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,554	9	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	29	29	0	
PAYMENTS TO OTHER BODIES	19,234	17,508	1,726	under
AGENCY FEES - COLLECTION OF COUNCIL TAX	0	3	(3)	over
INDEPENDENT SCHOOL PLACES	3,907	5,734	(1,827)	over
CONTRACT SPEECH THERAPY	678	791	(113)	over
SCHOOL ACTIVITIES	268	276	(8)	over
RESEARCH GRANTS - EDUCATION	40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	6	20	under
P.E. FACILITIES	15	8	7	under
ACTIVITIES PROGRAMME	716	732	(16)	over
COUNSELLING	948	627	321	under
COPYRIGHT AGREEMENT	189	186	3	under
VAT FREE EXCURSIONS - EDUCATION	1	22	(21)	over
PRIVATE INDIVIDUALS - GENERAL	26	26	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>28,818</b>	<b>29,009</b>	<b>(191)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	35,833	35,774	59	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	3	3	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>35,836</b>	<b>35,777</b>	<b>59</b>	<b>under</b>
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	994	994	0	
FOOTWEAR & CLOTHING GRANTS	1,877	1,766	111	under
WORK EXPERIENCE	2	0	2	under
<b>TRANSFER PAYMENTS</b>	<b>2,873</b>	<b>2,760</b>	<b>113</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	6	4	2	under
I.T. EQUIPMENT LEASING - CONTRACT	340	323	17	under
<b>FINANCING CHARGES</b>	<b>346</b>	<b>327</b>	<b>19</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>427,048</b>	<b>421,423</b>	<b>5,625</b>	<b>under</b>
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(44,551)	(44,556)	5	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(57)	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,922)	(1,791)	(131)	under rec
ESF GRANT	(471)	(471)	0	
FEES AND CHARGES - GENERAL	0	(1)	1	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,358)	(1,729)	371	over rec
PLAYGROUP ACCOMMODATION CHARGE	(25)	(14)	(11)	under rec
EARLY YEARS FEES	(695)	(1,021)	326	over rec
RENTAL INCOME	(20)	(15)	(5)	under rec
COURSE FEES	(72)	(72)	0	
INSURANCE RECOVERIES	0	(6)	6	over rec
OTHER INCOME	(24)	(27)	3	over rec
ACCOMMODATION INCOME FROM USERS	(883)	(883)	0	
<b>INCOME</b>	<b>(50,257)</b>	<b>(50,813)</b>	<b>556</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>376,791</b>	<b>370,610</b>	<b>6,181</b>	<b>under</b>