

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 13 August 2021 (No 5)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 13/08/21	Actual to Period 5 to 13/08/21	Variance to 13/08/21
£m	£m	£m	£m	£m	£m
358.157	358.157	0.000	94.962	95.081	(0.119) over
11.361	11.361	0.000	3.405	3.522	(0.117) over
369.518	369.518	0.000	98.367	98.603	(0.236) over

Education Resources Variance Analysis 2021/22 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	235k under	APT&C Basic / Superannuation / National Insurance - 233k under	Schools - 240k 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.
Property Costs	(85k) over	<u>Electricity - (62k) over</u> Gas - (46k) over	<u>COVID-19 - (62k) over</u> COVID-19 - (46k) over	The overspend is due to increased ventilation requirements within schools and establishments. The overspend is due to increased ventilation requirements within schools and establishments.
Transport and Plant	(310k) over	Pupil Transport - Special Educational Needs - (131k) over Pupil Transport - Strathclyde Passenger Transport - (140k) over	Schools - (131k) over Schools - (140k) 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. 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
Transport and Plant (cont)		<u>Pupil Transport - Other - (39k) over</u>	<u>Schools - (39k) over</u>	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(36k) over	Other Local Authorities - 39k under	Schools - 39k under	The underspend is due to a reduction in placements within Other Local Authorities and is being used to support the costs of Independent School Places below.
		Payments to Other Bodies - 107k under	Schools - 107k under	The underspend is due to less than anticipated core Early Years spend to date.
		Independent School Places - (182k) over	Schools - (182k) 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. This is partially offset by the underspend within Other Local Authorities.
Income	(94k) under recovered	Milk Subsidies - (40k) under recovered	Schools - (40k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - (69k) under recovered	Schools - (69k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

* 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	156,499	(141)	over	(655)	over	0		54,594	54,594	0	
TEACHERS SUPERANNUATION	37,464	(32)	over	(148)	over	0		12,265	12,265	0	
TEACHERS NI	17,420	(15)	over	(67)	over	0		5,845	5,845	0	
DAILY TEACHERS BASIC	1,244	0		0		0		213	213	0	
TEACHERS TRAINING	435	0		0		0		75	75	0	
APT&C BASIC	57,920	113	under	49	under	116	under	19,835	19,694	141	under
APT&C OVERTIME	0	0		(19)	over	(1)	over	0	2	(2)	over
APT&C SUPERANNUATION	10,862	(24)	over	(31)	over	(13)	over	3,728	3,737	(9)	over
APT&C NIC	4,365	35	under	57	under	91	under	1,482	1,381	101	under
SESSIONAL WORK	124	0		0		0		88	88	0	
TRAVEL AND SUBSISTANCE	220	0		0		0		14	14	0	
OTHER EMPLOYEE COSTS	263	0		0		0		105	105	0	
PENSION INCREASES	434	4	under	4	under	9	under	145	136	9	under
PREMATURE RETIRALS	4,660	(3)	over	(3)	over	(3)	over	1,553	1,556	(3)	over
ADDITIONAL PENSION COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
EMPLOYEE COSTS	291,910	(65)	over	(815)	over	197	under	99,942	99,707	235	under
PROPERTY COSTS											
RATES	15,351	0		0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	0		0		0		321	321	0	
SCOTTISH WATER - METERED CHARGES	898	0		0		19	under	222	199	23	under
RENT	246	0		0		0		73	73	0	
SERVICE CHARGE	33	0		0		0		30	30	0	
PROPERTY INSURANCE	480	0		0		0		1	1	0	
SECURITY COSTS	62	0		0		0		4	4	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	(2)	over	(2)	over	0		6	6	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	13	0		(2)	over	0		13	13	0	
ADAPTIONS - INTERNAL CONTRACTORS	155	(1)	over	(1)	over	0		25	25	0	
ELECTRICITY - CONTRACT	3,758	0		0		(10)	over	582	644	(62)	over
GAS	2,244	0		0		(59)	over	362	408	(46)	over
HEATING OIL	71	0		0		0		14	14	0	
SOLID FUEL	187	0		0		0		20	20	0	
JANITOR SERVICE	74	0		0		0		2	2	0	
JANITORIAL SUPPLIES	15	0		0		0		0	0	0	
CLEANING CONTRACT	1,421	0		(1,338)	over	(1)	over	1,402	1,403	(1)	over
CLEANING OUTWITH CONTRACT	7	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	580	(57)	over	(106)	over	1	under	192	191	1	under
HEALTH & HYGIENE MATERIALS	127	0		0		0		6	6	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	13	0		0		0		5	5	0	
OTHER PROPERTY COSTS	39	0		0		0		16	16	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	27,342	(60)	over	(1,449)	over	(50)	over	4,182	4,267	(85)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	338	0		0		0		308	308	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,129	0		0		0		982	982	0	
I.T. ELECTRONIC MESSAGING	28	0		0		0		28	28	0	
EQUIPMENT, APPARATUS AND TOOLS	47	0		0		1	under	21	20	1	under
SMALL TOOLS	0	0		0		(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	117	0		0		0		17	17	0	
FURNITURE - OFFICE	19	0		0		0		6	6	0	
FURNITURE - GENERAL	96	0		0		0		29	27	2	under
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0		0		0		0	2	(2)	over
MATERIALS	1	0		0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,346	(2)	over	(1)	over	0		952	952	0	
PUPIL EQUITY FUNDING	8,438	0		0		0		4	4	0	
SAC FUNDING	923	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	58	0		0		0		11	11	0	
AUDIO VISUAL	13	0		0		0		13	13	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		0		6	6	0	
TV LICENCES - EDUCATION	23	0		0		0		1	1	0	
FOODSTUFFS - GENERAL	9	0		0		0		9	9	0	
PROTECTIVE CLOTHING & UNIFORMS	406	(1)	over	(23)	over	0		37	37	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	24	0		0		0		11	11	0	
HEALTH AND SAFETY	70	0		0		0		0	0	0	
CATERING - CONTRACT	2,908	1	under	2	under	0		0	0	0	
CATERING - OUTWITH CONTRACT	2	0		0		1	under	0	0	0	
CATERING - EXTERNAL	1	(1)	over	(1)	over	(1)	over	1	1	0	
SUPPLIES AND SERVICES	18,004	(3)	over	(24)	over	0		2,436	2,436	0	

Education Resource - Total

TRANSPORT AND PLANT

Education Resource - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	2	0		0		0		0	0	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	0		0		3	under	7	2	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	(1)	over	(2)	over	0		11	11	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		(1)	over	36	36	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(1)	over	(2)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	1	under	1	under	1	1	0	
FLEET SERVICE CHARGES - FUEL	68	4	under	0		(1)	over	22	23	(1)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	(2)	over	2	under	0		117	117	0	
HIRE OF EXTERNAL VEHICLES	51	0		0		1	under	2	2	0	
HIRE OF SKIPS	3	(1)	over	(1)	over	0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,013	0		(41)	over	(122)	over	981	1,112	(131)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,453	(90)	over	(85)	over	(127)	over	2,282	2,422	(140)	over
PUPIL TRANSPORT - OTHER	141	(9)	over	(21)	over	(25)	over	58	97	(39)	over
TRANSPORT AND PLANT	11,130	(100)	over	(148)	over	(273)	over	3,520	3,830	(310)	over
ADMINISTRATION											
PRINTING AND STATIONERY	404	0		0		0		227	227	0	
TELEPHONES	235	0		0		0		72	72	0	
MOBILE PHONES	10	0		0		0		10	10	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	74	0		0		0		19	19	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	111	0		0		0		111	111	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	17	0		0		0		17	17	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		0		3	3	0	
SECURITY UPLIFT FEES	3	0		0		0		0	0	0	
OTHER ADMIN COSTS	7	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	0		8	under	21	under	21	0	21	under
TRAINING	137	0		0		6	under	137	131	6	under
ADMINISTRATION	1,143	0		8	under	27	under	617	590	27	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,137	1	under	0		28	under	296	257	39	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	20,202	30	under	35	under	84	under	7,187	7,080	107	under
INDEPENDENT SCHOOL PLACES	3,907	(79)	over	(69)	over	(121)	over	1,026	1,208	(182)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	122	0		0		0		22	22	0	
RESEARCH GRANTS - EDUCATION	40	0		0		0		40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		0	0	0	
P.E. FACILITIES	88	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	510	0		0		0		115	115	0	
COUNSELLING	822			0		0		64	64	0	
COPYRIGHT AGREEMENT	185	0		0		0		185	185	0	
PAYMENT TO OTHER BODIES	29,287	(49)	over	(34)	over	(9)	over	8,941	8,977	(36)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	36,047	0		0		21	under	11,215	11,188	27	under
PAYMENT TO CONTRACTORS	36,047	0		0		21	under	11,215	11,188	27	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	321	0		0		0		321	321	0	
FOOTWEAR & CLOTHING GRANTS	1,917	0		0		0		1,470	1,470	0	
WORK EXPERIENCE	17	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,255	0		0		0		1,791	1,791	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	344	0		0		0		125	125	0	
FINANCING CHARGES	347	0		0		0		125	125	0	
TOTAL EXPENDITURE	417,465	(277)	over	(2,462)	over	(87)	over	132,769	132,911	(142)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,172)	0		0		0		(32,144)	(32,144)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		(30)	under rec	(45)	(5)	(40)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(3,327)	(59)	under rec	(64)	under rec	(64)	under rec	(1,007)	(938)	(69)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(970)	0		0		0		0	0	0	
NURSERY VOUCHER INCOME	(1)			0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	0		(5)	under rec	(5)	under rec	(10)	0	(10)	under rec
EARLY YEARS FEES	(255)	0		0		12	over rec	(210)	(235)	25	over rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		(9)	(9)	0	
OTHER INCOME	(24)	0		0		0		(5)	(5)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,947)	(59)	under rec	(69)	under rec	(87)	under rec	(34,402)	(34,308)	(94)	under rec
NET EXPENDITURE	369,518	(336)	over	(2,531)	over	(174)	over	98,367	98,603	(236)	over