

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 10 September 2021 (No 6)

Education Resources

Service Departments :-

Education

COVID-19

**Total Education Resources**

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 10/09/21	Actual to Period 6 to 10/09/21	Variance to 10/09/21
£m	£m	£m	£m	£m	£m
358.521	358.521	0.000	121.773	121.852	(0.079) over
11.361	11.361	0.000	4.134	4.304	(0.170) over
<b>369.882</b>	<b>369.882</b>	<b>0.000</b>	<b>125.907</b>	<b>126.156</b>	<b>(0.249) over</b>

**Education Resources Variance Analysis 2021/22 (Period 6)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	282k under	APT&C Basic / Superannuation / National Insurance - 275k under	Schools - 275k 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	(140k) over	Electricity - (125k) over	COVID-19 - (125k) over	The overspend is due to increased ventilation requirements within schools and establishments.
		Gas - (43k) over	COVID-19 - (43k) over	The overspend is due to increased ventilation requirements within schools and establishments.
Transport and Plant	(360k) over	Pupil Transport - Special Educational Needs - (152k) over	Schools - (152k) 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 - (146k) over	Schools - (146k) over	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)		Pupil Transport - Other - (34k) over	Schools - (34k) 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	(44k) over	Other Local Authorities - 43k under	Schools - 43k 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 - 209k under	Schools - 209k under	The underspend is due to less than anticipated core Early Years spend to date.
		Independent School Places - (296k) over	Schools - (296k) 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	(50k) under recovered	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 3 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	157,229	(655)	over	0		0		66,572	66,572	0	
TEACHERS SUPERANNUATION	37,633	(148)	over	0		0		14,970	14,970	0	
TEACHERS NI	17,498	(67)	over	0		0		7,108	7,108	0	
DAILY TEACHERS BASIC	1,244	0		0		0		237	237	0	
TEACHERS TRAINING	435	0		0		0		117	117	0	
APT&C BASIC	59,296	49	under	116	under	141	under	24,055	23,891	164	under
APT&C OVERTIME	0	(19)	over	(1)	over	(2)	over	0	2	(2)	over
APT&C SUPERANNUATION	11,113	(31)	over	(13)	over	(9)	over	4,582	4,527	55	under
APT&C NIC	4,466	57	under	91	under	101	under	1,715	1,659	56	under
SESSIONAL WORK	148	0		0		0		148	148	0	
TRAVEL AND SUBSISTANCE	196	0		0		0		19	19	0	
OTHER EMPLOYEE COSTS	262	0		0		0		109	109	0	
PENSION INCREASES	434	4	under	9	under	9	under	181	170	11	under
PREMATURE RETIRALS	4,660	(3)	over	(3)	over	(3)	over	1,942	1,942	0	
ADDITIONAL PENSION COSTS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
<b>EMPLOYEE COSTS</b>	<b>294,614</b>	<b>(815)</b>	<b>over</b>	<b>197</b>	<b>under</b>	<b>235</b>	<b>under</b>	<b>121,755</b>	<b>121,473</b>	<b>282</b>	<b>under</b>
PROPERTY COSTS											
RATES	15,323	0		0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	0		0		0		321	321	0	
SCOTTISH WATER - METERED CHARGES	898	0		19	under	23	under	227	199	28	under
RENT	246	0		0		0		126	126	0	
SERVICE CHARGE	33	0		0		0		25	25	0	
PROPERTY INSURANCE	480	0		0		0		2	2	0	
SECURITY COSTS	62	0		0		0		5	5	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	(2)	over	0		0		8	8	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	10	(2)	over	0		0		10	10	0	
ADAPTIONS - INTERNAL CONTRACTORS	155	(1)	over	0		0		16	16	0	
GAS HEATING LEASE COSTS	13	0		0		0		13	13	0	
ELECTRICITY - CONTRACT	3,758	0		(10)	over	(62)	over	877	1,002	(125)	over
GAS	2,244	0		(59)	over	(46)	over	423	466	(43)	over
HEATING OIL	71	0		0		0		19	19	0	
SOLID FUEL	187	0		0		0		24	24	0	
JANITOR SERVICE	69	0		0		0		6	6	0	
JANITORIAL SUPPLIES	15	0		0		0		0	0	0	
CLEANING CONTRACT	1,432	(1,338)	over	(1)	over	(1)	over	1,415	1,416	(1)	over
CLEANING OUTWITH CONTRACT	7	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	580	(106)	over	1	under	1	under	261	260	1	under
HEALTH & HYGIENE MATERIALS	127	0		0		0		8	8	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		7	7	0	
OTHER PROPERTY COSTS	39	0		0		0		26	26	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
<b>PROPERTY COSTS</b>	<b>27,326</b>	<b>(1,449)</b>	<b>over</b>	<b>(50)</b>	<b>over</b>	<b>(85)</b>	<b>over</b>	<b>4,701</b>	<b>4,841</b>	<b>(140)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	406	0		0		0		385	385	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,830	0		0		0		1,012	1,012	0	
I.T. ELECTRONIC MESSAGING	36	0		0		0		34	34	0	
EQUIPMENT, APPARATUS AND TOOLS	46	0		1	under	1	under	20	20	0	
SMALL TOOLS	1	0		(1)	over	(1)	over	1	1	0	
AIDS FOR CLIENTS	117	0		0		0		20	18	2	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	2	(2)	over
FURNITURE - OFFICE	18	0		0		0		10	10	0	
FURNITURE - GENERAL	95	0		0		2	under	34	34	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	4	0		0		(2)	over	4	4	0	
MATERIALS	18	0		0		0		18	18	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,280	(1)	over	0		0		634	634	0	
PUPIL EQUITY FUNDING	5,764	0		0		0		4	4	0	
SAC FUNDING	750	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	58	0		0		0		16	16	0	
AUDIO VISUAL	20	0		0		0		20	20	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		0		0		7	7	0	
TV LICENCES - EDUCATION	23	0		0		0		3	3	0	
FOODSTUFFS - GENERAL	27	0		0		0		26	26	0	
PROTECTIVE CLOTHING & UNIFORMS	405	(23)	over	0		0		37	37	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	36	0		0		0		35	35	0	
HEALTH AND SAFETY	70	0		0		0		0	0	0	
CATERING - CONTRACT	3,145	2	under	0		0		159	159	0	
CATERING - OUTWITH CONTRACT	1	0		1	under	0		1	1	0	
CATERING - EXTERNAL	1	(1)	over	(1)	over	0		1	1	0	
DELIVERY CHARGE	0	(1)	over	0		0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>16,160</b>	<b>(24)</b>	<b>over</b>	<b>0</b>		<b>0</b>		<b>2,481</b>	<b>2,481</b>	<b>0</b>	

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	24	0		0		0		24	24	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	0		3	under	5	under	6	2	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	(2)	over	0		0		11	12	(1)	over
FLEET SERVICE CHARGES - LEASING	52	0		(1)	over	0		36	36	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(1)	over	(2)	over	(4)	over	0	5	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	1	under	1	under	0		2	2	0	
FLEET SERVICE CHARGES - FUEL	68	0		(1)	over	(1)	over	27	25	2	under
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		1,005	1,005	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	2	under	0		0		118	142	(24)	over
HIRE OF EXTERNAL VEHICLES	50	0		1	under	0		2	2	0	
HIRE OF SKIPS	4	(1)	over	0		0		0	4	(4)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,013	(41)	over	(122)	over	(131)	over	1,103	1,255	(152)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,453	(85)	over	(127)	over	(140)	over	2,286	2,432	(146)	over
PUPIL TRANSPORT - OTHER	141	(21)	over	(25)	over	(39)	over	66	100	(34)	over
<b>TRANSPORT AND PLANT</b>	<b>11,154</b>	<b>(148)</b>	<b>over</b>	<b>(273)</b>	<b>over</b>	<b>(310)</b>	<b>over</b>	<b>4,687</b>	<b>5,047</b>	<b>(360)</b>	<b>over</b>
ADMINISTRATION											
PRINTING AND STATIONERY	424	0		0		0		288	288	0	
TELEPHONES	232	0		0		0		85	85	0	
MOBILE PHONES	13	0		0		0		13	13	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	74	0		0		0		22	22	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	137	0		0		0		137	137	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	20	0		0		0		20	20	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		0		3	3	0	
SECURITY UPLIFT FEES	3	0		0		0		1	1	0	
OTHER ADMIN COSTS	7	0		0		0		2	2	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	8	under	21	under	21	under	25	0	25	under
TRAINING	153	0		6	under	6	under	153	147	6	under
<b>ADMINISTRATION</b>	<b>1,208</b>	<b>8</b>	<b>under</b>	<b>27</b>	<b>under</b>	<b>27</b>	<b>under</b>	<b>749</b>	<b>718</b>	<b>31</b>	<b>under</b>

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,137	0		28	under	39	under	316	273	43	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	19,671	35	under	84	under	107	under	7,422	7,213	209	under
INDEPENDENT SCHOOL PLACES	3,907	(69)	over	(121)	over	(182)	over	1,195	1,491	(296)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	123	0		0		0		44	44	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	87	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	503	0		0		0		153	153	0	
COUNSELLING	823	0		0		0		85	85	0	
COPYRIGHT AGREEMENT	186	0		0		0		186	186	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>28,751</b>	<b>(34)</b>	<b>over</b>	<b>(9)</b>	<b>over</b>	<b>(36)</b>	<b>over</b>	<b>9,447</b>	<b>9,491</b>	<b>(44)</b>	<b>over</b>
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	36,048	0		21	under	27	under	14,316	14,284	32	under
<b>PAYMENT TO CONTRACTORS</b>	<b>36,048</b>	<b>0</b>		<b>21</b>	<b>under</b>	<b>27</b>	<b>under</b>	<b>14,316</b>	<b>14,284</b>	<b>32</b>	<b>under</b>
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	328	0		0		0		328	328	0	
FOOTWEAR & CLOTHING GRANTS	1,917	0		0		0		1,652	1,652	0	
WORK EXPERIENCE	18	0		0		0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>2,263</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>1,980</b>	<b>1,980</b>	<b>0</b>	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	344	0		0		0		156	156	0	
<b>FINANCING CHARGES</b>	<b>347</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>156</b>	<b>156</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>417,871</b>	<b>(2,462)</b>	<b>over</b>	<b>(87)</b>	<b>over</b>	<b>(142)</b>	<b>over</b>	<b>160,272</b>	<b>160,471</b>	<b>(199)</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	(42,215)	0		0		0		(32,144)	(32,144)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		(30)	under rec	(40)	under rec	(21)	(21)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,327)	(64)	under rec	(64)	under rec	(69)	under rec	(929)	(860)	(69)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(970)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(5)	under rec	(5)	under rec	(10)	under rec	(10)	0	(10)	under rec
EARLY YEARS FEES	(255)	0		12	over rec	25	over rec	(255)	(284)	29	over rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		(29)	(29)	0	
OTHER INCOME	(24)	0		0		0		(5)	(5)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,989)	(69)	under rec	(87)	under rec	(94)	under rec	(34,365)	(34,315)	(50)	under rec
NET EXPENDITURE	369,882	(2,531)	over	(174)	over	(236)	over	125,907	126,156	(249)	over