

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 11 September 2020 (No.6)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 11/09/20 £m	Actual to Period 6 to 11/09/20 £m	Variance to 11/09/20 £m
349.374	349.374	0.000	115.907	115.668	0.239 under
0.000	0.000	0.000	0.000	2.187	(2.187)
349.374	349.374	0.000	115.907	117.855	(1.948) over

Education Resources Variance Analysis 2020/21 (Period 6)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,229k) over	Teachers Basic / Superannuation / National Insurance - (1,245k) over	<u>Schools - (489k) over</u>	The overspend reflects the additional teaching staff required due to the growth in pupil numbers.
			COVID-19 - (756k) over	The overspend is mainly due to the increased cost of supply teachers in relation to SNCT guidance on payment arrangements for staff due to COVID-19. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 217k under	<u>Schools - 300k under</u>	These costs will be funded from the additional Scottish Government grant for teachers. The underspend mainly relates to Early Years posts, where the timing of the expansion project resulted in a delay in the recruitment to fill posts.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance	COVID-19 - (83k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in hub and ASN schools outwith term time. These costs will be funded from the additional Scottish Government grant for teachers and support.
		Sessional Work - (153k) over	Schools - 100k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures at the start of this financial year.
			COVID-19 - (253k) over	The relates to the cost of sessional staff that supported the provision of Summer Hubs during school closures.
Property Costs	175k under	Rates - 337k under	Schools - 337k under	The underspend is due to the timing of rates charges from schools and establishments becoming operational and rates rebates received in relation to previous financial years.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Gas - 103k under	Schools - 103k under	The underspend is due to the reduced consumption of gas while schools were closed during lockdown.
		Cleaning and Janitorial Supplies and Equipment - (260k) over	COVID-19 - (260k) over	<p>The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies following the return to schools in August.</p> <p>These costs will be managed from the additional Scottish Government grant for mobilisation costs.</p>
Supplies and Services	(193k) over	Materials, Apparatus and Equipment - (62k) over	COVID-19 - (66k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.
		Protective Clothing and Uniforms - (565k) over	COVID-19 - (565k) over	<p>The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.</p> <p>These costs will be managed from the additional Scottish Government grant for mobilisation costs.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Catering - Contract - 442k under</u>	<u>Schools - 442k under</u>	The underspend is mainly due to underspends in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and is being used to help manage the costs of COVID.
Transport and Plant	(331k) over	Pupil Transport - Special Educational Needs - (235k) over Pupil Transport - Strathclyde Passenger Transport - (88k) over	Schools - (235k) over Schools - (88k) over	This relates to the cost of transporting children with Additional Support Needs to school. This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Administration Costs	(84k) over	Printing and Stationery - (72k) over	COVID-19 - (72k) over	The overspend is mainly due to costs associated with COVID-19 related signage required for schools for their return in August.
Payments to Other Bodies	50k under	<u>Other Local Authorities - 106k under</u>	<u>Schools - 113k under</u>	The underspend is due a reduction in placements within Other Local Authorities and will be used to manage the costs of Independent School Places below.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Payments to Other Bodies - 157k under	<u>Schools - 200k under</u>	The underspend is mainly due to less than anticipated core Early Years spend to date.
			COVID-19 - (43k) over	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers to date.
		<u>Independent School Places - (213k) over</u>	<u>Schools - (213k) over</u>	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools. This is partially offset by the underspend on placements within Other Local Authorities above.
Income	(406k) under recovered	Milk Subsidies - (44k) under recovered	Schools - (44k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19.
		Contributions from Other Bodies - (52k) under recovered	Schools - (52k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - (306k) under recovered	Schools - (306k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result COVID-19,

* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 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	149,462	(282)	over	(375)	over	(375)	over	65,628	66,558	(930)	over
TEACHERS SUPERANNUATION	35,145	(65)	over	(86)	over	(86)	over	14,758	14,972	(214)	over
TEACHERS NI	16,345	(31)	over	(41)	over	(41)	over	7,026	7,127	(101)	over
DAILY TEACHERS BASIC	1,193	0		0		0		450	450	0	
TEACHERS TRAINING	445	0		0		0		212	212	0	
APT&C BASIC	54,514	(61)	over	(68)	over	(53)	over	22,392	22,227	165	under
APT&C OVERTIME	0	(33)	over	(33)	over	(41)	over	0	52	(52)	over
APT&C SUPERANNUATION	9,906	(3)	over	(3)	over	(3)	over	4,151	4,114	37	under
APT&C NIC	4,031	(2)	over	(2)	over	(2)	over	1,756	1,741	15	under
SESSIONAL WORK	120	0		0		(21)	over	102	255	(153)	over
TRAVEL AND SUBSISTANCE	255	0		0		0		18	18	0	
OTHER EMPLOYEE COSTS	205	0		(4)	over	(4)	over	32	37	(5)	over
PENSION INCREASES	434	4	under	7	under	8	under	217	207	10	under
PREMATURE RETIRALS	4,660	0		(1)	over	(1)	over	2,330	2,331	(1)	over
EMPLOYEE COSTS	276,715	(473)	over	(606)	over	(619)	over	119,072	120,301	(1,229)	over
PROPERTY COSTS											
RATES	15,417	29	under	29	under	246	under	308	(29)	337	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	0		0		0		303	303	0	
SCOTTISH WATER - METERED CHARGES	543	0		0		0		234	234	0	
RENT	246	0		0		0		139	139	0	
SERVICE CHARGE	33	0		0		0		0	0	0	
FACTORING CHARGES	0	1	under	0		0		0	0	0	
PROPERTY INSURANCE	480	(1)	over	(2)	over	(2)	over	0	2	(2)	over
SECURITY COSTS	65	0		0		0		12	12	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35	0		0		0		7	7	0	
LIFE CYCLE MAINTENANCE	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	31	0		0		0		31	32	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	65	2	under	1	under	0		21	25	(4)	over
ELECTRICITY - CONTRACT	3,750	0		0		0		972	972	0	
GAS	2,260	0		73	under	103	under	436	333	103	under
HEATING OIL	71	0		0		0		13	13	0	
SOLID FUEL	187	0		0		0		4	4	0	
JANITOR SERVICE	64	1	under	1	under	1	under	0	(1)	1	under
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	22	0		0		0		13	13	0	
CLEANING OUTWITH CONTRACT	22	0		0		0		21	21	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	178	(112)	over	(167)	over	(219)	over	47	307	(260)	over
HEALTH & HYGIENE MATERIALS	50	1	under	1	under	1	under	0	(1)	1	under
WINDOW CLEANING	5	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	5	0		0		0		1	1	0	
OTHER PROPERTY COSTS	40	0		0		0		18	18	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,461	(79)	over	(64)	over	130	under	3,463	3,288	175	under

South Lanarkshire Council

Education Resource - Total

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	187	0		0		0		150	150	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,738	0		0		0		885	885	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0		16	16	0	
EQUIPMENT, APPARATUS AND TOOLS	44	(1)	over	(1)	over	(1)	over	3	4	(1)	over
AIDS FOR CLIENTS	118	0		0		0		19	12	7	under
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	7	(7)	over
FURNITURE - OFFICE	12	(1)	over	0		(1)	over	12	12	0	
FURNITURE - GENERAL	84	4	under	5	under	6	under	5	5	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	4	(1)	over	(3)	over	(3)	over	4	4	0	
MATERIALS	0	0		(3)	over	(3)	over	0	5	(5)	over
MATERIALS, APPARATUS AND EQUIPMENT	1,767	(16)	over	(49)	over	(64)	over	274	336	(62)	over
PUPIL EQUITY FUNDING	4,408	0		0		0		0	0	0	
SAC FUNDING	507	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	68	0		0		0		12	12	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	0		0		0		8	8	0	
TV LICENCES - EDUCATION	23	0		0		0		9	9	0	
FOODSTUFFS - GENERAL	7	1	under	0		(2)	over	0	2	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	13	(2)	over	(36)	over	(191)	over	9	574	(565)	over
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	21	0		0		0		0	0	0	
HEALTH AND SAFETY	154	0		0		0		0	0	0	
CATERING - CONTRACT	2,906	0		0		0		442	0	442	under
SUPPLIES AND SERVICES	13,094	(16)	over	(87)	over	(259)	over	1,848	2,041	(193)	over

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TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	3	0		0		0		1	1	0	
INSURANCE	4	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0		3	under	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		9	9	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		0		13	13	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		(3)	over	0	4	(4)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		1	1	0	
FLEET SERVICE CHARGES - FUEL	68	0		0		0		4	4	0	
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		990	990	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		150	150	0	
HIRE OF EXTERNAL VEHICLES	60	1	under	0		0		0	0	0	
HIRE OF SKIPS	0	0		(1)	over	(1)	over	0	8	(8)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,011	0		0		(252)	over	1,030	1,265	(235)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		(42)	over	(43)	over	2,441	2,529	(88)	over
PUPIL TRANSPORT - OTHER	133	0		0		0		3	3	0	
TRANSPORT AND PLANT	10,541	1	under	(43)	over	(296)	over	4,646	4,977	(331)	over
ADMINISTRATION											
PRINTING AND STATIONERY	438	(17)	over	(69)	over	(69)	over	204	276	(72)	over
TELEPHONES	213	0		0		0		69	69	0	
MOBILE PHONES	16	0		0		0		12	12	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	80	(1)	over	(1)	over	(1)	over	33	34	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	129	0		0		0		90	90	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	6	(2)	over	(2)	over	(2)	over	3	6	(3)	over
LEGAL EXPENSES	1	0		0		0		1	1	0	
HOSPITALITY / CIVIC RECOGNITION	0	0		0		(8)	over	0	8	(8)	over
SECURITY UPLIFT FEES	3	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0		0		0		0	0	0	
TRAINING	335	0		0		0		57	57	0	
ADMINISTRATION	1,362	(20)	over	(72)	over	(80)	over	469	553	(84)	over

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,327	0		0		0		371	265	106	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	13	0		(1)	over	0		0	0	0	
PAYMENTS TO OTHER BODIES	19,211	(22)	over	(40)	over	(43)	over	4,715	4,558	157	under
INDEPENDENT SCHOOL PLACES	3,507	0		0		0		1,553	1,766	(213)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	121	3	under	3	under	0		0	0	0	
RESEARCH GRANTS - EDUCATION	18	0		0		0		8	8	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		0	0	0	
P.E. FACILITIES	94	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	375	0		0		0		199	199	0	
COPYRIGHT AGREEMENT	173	0		0		0		173	173	0	
VAT FREE EXCURSIONS - EDUCATION	11	0		0		0		11	11	0	
PAYMENT TO OTHER BODIES	27,119	(19)	over	(38)	over	(43)	over	8,582	8,532	50	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,547	0		0		40	under	14,175	14,105	70	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,548	0		0		40	under	14,176	14,106	70	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	405	0		0		0		405	405	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		0		1,611	1,611	0	
WORK EXPERIENCE	15	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,041	0		0		0		2,016	2,016	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	334	0		0		0		135	135	0	
FINANCING CHARGES	396	0		0		0		184	184	0	
TOTAL EXPENDITURE	392,277	(606)	over	(910)	over	(1,127)	over	154,456	155,998	(1,542)	over

South Lanarkshire Council

Education Resource - Total

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(38,933)	0		0		0		(36,542)	(36,542)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(24)	under rec	(32)	under rec	(36)	under rec	(48)	(4)	(44)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,429)	(52)	under rec	(52)	under rec	(52)	under rec	(660)	(608)	(52)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(4)	under rec	(4)	under rec	(4)	under rec	(9)	(5)	(4)	under rec
EARLY YEARS FEES	(549)	(153)	under rec	(204)	under rec	(255)	under rec	(306)	0	(306)	under rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		0	0	0	
OTHER INCOME	(24)	0		0		0		(12)	(12)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(42,903)	(233)	under rec	(292)	under rec	(347)	under rec	(38,549)	(38,143)	(406)	under rec
NET EXPENDITURE	349,374	(839)	over	(1,202)	over	(1,474)	over	115,907	117,855	(1,948)	over