

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 December 2021 (No.10)

Education Resources

Service Departments :-

Education
COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/12/21

Position After Transfers to Reserves at 31/12/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/12/21 £m	Actual to Period 10 to 31/12/21 BEFORE Transfers £m	Variance to 31/12/21 BEFORE Transfers £m
£m	£m	£m	£m	£m	£m	£m
362.743	355.537	7.206	(0.019)	247.129	241.591	5.538 under
11.903	13.842	(1.939)	(2.009)	8.148	9.280	(1.132) over
374.646	369.379	5.267	(2.028)	255.277	250.871	4.406 under
				0.000	5.557	(5.557) over
				255.277	256.428	(1.151) over

Education Resources Variance Analysis 2021/22 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	2,105k under	<u>Teachers Basic / Superannuation / National Insurance - 650k under</u> APT&C Basic / Superannuation / National Insurance - 1,427k under	<u>Schools - 650k under</u> Schools - 1,448k under	<p>There is an underspend on the current year learning recovery funding allocation for additional teachers which will be carried forward to meet the costs up to the end of the school term.</p> <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 will be carried forward to meet the cost of ELC expansion going forward.</p>
Property Costs	(344k) over	Electricity - (406k) over <u>Health and Hygiene Materials - 46k under</u>	COVID-19 - (406k) over <u>Schools - 46k under</u>	<p>The overspend is due to increased ventilation requirements within schools and establishments.</p> <p>This underspend is due to reduced levels of expenditure by Education establishments on sanitary products.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	3,040k under	<u>Aids for Clients - (81k) over</u>	<u>Schools - (81k) over</u>	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		<u>Materials / Materials, Apparatus and Equipment - (85k) over</u>	<u>Schools - (85k) over</u>	The overspend is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		<u>Pupil Equity Fund - 2,692k under</u>	<u>Schools - 2,692k under</u>	The underspend reflects the profile of Pupil Equity Fund (PEF) spend and commitment across the academic year in line with school improvement plans and will therefore be carried forward to 2022/2023, to be used in the April to June 2022 school session.
		<u>Protective Clothing and Uniforms - (50k) over</u>	<u>COVID-19 - (50k) over</u>	The overspend is due to expenditure incurred on the school winter clothing programme as is offset by Scottish Government funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Catering - 565k under</u>	<u>Schools - 565k under</u>	Expenditure on the provision of lunches in Early Years establishments is lower than anticipated. This funding will be carried forward to meet the costs of Early Years expansion going forward. In addition, there is an underspend on the Breakfast Club programme.
Transport and Plant	(451k) over	Pupil Transport - Special Educational Needs - (172k) over Pupil Transport - Strathclyde Passenger Transport - (291k) over	Schools - (172k) over Schools - (291k) 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
Payments to Other Bodies	(442k) over	Other Local Authorities - (274k) over	Schools - (274k) 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 - 1,201k under	Schools - 1,201k under	The underspend is partly due to less than anticipated core Early Years spend to date. There is also an underspend on Early Years 1140 hours funding and this will be carried forward to meet the costs of ELC expansion going forward.
		Independent School Places - (1,282k) over	Schools - (627k) 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-19 - (655k) 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)		<u>Speech and Language Therapy - (87k) over</u>	<u>Schools - (87k) over</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.
Income	424k under recovered	<u>Contributions from Other Local Authorities - 303k over recovered</u> <u>Early Years Fees - 108k over recovered</u>	<u>Schools - 303k over recovered</u> <u>Early Years - 108k over recovered</u>	<p>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.</p> <p>The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.</p>

* 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 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	160,230	0		0		0		116,201	115,718	483	under
TEACHERS SUPERANNUATION	37,981	0		0		0		26,204	26,090	114	under
TEACHERS NI	17,674	0		0		0		12,526	12,473	53	under
DAILY TEACHERS BASIC	1,472	0		0		0		1,472	1,472	0	
TEACHERS TRAINING	423	0		0		0		256	256	0	
APT&C BASIC	59,756	249	under	305	under	336	under	42,648	41,542	1,106	under
APT&C OVERTIME	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
APT&C SUPERANNUATION	10,959	58	under	58	under	72	under	8,077	7,853	224	under
APT&C NIC	4,409	62	under	38	under	40	under	2,987	2,888	99	under
SESSIONAL WORK	196	0		0		0		196	196	0	
TRAVEL AND SUBSISTANCE	187	0		0		0		74	48	26	under
OTHER EMPLOYEE COSTS	248	0		0		0		248	248	0	
PENSION INCREASES	434	13	under	16	under	18	under	325	304	21	under
PREMATURE RETIRALS	4,660	1	under	4	under	(8)	over	3,495	3,499	(4)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(7)	over	(7)	over	0	15	(15)	over
EMPLOYEE COSTS	298,629	374	under	412	under	449	under	214,709	212,604	2,105	under
PROPERTY COSTS											
RATES	14,542	0		0		0		14,542	14,533	9	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	649	0		0		0		649	649	0	
SCOTTISH WATER - METERED CHARGES	988	32	under	18	under	20	under	396	396	0	
RENT	246	0		0		0		198	210	(12)	over
SERVICE CHARGE	45	0		0		0		31	30	1	under
BED AND BREAKFAST	3	0		0		0		0	0	0	
PROPERTY INSURANCE	484	0		0		0		484	484	0	
SECURITY COSTS	61	0		0		0		9	12	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	0		0		0		30	18	12	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	5	0		0		0		2	15	(13)	over
ADAPTIONS - INTERNAL CONTRACTORS	162	0		0		0		132	162	(30)	over
ELECTRICITY - CONTRACT	3,740	(125)	over	(321)	over	(412)	over	1,515	1,921	(406)	over
GAS	2,233	(55)	over	(34)	over	(11)	over	956	956	0	
HEATING OIL	71	0		0		0		44	44	0	
SOLID FUEL	187	0		0		0		175	175	0	
JANITOR SERVICE	85	0		0		0		73	34	39	under
JANITORIAL SUPPLIES	13	0		0		0		12	0	12	under
CLEANING CONTRACT	1,662	(1)	over	(1)	over	0		1,646	1,646	0	
CLEANING OUTWITH CONTRACT	7	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	888	1	under	1	under	0		484	484	0	
HEALTH & HYGIENE MATERIALS	127	0		0		0		55	9	46	under
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		1	0	1	under
REFUSE UPLIFT	13	0		0		0		9	9	0	
OTHER PROPERTY COSTS	269	0		0		0		35	35	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	27,406	(148)	over	(337)	over	(403)	over	22,360	22,704	(344)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	507	0		0		0		507	507	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,162	0		0		0		2,767	2,767	0	
I.T. ELECTRONIC MESSAGING	57	0		0		0		57	57	0	
EQUIPMENT, APPARATUS AND TOOLS	68	2	under	2	under	3	under	33	33	0	
SMALL TOOLS	6	(2)	over	(2)	over	(3)	over	6	6	0	
AIDS FOR CLIENTS	117	1	under	(47)	over	(55)	over	2	83	(81)	over
ADAPTATIONS FOR CLIENTS	2	(1)	over	0		0		1	6	(5)	over
FURNITURE - OFFICE	29	0		0		0		29	29	0	
FURNITURE - GENERAL	95	0		0		0		63	63	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	8	0		0		0		7	7	0	
MATERIALS	5	0		0		0		3	29	(26)	over
MATERIALS, APPARATUS AND EQUIPMENT	3,220	0		0		0		1,339	1,398	(59)	over
PUPIL EQUITY FUNDING	4,824	0		0		0		2,699	7	2,692	under
SAC FUNDING	524	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	73	0		0		0		39	39	0	
AUDIO VISUAL	24	0		0		0		24	24	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	12	0		0		0		12	12	0	
TV LICENCES - EDUCATION	27	0		0		0		8	8	0	
FOODSTUFFS - GENERAL	46	0		0		0		46	46	0	
PROTECTIVE CLOTHING & UNIFORMS	562	0		0		(50)	over	100	150	(50)	over
LAUNDRY COSTS	1	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	62	0		0		0		48	44	4	under
HEALTH AND SAFETY	71	0		0		0		1	1	0	
CATERING - CONTRACT	3,136	0		0		60	under	2,899	2,334	565	under
CATERING - OUTWITH CONTRACT	10	0		0		0		1	1	0	
CATERING - EXTERNAL	5	0		0		0		5	5	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	1	0		0		0		1	1	0	
DELIVERY CHARGE	3	0		0		0		3	3	0	
SUPPLIES AND SERVICES	16,658	0		(47)	over	(45)	over	10,701	7,661	3,040	under

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	27	0		0		0		27	27	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	7	under	11	under	9	under	26	10	16	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	1	under	3	under	2	under	17	17	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		0		42	42	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	(6)	over	(6)	over	(8)	over	3	8	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	68	1	under	(1)	over	0		48	60	(12)	over
FLEET SERVICE CHARGES - DRIVERS	1,102	(36)	over	0		0		1,053	1,053	0	
FLEET SERVICE CHARGES - BUS ESCORTS	352	(31)	over	(7)	over	(3)	over	243	242	1	under
HIRE OF EXTERNAL VEHICLES	48	8	under	4	under	5	under	28	24	4	under
HIRE OF SKIPS	3	(3)	over	(4)	over	(5)	over	3	7	(4)	over
EXTERNAL TRANSPORT CONTRACT	1	(1)	over	0		0		1	1	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,192	(161)	over	0		(50)	over	2,931	3,103	(172)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,495	(201)	over	(165)	over	(229)	over	4,313	4,604	(291)	over
PUPIL TRANSPORT - OTHER	253	(50)	over	0		0		193	181	12	under
TRANSPORT AND PLANT	12,670	(472)	over	(165)	over	(279)	over	8,935	9,386	(451)	over
ADMINISTRATION											
PRINTING AND STATIONERY	525	0		0		0		505	496	9	under
TELEPHONES	233	0		0		0		125	130	(5)	over
MOBILE PHONES	23	0		0		0		23	23	0	
ADVERTISING - OTHER	11	0		0		0		4	0	4	under
POSTAGES/COURIERS	74	0		0		0		42	38	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	262	0		0		0		262	262	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	27	0		0		0		27	27	0	
LEGAL EXPENSES	0	0		0		0		0	3	(3)	over
HOSPITALITY / CIVIC RECOGNITION	9	0		0		0		5	5	0	
SECURITY UPLIFT FEES	3	0		0		0		2	2	0	
OTHER ADMIN COSTS	6	0		0		0		6	6	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	29	under	33	under	37	under	41	0	41	under
TRAINING	312	6	under	7	under	8	under	219	219	0	
ADMINISTRATION	1,616	35	under	40	under	45	under	1,337	1,287	50	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,177	48	under	(235)	over	(245)	over	330	604	(274)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		2	2	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	18,748	308	under	277	under	368	under	14,275	13,074	1,201	under
INDEPENDENT SCHOOL PLACES	3,907	(666)	over	(793)	over	(846)	over	2,346	3,628	(1,282)	over
CONTRACT SPEECH THERAPY	678	0		(56)	over	(56)	over	308	395	(87)	over
SCHOOL ACTIVITIES	188	1	under	0		0		135	135	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	74	0		0		0		4	4	0	
ACTIVITIES PROGRAMME	671	0		0		0		408	408	0	
COUNSELLING	832	0		0		0		364	364	0	
COPYRIGHT AGREEMENT	186	0		0		0		186	186	0	
PRIVATE INDIVIDUALS - GENERAL	21	0		0		0		21	21	0	
PAYMENT TO OTHER BODIES	28,118	(309)	over	(807)	over	(779)	over	18,424	18,866	(442)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,830	32	under	0		0		23,472	23,472	0	
PAYMENT TO CONTRACTORS	35,830	32	under	0		0		23,472	23,472	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	675	0		0		0		675	675	0	
FOOTWEAR & CLOTHING GRANTS	1,877	0		0		0		1,752	1,727	25	under
WORK EXPERIENCE	16	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,568	0		0		0		2,427	2,402	25	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	7	0		0		0		4	4	0	
I.T. EQUIPMENT LEASING - CONTRACT	364	0		0		0		234	235	(1)	over
FINANCING CHARGES	371	0		0		0		238	239	(1)	over
TOTAL EXPENDITURE	423,866	(488)	over	(904)	over	(1,012)	over	302,603	298,621	3,982	under

South Lanarkshire Council

Education Resource - Total

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(44,237)	0		0		0		(43,043)	(43,043)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(9)	under rec	(9)	under rec	(9)	under rec	(66)	(57)	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,708)	(69)	under rec	(69)	under rec	(79)	under rec	(1,708)	(1,708)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,358)	0		92	over rec	108	over rec	(812)	(1,115)	303	over rec
PLAYGROUPO ACCOMMODATION CHARGE	(25)	(10)	under rec	(10)	under rec	(10)	under rec	(13)	(2)	(11)	under rec
EARLY YEARS FEES	(695)	38	over rec	38	over rec	56	over rec	(562)	(670)	108	over rec
RENTAL INCOME	(20)	0		0		0		(11)	(11)	0	
COURSE FEES	(35)	0		0		0		(35)	(39)	4	over rec
INSURANCE RECOVERIES	0	0		0		6	over rec	0	(6)	6	over rec
OTHER INCOME	(24)	0		5	over rec	23	over rec	(24)	(47)	23	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(49,220)	(50)	under rec	47	over rec	95	over rec	(47,326)	(47,750)	424	over rec
NET EXPENDITURE	374,646	(538)	over	(857)	over	(917)	over	255,277	250,871	4,406	under