

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2021 (No.14)

Education Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/21	Actual to Period 14 to 31/03/21 BEFORE Transfers	Variance to 31/03/21 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Education	352.612	346.347	6.265	0.004	352.612	339.125	13.487 under
COVID-19	0.000	9.044	(9.044)	(9.044)	0.000	4.030	(4.030) over
Position before Transfers to Reserves	352.612	355.391	(2.779)	(9.040)	352.612	343.155	9.457 under
Transfers to Reserves as at 31/03/21					0.000	13.385	(13.385) over
Position After Transfers to Reserves at 31/03/21					352.612	356.540	(3.928) over

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance - 4,430k under	Schools - 4,517k under	<p>The underspend mainly relates to Early Years posts, where the timing of the expansion projects resulted in a delay in recruitment to fill posts.</p> <p>Specific grant funding was provided for delivery of 1140 hours of Early Years and this element (£2,912k) of the underspend has been transferred to reserves to meet the cost of ELC expansion going forward. There is also an underspend on Additional Support for Learning funding (£330k) which has also been transferred to reserves.</p>
			COVID-19 - (87k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in the hubs and ASN schools out with term time.
		Sessional Work - (191k) over	Schools - 104k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures this financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Sessional Work	COVID-19 - (295k) over	This mainly relates to the costs of sessional staff that supported the provision of Summer Hubs during school closures.
Property Costs	(1,489k) over	<p>Rates - 295k under</p> <p>Electricity - Contract - (403k) over</p> <p><u>Gas - 358k under</u></p> <p><u>Solid Fuel - (78k) over</u></p>	<p>Schools - 295k under</p> <p>Schools - (204k) over</p> <p>COVID-19 - (199k) over</p> <p><u>Schools - 358k under</u></p> <p><u>Schools - (78k) over</u></p>	<p>The underspend is mainly due to the timing of rates charges from schools and establishments becoming operational and rebates due to revaluations received in relation to previous financial years.</p> <p>This overspend has been offset by an underspend on Gas.</p> <p>This overspend is due to increased cost of utilities as a result of ventilation requirements within schools.</p> <p>This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.</p> <p>The overspend reflects increased consumption and is offset by an underspend on gas.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning Contract - (727k) over Cleaning and Janitorial Supplies and Equipment - (860k) over	COVID-19 - (741k) over COVID-19 - (841k) over	The overspend is due to increased cleaning regimes within schools and Early Years establishments from August in line with COVID protocols. The overspend is due to expenditure incurred on enhanced health and hygiene requirements including sanitising stations and additional cleaning supplies following the return to schools in August.
Supplies and Services	2,714k under	IT Equipment Maint - Contract - (25k) over Materials, Apparatus and Equipment - 349k under	<u>Schools - 69k under</u> COVID-19 - (94k) over Schools - 431k under	Expenditure was lower than anticipated sduring the year and is partially offset by other IT maintenance and electronic messaging expenditure. The overspend is mainly due to additional IT costs for support staff during COVID. The underspend is due to the inability of schools to spend in year due to the school closures and is carry forward as part of the Devolved Management Scheme in schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Materials, Apparatus and Equipment (cont)	COVID-19 - (82k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.
		Pupil Equity Funding - 2,320k under	Schools - 2,320k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2020/2021 and 2021/2022. Lockdown restrictions have also had an impact on the ability of schools to spend in the current year. The underspend has been transferred to reserves to support the expenditure incurred in the school session April to June 2021.
		Protective Clothing and Uniforms - (1,016k) over	COVID19 - (1,008k) over	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
		Health and Safety - 126k under	Schools - 126k under	This underspend relates to expenditure on sanitary products being lower than anticipated. This has been transferred to Reserves.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - Contract - 1,064k under	Schools - 1,064k under	<p>The underspend is partly due to unspent budget in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and has been used to help manage the costs of COVID-19.</p> <p>In addition, expenditure on the provision of lunches in Early Years establishments is lower than anticipated due to delay in 1,140 programme implementation from August 2020. This has been transferred to reserves to meet the costs of Early Years expansion going forward.</p>
Transport and Plant	(894k) over	<u>Pupil Transport - Other and Special Education Needs - (364k) over</u> Pupil Transport - Strathclyde Passenger Transport - (564k) over	<u>Schools - (364k) over</u> Schools - (564k) over	<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.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (1,385k) over	Schools - (1,385k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools, due to both an increase in the number of placements and in the cost of placements. This is partially offset by the underspend within Other Local Authorities underspend and over recovery of income.
Transfer Payments	(117k) over	Footwear and Clothing Grants - (117k) over	COVID-19 - (117k) over	The overspend is due to increased expenditure on footwear and clothing grants as a result of additional claimants due to COVID-19.
Income	(79k) under recovered	Contributions from Other Bodies - (313k) under recovered <u>ESF Grant - 300k over recovered</u>	Schools - (313k) under recovered <u>Employability - 300k over recovered</u>	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19. This funding has been transferred to reserves to cover the cost of future programmes.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - 286k over recovered	Schools - 286k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments. This over recovery partially offsets the cost of independent school places.
		Early Years Fees - (331k) under recovered	Early Years - (331k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare 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 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	154,238	154,970	(732)	over
TEACHERS SUPERANNUATION	36,268	35,110	1,158	under
TEACHERS NI	16,888	16,696	192	under
DAILY TEACHERS BASIC	1,428	856	572	under
DAILY TEACHERS SUPERANNUATION	0	135	(135)	over
DAILY TEACHERS NI	0	69	(69)	over
TEACHERS TRAINING	203	291	(88)	over
APT&C BASIC	56,523	52,548	3,975	under
APT&C OVERTIME	10	107	(97)	over
APT&C SUPERANNUATION	10,281	9,915	366	under
APT&C NIC	4,215	3,920	295	under
MANUAL BASIC	0	85	(85)	over
MANUAL OVERTIME	0	1	(1)	over
MANUAL SUPERANNUATION	0	17	(17)	over
MANUAL NIC	0	6	(6)	over
SESSIONAL WORK	128	319	(191)	over
TRAVEL AND SUBSISTANCE	161	52	109	under
OTHER EMPLOYEE COSTS	1,356	1,260	96	under
PENSION INCREASES	434	413	21	under
PREMATURE RETIRALS	4,660	4,731	(71)	over
ADDITIONAL PENSION COSTS	0	12	(12)	over
EMPLOYEE COSTS	286,793	281,513	5,280	under
PROPERTY COSTS				
RATES	12,924	12,629	295	under
SCOTTISH WATER - UNMETERED CHARGES	0	11	(11)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	979	21	under
SCOTTISH WATER - METERED CHARGES	543	533	10	under
RENT	246	265	(19)	over
SERVICE CHARGE	33	13	20	under
FACTORING CHARGES	0	1	(1)	over
BED AND BREAKFAST	5	5	0	
PROPERTY INSURANCE	480	487	(7)	over
SECURITY COSTS	30	28	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	52	93	(41)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	3	(3)	over
LIFE CYCLE MAINTENANCE	1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	18	61	(43)	over
ADAPTIONS - INTERNAL CONTRACTORS	21	126	(105)	over
GAS MAINTENANCE COSTS	0	1	(1)	over
GAS HEATING LEASE COSTS	0	2	(2)	over
ASBESTOS	0	1	(1)	over
ELECTRICITY - CONTRACT	3,750	4,153	(403)	over
GAS	2,260	1,902	358	under
HEATING OIL	71	56	15	under
SOLID FUEL	187	265	(78)	over
JANITOR SERVICE	46	2	44	under
JANITORIAL SUPPLIES	3	0	3	under
CLEANING CONTRACT	22	749	(727)	over
CLEANING OUTWITH CONTRACT	65	28	37	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	143	1,003	(860)	over
HEALTH & HYGIENE MATERIALS	77	73	4	under
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	17	11	6	under
REMOVAL & STORAGE COSTS	0	3	(3)	over
OTHER PROPERTY COSTS	39	39	0	
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	22,916	24,405	(1,489)	over

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	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	683	720	(37)	over
COMPUTER EQUIPMENT MAINTENANCE	0	11	(11)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,267	3,292	(25)	over
I.T. ELECTRONIC MESSAGING	37	47	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	28	22	6	under
SMALL TOOLS	0	4	(4)	over
AIDS FOR CLIENTS	117	148	(31)	over
ADAPTATIONS FOR CLIENTS	10	32	(22)	over
FURNITURE - OFFICE	23	28	(5)	over
FURNITURE - GENERAL	84	66	18	under
FURNISHINGS (INCL. CROCKERY & LINEN)	2	12	(10)	over
MATERIALS	3	15	(12)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,712	2,363	349	under
PUPIL EQUITY FUNDING	2,318	(2)	2,320	under
LIBRARY/RESOURCE CENTRE MATERIALS	48	40	8	under
AUDIO VISUAL	6	8	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	23	23	0	
TV LICENCES - EDUCATION	18	17	1	under
SUPPORTED STUDY	0	0	0	
FOODSTUFFS - GENERAL	29	39	(10)	over
PROTECTIVE CLOTHING & UNIFORMS	46	1,062	(1,016)	over
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	21	4	17	under
HEALTH AND SAFETY	126	0	126	under
CATERING - CONTRACT	2,896	1,832	1,064	under
CATERING - OUTWITH CONTRACT	7	3	4	under
CATERING - EXTERNAL	0	2	(2)	over
DELIVERY CHARGE	1	4	(3)	over
SUPPLIES AND SERVICES	12,507	9,793	2,714	under
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	9	23	(14)	over
OTHER TRANSPORT COSTS	58	57	1	under
INSURANCE	3	3	0	
PLANT SERVICES	5	0	5	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	14	8	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	20	7	under
FLEET SERVICE CHARGES - LEASING	52	41	11	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	5	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	5	(1)	over
FLEET SERVICE CHARGES - FUEL	68	51	17	under
FLEET SERVICE CHARGES - DRIVERS	1,037	1,086	(49)	over
FLEET SERVICE CHARGES - BUS ESCORTS	358	344	14	under
HIRE OF EXTERNAL VEHICLES	52	4	48	under
HIRE OF SKIPS	2	10	(8)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,920	5,222	(302)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	5,446	(564)	over
PUPIL TRANSPORT - OTHER	145	207	(62)	over
TRANSPORT AND PLANT	11,644	12,538	(894)	over
ADMINISTRATION				
PRINTING AND STATIONERY	851	859	(8)	over
TELEPHONES	224	192	32	under
MOBILE PHONES	19	33	(14)	over
ADVERTISING - OTHER	11	6	5	under
POSTAGES/COURIERS	83	72	11	under
MEMBERSHIP FEES/SUBSCRIPTIONS	344	353	(9)	over
INSURANCE	78	76	2	under
MEDICAL COSTS	21	24	(3)	over
LEGAL EXPENSES	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	3	34	(31)	over
SECURITY UPLIFT FEES	3	3	0	
OTHER ADMIN COSTS	6	7	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	52	under
TRAINING	494	484	10	under
ADMINISTRATION	2,189	2,144	45	under

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Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	33	(33)	over
OTHER LOCAL AUTHORITIES	1,367	1,086	281	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,554	9	under
GRANTS TO VOLUNTARY ORGANISATIONS	0	6	(6)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	21	21	0	
PAYMENTS TO OTHER BODIES	19,322	14,200	5,122	under
INDEPENDENT SCHOOL PLACES	3,507	4,892	(1,385)	over
CONTRACT SPEECH THERAPY	678	762	(84)	over
SCHOOL ACTIVITIES	20	9	11	under
RESEARCH GRANTS - EDUCATION	39	39	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	27	12	15	under
P.E. FACILITIES	12	0	12	under
ACTIVITIES PROGRAMME	576	542	34	under
COPYRIGHT AGREEMENT	165	174	(9)	over
VAT FREE EXCURSIONS - EDUCATION	1	1	0	
PRIVATE INDIVIDUALS - GENERAL	34	35	(1)	over
PAYMENT TO OTHER BODIES	27,332	23,366	3,966	under
PAYMENT TO CONTRACTORS				
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	45	45	0	
PAYMENT TO PRIVATE CONTRACTOR	35,335	35,336	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	1	0	
PAYMENT TO CONTRACTORS	35,381	35,382	(1)	over
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,203	1,203	0	
FOOTWEAR & CLOTHING GRANTS	1,621	1,738	(117)	over
WORK EXPERIENCE	2	0	2	under
TRANSFER PAYMENTS	2,826	2,941	(115)	over
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	62	49	13	under
I.T. EQUIPMENT LEASING - CONTRACT	303	286	17	under
FINANCING CHARGES	365	335	30	under
TOTAL EXPENDITURE	401,953	392,417	9,536	under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,594)	(43,618)	24	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(43)	(23)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,023)	(1,710)	(313)	under rec
ESF GRANT	(591)	(891)	300	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,361)	(1,647)	286	over rec
FEES AND CHARGES - OTHER BODIES	0	3	(3)	under rec
PLAYGROUP ACCOMMODATION CHARGE	(25)	(2)	(23)	under rec
EARLY YEARS FEES	(550)	(219)	(331)	under rec
RENTAL INCOME	(20)	(14)	(6)	under rec
COURSE FEES	(35)	(10)	(25)	under rec
OTHER INCOME	(24)	(59)	35	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(49,341)	(49,262)	(79)	under rec
NET EXPENDITURE	352,612	343,155	9,457	under