

**Appendix B**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 19 June 2019 (No.3)**

**Education Resources**

**Service Departments :-**

Education

COVID-19

**Total Education Resources**

<b>Annual Budget</b>	<b>Forecast for Year</b>	<b>Annual Forecast Variance</b>	<b>Budget Proportion to 19/06/20</b>	<b>Actual to Period 3 to 19/06/20</b>	<b>Variance to 19/06/20</b>
<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
349.580	349.580	0.000	67.204	67.394	(0.190) over
0.000	0.000	0.000	0.000	0.649	(0.649)
<b>349.580</b>	<b>349.580</b>	<b>0.000</b>	<b>67.204</b>	<b>68.043</b>	<b>(0.839) over</b>

### **Education Resources Variance Analysis 2020/21 (Period 3)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(473k) over	Teachers Basic / Superannuation / National Insurance - (378k) over	COVID-19 - (378k) 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 .
		APT&C Basic / Superannuation / National Insurance - (66k) over	COVID-19 - (66k) over	The overspend is mainly due to the increased cost of school support staf in relation to payment arrangements for staff volunteering in hub and ASN schools outwith term time.
Property Costs	(79k) over	Rates - 29k under	Schools - 29k under	The underspend is due to rates rebates received in relation to previous financial years.
		Cleaning and Janitorial Supplies and Equipment - (112k) over	COVID-19 - (112k) over	The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies in preparation for the return to schools in August.
Income	(233k) under recovered	Milk Subsidies - (24k) under recovered	Schools - (24k) 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 - (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.
		Early Years Fees - (153k) under recovered	Schools - (153k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result COVID-19.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
TEACHERS BASIC	147,820	(143)	over	30,320	30,602	(282)	over
TEACHERS SUPERANNUATION	34,463	(33)	over	6,844	6,909	(65)	over
TEACHERS NI	16,027	(16)	over	3,263	3,294	(31)	over
DAILY TEACHERS BASIC	1,130	0		269	269	0	
TEACHERS TRAINING	449	0		43	43	0	
APT&C BASIC	52,355	(13)	over	9,818	9,879	(61)	over
APT&C OVERTIME	0	(8)	over	0	33	(33)	over
APT&C SUPERANNUATION	9,515	0		1,895	1,898	(3)	over
APT&C NIC	3,829	0		653	655	(2)	over
SESSIONAL WORK	124	1	under	2	2	0	
TRAVEL AND SUBSISTANCE	258	0		7	7	0	
OTHER EMPLOYEE COSTS	205	0		12	12	0	
PENSION INCREASES	434	3	under	108	104	4	under
PREMATURE RETIRALS	4,660	0		1,166	1,166	0	
<b>EMPLOYEE COSTS</b>	<b>271,269</b>	<b>(209)</b>	<b>over</b>	<b>54,400</b>	<b>54,873</b>	<b>(473)</b>	<b>over</b>
PROPERTY COSTS							
RATES	15,438	29	under	0	(29)	29	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	1	under	147	147	0	
SCOTTISH WATER - METERED CHARGES	543	0		137	137	0	
RENT	246	0		56	56	0	
SERVICE CHARGE	33	0		0	0	0	
FACTORING CHARGES	0	0		0	(1)	1	under
PROPERTY INSURANCE	480	0		0	1	(1)	over
SECURITY COSTS	66	0		7	7	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35	0		4	4	0	
ADAPTIONS - INTERNAL CONTRACTORS	50	0		0	(2)	2	under
ELECTRICITY - CONTRACT	3,750	0		430	430	0	
GAS	2,260	0		190	190	0	
HEATING OIL	71	0		6	6	0	
SOLID FUEL	187	0		5	5	0	
JANITOR SERVICE	64	0		0	(1)	1	under
JANITORIAL SUPPLIES	8	0		0	0	0	
CLEANING CONTRACT	35	0		0	0	0	
CLEANING OUTWITH CONTRACT	25	0		21	21	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	154	(2)	over	25	137	(112)	over
HEALTH & HYGIENE MATERIALS	50	0		0	(1)	1	under
WINDOW CLEANING	5	0		0	0	0	
STEWARD SERVICE	1	0		0	0	0	
REFUSE UPLIFT	5	0		0	0	0	
OTHER PROPERTY COSTS	38	0		7	7	0	
ACCOMMODATION RECHARGE TO USERS	882	0		882	882	0	
<b>PROPERTY COSTS</b>	<b>25,426</b>	<b>28</b>	<b>under</b>	<b>1,917</b>	<b>1,996</b>	<b>(79)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	95	0		28	28	0	
COMPUTER EQUIPMENT RENTAL	1	0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,892	0		815	815	0	
I.T. ELECTRONIC MESSAGING	22	0		9	9	0	
EQUIPMENT, APPARATUS AND TOOLS	47	(1)	over	0	1	(1)	over
AIDS FOR CLIENTS	117	1	under	0	0	0	
ADAPTATIONS FOR CLIENTS	2	(1)	over	2	2	0	
FURNITURE - OFFICE	2	0		0	1	(1)	over
FURNITURE - GENERAL	99	1	under	0	(4)	4	under
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	1,634	(7)	over	130	146	(16)	over
PUPIL EQUITY FUNDING	7,661	0		0	0	0	
SAC FUNDING	1,947	0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	69	0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	4	0		2	2	0	
TV LICENCES - EDUCATION	23	0		1	1	0	
FOODSTUFFS - GENERAL	6	0		0	(1)	1	under
PROTECTIVE CLOTHING & UNIFORMS	7	0		3	5	(2)	over
LAUNDRY COSTS	2	0		0	0	0	
OTHER SUPPLIES AND SERVICES	10	0		10	10	0	
HEALTH AND SAFETY	154	0		0	0	0	
CATERING - CONTRACT	2,906	0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>17,700</b>	<b>(8)</b>	<b>over</b>	<b>1,000</b>	<b>1,016</b>	<b>(16)</b>	<b>over</b>
TRANSPORT AND PLANT							
OTHER TRANSPORT COSTS	2	0		0	0	0	
INSURANCE	3	0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		6	6	0	
FLEET SERVICE CHARGES - LEASING	52	0		9	9	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		1	1	0	
FLEET SERVICE CHARGES - FUEL	68	0		1	1	0	
FLEET SERVICE CHARGES - DRIVERS	367	0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		69	69	0	
HIRE OF EXTERNAL VEHICLES	56	0		0	(1)	1	under
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,711	0		607	607	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		580	580	0	
PUPIL TRANSPORT - OTHER	133	0		2	2	0	
<b>TRANSPORT AND PLANT</b>	<b>9,585</b>	<b>0</b>		<b>1,275</b>	<b>1,274</b>	<b>1</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION							
PRINTING AND STATIONERY	311	(3)	over	61	78	(17)	over
TELEPHONES	222	0		26	26	0	
MOBILE PHONES	9	0		5	5	0	
ADVERTISING - OTHER	11	0		0	0	0	
POSTAGES/COURIERS	73	0		11	12	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	59	0		39	39	0	
INSURANCE	78	0		0	0	0	
MEDICAL COSTS	2	(1)	over	0	2	(2)	over
SECURITY UPLIFT FEES	2	0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0		1	1	0	
TRAINING	259	0		55	55	0	
<b>ADMINISTRATION</b>	<b>1,078</b>	<b>(4)</b>	<b>over</b>	<b>198</b>	<b>218</b>	<b>(20)</b>	<b>over</b>
PAYMENT TO OTHER BODIES							
OTHER LOCAL AUTHORITIES	1,327	0		90	90	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		1,547	1,547	0	
PAYMENTS TO OTHER BODIES	20,075	(3)	over	2,223	2,245	(22)	over
INDEPENDENT SCHOOL PLACES	3,507	0		625	625	0	
CONTRACT SPEECH THERAPY	678	0		0	0	0	
SCHOOL ACTIVITIES	112	1	under	13	10	3	under
RESEARCH GRANTS - EDUCATION	16	0		0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0	0	0	
P.E. FACILITIES	110	0		0	0	0	
ACTIVITIES PROGRAMME	377	0		153	153	0	
COPYRIGHT AGREEMENT	112	0		60	60	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>27,905</b>	<b>(2)</b>	<b>over</b>	<b>4,711</b>	<b>4,730</b>	<b>(19)</b>	<b>over</b>
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	35,546	0		4,939	4,939	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		1	1	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>35,547</b>	<b>0</b>		<b>4,940</b>	<b>4,940</b>	<b>0</b>	
TRANSFER PAYMENTS							
EDUCATION MAINTENANCE ALLOWANCE	277	0		277	277	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		51	51	0	
WORK EXPERIENCE	16	0		0	0	0	
<b>TRANSFER PAYMENTS</b>	<b>1,914</b>	<b>0</b>		<b>328</b>	<b>328</b>	<b>0</b>	

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	62	0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	327	0		0	0	0	
<b>FINANCING CHARGES</b>	<b>389</b>	<b>0</b>		<b>49</b>	<b>49</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>390,813</b>	<b>(195)</b>	<b>over</b>	<b>68,818</b>	<b>69,424</b>	<b>(606)</b>	<b>over</b>
INCOME							
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(38,236)	0		(133)	(133)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(16)	under rec	(24)	0	(24)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(717)	(64)	under rec	(321)	(269)	(52)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(769)	0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(4)	under rec	(4)	0	(4)	under rec
EARLY YEARS FEES	(289)	(79)	under rec	(153)	0	(153)	under rec
RENTAL INCOME	(20)	0		(4)	(4)	0	
COURSE FEES	(35)	0		0	0	0	
OTHER INCOME	(24)	0		(8)	(8)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		(882)	(882)	0	
<b>INCOME</b>	<b>(41,233)</b>	<b>(163)</b>	<b>under rec</b>	<b>(1,614)</b>	<b>(1,381)</b>	<b>(233)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>349,580</b>	<b>(358)</b>	<b>over</b>	<b>67,204</b>	<b>68,043</b>	<b>(839)</b>	<b>over</b>