

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 16 July 2021 (No 4)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 16/07/21	Actual to Period 4 to 16/07/21	Variance to 16/07/21
£m	£m	£m	£m	£m	£m
352.164	352.164	0.000	97.100	97.199	(0.099) over
11.361	11.361	0.000	3.018	3.093	(0.075) over
363.525	363.525	0.000	100.118	100.292	(0.174) over

Education Resources Variance Analysis 2021/22 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	197k under	APT&C Basic / Superannuation / National Insurance - 194k under	Schools - 199k 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	(50k) over	<u>Gas - (59k) over</u>	<u>COVID-19 - (59k) over</u>	The overspend is due to increased ventilation requirements within schools and establishments.
Transport and Plant	(273k) over	<u>Pupil Transport - Special Educational Needs - (122k) over</u> Pupil Transport - Strathclyde Passenger Transport - (127k) over	<u>Schools - (122k) over</u> Schools - (127k) 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.
Payments to Other Bodies	(9k) over	<u>Other Local Authorities - 28k under</u>	<u>Schools - 28k under</u>	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>Payments to Other Bodies - 84k under</u> Independent School Places - (121k) over	<u>Schools - 84k under</u> Schools - (121k) over	The underspend is due to less than anticipated core Early Years spend to date. 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	(87k) under recovered	<u>Milk Subsidies - (30k) under recovered</u> Contributions from Other Bodies - (64k) under recovered	<u>Schools - (30k) under recovered</u> Schools - (64k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19. 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
TEACHERS BASIC	154,442	(141)	over	(655)	over	42,843	42,843	0	
TEACHERS SUPERANNUATION	36,986	(32)	over	(148)	over	9,611	9,611	0	
TEACHERS NI	17,199	(15)	over	(67)	over	4,593	4,593	0	
DAILY TEACHERS BASIC	1,244	0		0		197	197	0	
TEACHERS TRAINING	435	0		0		61	61	0	
APT&C BASIC	57,598	113	under	49	under	15,499	15,383	116	under
APT&C OVERTIME	0	0		(19)	over	0	1	(1)	over
APT&C SUPERANNUATION	10,600	(24)	over	(31)	over	2,898	2,911	(13)	over
APT&C NIC	4,261	35	under	57	under	1,166	1,075	91	under
SESSIONAL WORK	124	0		0		21	21	0	
TRAVEL AND SUBSISTANCE	245	0		0		12	12	0	
OTHER EMPLOYEE COSTS	263	0		0		98	98	0	
PENSION INCREASES	434	4	under	4	under	145	136	9	under
PREMATURE RETIRALS	4,660	(3)	over	(3)	over	1,553	1,556	(3)	over
ADDITIONAL PENSION COSTS	0	(2)	over	(2)	over	0	2	(2)	over
EMPLOYEE COSTS	288,491	(65)	over	(815)	over	78,697	78,500	197	under
PROPERTY COSTS									
RATES	15,351	0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	0		0		236	236	0	
SCOTTISH WATER - METERED CHARGES	898	0		0		167	148	19	under
RENT	246	0		0		73	73	0	
SERVICE CHARGE	33	0		0		24	24	0	
PROPERTY INSURANCE	480	0		0		1	1	0	
SECURITY COSTS	62	0		0		2	2	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	(2)	over	(2)	over	6	6	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	12	0		(2)	over	12	12	0	
ADAPTIONS - INTERNAL CONTRACTORS	155	(1)	over	(1)	over	5	5	0	
ELECTRICITY - CONTRACT	3,758	0		0		291	301	(10)	over
GAS	2,244	0		0		258	317	(59)	over
HEATING OIL	71	0		0		14	14	0	
SOLID FUEL	187	0		0		22	22	0	
JANITOR SERVICE	74	0		0		2	2	0	
JANITORIAL SUPPLIES	16	0		0		0	0	0	
CLEANING CONTRACT	1,421	0		(1,338)	over	1,402	1,403	(1)	over
CLEANING OUTWITH CONTRACT	7	0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	578	(57)	over	(106)	over	178	177	1	under
HEALTH & HYGIENE MATERIALS	127	0		0		6	6	0	
WINDOW CLEANING	3	0		0		0	0	0	
STEWARD SERVICE	1	0		0		0	0	0	
REFUSE UPLIFT	13	0		0		2	2	0	
OTHER PROPERTY COSTS	39	0		0		15	15	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		882	882	0	
PROPERTY COSTS	27,340	(60)	over	(1,449)	over	3,602	3,652	(50)	over

South Lanarkshire Council

Education Resource - Total

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SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	336	0		0		258	258	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,128	0		0		560	560	0	
I.T. ELECTRONIC MESSAGING	22	0		0		17	17	0	
EQUIPMENT, APPARATUS AND TOOLS	47	0		0		19	18	1	under
SMALL TOOLS	0	0		0		0	1	(1)	over
AIDS FOR CLIENTS	109	0		0		15	15	0	
ADAPTATIONS FOR CLIENTS	8	0		0		8	8	0	
FURNITURE - OFFICE	17	0		0		5	5	0	
FURNITURE - GENERAL	94	0		0		22	22	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	2	0		0		2	2	0	
MATERIALS	4	0		0		4	4	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,813	(2)	over	(1)	over	890	890	0	
PUPIL EQUITY FUNDING	6,114	0		0		9	9	0	
SAC FUNDING	923	0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	59	0		0		10	10	0	
AUDIO VISUAL	12	0		0		12	12	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		5	5	0	
TV LICENCES - EDUCATION	23	0		0		1	1	0	
FOODSTUFFS - GENERAL	8	0		0		8	8	0	
PROTECTIVE CLOTHING & UNIFORMS	401	(1)	over	(23)	over	33	33	0	
LAUNDRY COSTS	1	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	11	0		0		8	8	0	
HEALTH AND SAFETY	70	0		0		0	0	0	
CATERING - CONTRACT	2,908	1	under	2	under	0	0	0	
CATERING - OUTWITH CONTRACT	2	0		0		1	0	1	under
CATERING - EXTERNAL	0	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	15,119	(3)	over	(24)	over	1,887	1,887	0	

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TRANSPORT AND PLANT									
OTHER TRANSPORT COSTS	2	0		0		0	0	0	
INSURANCE	3	0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	0		0		5	2	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	(1)	over	(2)	over	10	10	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		22	23	(1)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	1	under	1	0	1	under
FLEET SERVICE CHARGES - FUEL	68	4	under	0		17	18	(1)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	(2)	over	2	under	94	94	0	
HIRE OF EXTERNAL VEHICLES	52	0		0		3	2	1	under
HIRE OF SKIPS	2	(1)	over	(1)	over	2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,012	0		(41)	over	860	982	(122)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,453	(90)	over	(85)	over	1,860	1,987	(127)	over
PUPIL TRANSPORT - OTHER	140	(9)	over	(21)	over	57	82	(25)	over
TRANSPORT AND PLANT	11,128	(100)	over	(148)	over	2,931	3,204	(273)	over
ADMINISTRATION									
PRINTING AND STATIONERY	392	0		0		142	142	0	
TELEPHONES	254	0		0		67	67	0	
MOBILE PHONES	7	0		0		7	7	0	
ADVERTISING - OTHER	11	0		0		0	0	0	
POSTAGES/COURIERS	74	0		0		19	19	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	109	0		0		109	109	0	
INSURANCE	78	0		0		0	0	0	
MEDICAL COSTS	17	0		0		17	17	0	
HOSPITALITY / CIVIC RECOGNITION	3	0		0		3	3	0	
SECURITY UPLIFT FEES	3	0		0		0	0	0	
OTHER ADMIN COSTS	6	0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	0		8	under	21	0	21	under
TRAINING	139	0		0		135	129	6	under
ADMINISTRATION	1,146	0		8	under	520	493	27	under

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PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	0	(1)	over	0		0	0	0	
OTHER LOCAL AUTHORITIES	1,137	1	under	0		148	120	28	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		5	5	0	
PAYMENTS TO OTHER BODIES	21,133	30	under	35	under	4,628	4,544	84	under
INDEPENDENT SCHOOL PLACES	3,907	(79)	over	(69)	over	643	764	(121)	over
CONTRACT SPEECH THERAPY	678	0		0		0	0	0	
SCHOOL ACTIVITIES	122	0		0		11	11	0	
RESEARCH GRANTS - EDUCATION	40	0		0		40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0	0	0	
P.E. FACILITIES	88	0		0		0	0	0	
ACTIVITIES PROGRAMME	677	0		0		103	103	0	
COPYRIGHT AGREEMENT	184	0		0		184	184	0	
PAYMENT TO OTHER BODIES	29,562	(49)	over	(34)	over	5,763	5,772	(9)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	36,047	0		0		8,148	8,127	21	under
PAYMENT TO CONTRACTORS	36,047	0		0		8,148	8,127	21	under
TRANSFER PAYMENTS									
EDUCATION MAINTENANCE ALLOWANCE	316	0		0		316	316	0	
FOOTWEAR & CLOTHING GRANTS	1,917	0		0		1,313	1,313	0	
WORK EXPERIENCE	17	0		0		0	0	0	
TRANSFER PAYMENTS	2,250	0		0		1,629	1,629	0	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	3	0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	340	0		0		63	63	0	
FINANCING CHARGES	343	0		0		63	63	0	
TOTAL EXPENDITURE	411,426	(277)	over	(2,462)	over	103,240	103,327	(87)	over

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INCOME									
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,024)	0		0		(951)	(951)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0		0		(35)	(5)	(30)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(3,430)	(59)	under rec	(64)	under rec	(958)	(894)	(64)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(970)	0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	0		(5)	under rec	(5)	0	(5)	under rec
EARLY YEARS FEES	(255)	0		0		(189)	(201)	12	over rec
RENTAL INCOME	(20)	0		0		(3)	(3)	0	
COURSE FEES	(35)	0		0		(9)	(9)	0	
OTHER INCOME	(24)	0		0		(5)	(5)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		(882)	(882)	0	
INCOME	(47,901)	(59)	under rec	(69)	under rec	(3,122)	(3,035)	(87)	under rec
NET EXPENDITURE	363,525	(336)	over	(2,531)	over	100,118	100,292	(174)	over