

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 August 2020 (No.5)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 14/08/20	Actual to Period 5 to 14/08/20	Variance to 14/08/20
£m	£m	£m	£m	£m	£m
349.374	349.374	0.000	96.206	96.317	(0.111) over
0.000	0.000	0.000	0.000	1.363	(1.363)
349.374	349.374	0.000	96.206	97.680	(1.474) over

Education Resources Variance Analysis 2020/21 (Period 5)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(619k) over	Teachers Basic / Superannuation / National Insurance - (502k) over	COVID-19 - (502k) over	<p>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.</p> <p>These costs will be funded from the additional Scottish Government grant for teachers.</p>
		APT&C Basic / Superannuation / National Insurance - (58k) over	COVID-19 - (58k) over	<p>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.</p> <p>These costs will be funded from the additional Scottish Government grant for teachers and support.</p>
		<u>Sessional Work - (21k) over</u>	<u>Schools - 134k under</u>	<p>The underspend is due to there being no requirement for sessional staff for the provision of Holiday Lunch Clubs this financial year. This is being used to offset the cost of summer hubs due to COVID-19.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Sessional Work (cont)	<u>COVID-19 - (155k) over</u>	The overspend is due to sessional staff costs that have been incurred for the provision of Summer Hubs as a result of COVID-19 and is partially offset by the underspend in sessional work in Schools above.
Property Costs	130k under	<p>Rates - 246k under</p> <p>Gas - 103k under</p> <p>Cleaning and Janitorial Supplies and Equipment - (219k) over</p>	<p>Schools - 246k under</p> <p>Schools - 103k under</p> <p>COVID-19 - (219k) over</p>	<p>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.</p> <p>The underspend is due to a reduction in the consumption of gas while schools were closed during lockdown.</p> <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>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(259k) over	<u>Materials, Apparatus and Equipment - (64k) over</u>	<u>COVID-19 - (64k) over</u>	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.
		<u>Protective Clothing and Uniforms - (191k) over</u>	<u>COVID-19 - (191k) over</u>	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
Transport and Plant	(296k) over	<u>Pupil Transport - Special Educational Needs - (252k) over</u>	<u>Schools - (252k) over</u>	This relates to the cost of transporting children with Additional Support Needs to school.
		<u>Pupil Transport - Strathclyde Passenger Transport - (43k) over</u>	<u>Schools - (43k) over</u>	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Administration Costs	(80k) over	<u>Printing and Stationery - (69k) over</u>	<u>COVID-19 - (69k) over</u>	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	(43k) over	<u>Payments to Other Bodies - (43k) over</u>	<u>COVID-19 - (43k) over</u>	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(347k) under recovered	Milk Subsidies - (36k) under recovered	Schools - (36k) 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.
		Early Years Fees - (255k) under recovered	Schools - (255k) 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 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 ESTIMATE TO DATE	PERIOD 5 ACTUAL TO DATE	PERIOD 5 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	150,767	(143)	over	(282)	over	(375)	over	54,225	54,600	(375)	over
TEACHERS SUPERANNUATION	35,051	(33)	over	(65)	over	(86)	over	12,188	12,274	(86)	over
TEACHERS NI	16,299	(16)	over	(31)	over	(41)	over	5,814	5,855	(41)	over
DAILY TEACHERS BASIC	1,176	0		0		0		506	506	0	
TEACHERS TRAINING	449	0		0		0		200	200	0	
APT&C BASIC	53,274	(13)	over	(61)	over	(68)	over	18,140	18,193	(53)	over
APT&C OVERTIME	0	(8)	over	(33)	over	(33)	over	0	41	(41)	over
APT&C SUPERANNUATION	9,627	0		(3)	over	(3)	over	3,334	3,337	(3)	over
APT&C NIC	3,888	0		(2)	over	(2)	over	1,442	1,444	(2)	over
SESSIONAL WORK	153	1	under	0		0		146	167	(21)	over
TRAVEL AND SUBSISTANCE	255	0		0		0		15	15	0	
OTHER EMPLOYEE COSTS	206	0		0		(4)	over	29	33	(4)	over
PENSION INCREASES	434	3	under	4	under	7	under	181	173	8	under
PREMATURE RETIRALS	4,660	0		0		(1)	over	1,942	1,943	(1)	over
EMPLOYEE COSTS	276,239	(209)	over	(473)	over	(606)	over	98,162	98,781	(619)	over
PROPERTY COSTS											
RATES	15,438	29	under	29	under	29	under	217	(29)	246	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	999	1	under	0		0		221	221	0	
SCOTTISH WATER - METERED CHARGES	543	0		0		0		191	191	0	
RENT	246	0		0		0		102	102	0	
SERVICE CHARGE	33	0		0		0		10	10	0	
FACTORING CHARGES	0	0		1	under	0		0	0	0	
PROPERTY INSURANCE	480	0		(1)	over	(2)	over	0	2	(2)	over
SECURITY COSTS	65	0		0		0		10	10	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35	0		0		0		3	3	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	0		0		0		4	4	0	
ADAPTIONS - INTERNAL CONTRACTORS	50	0		2	under	1	under	0	0	0	
ELECTRICITY - CONTRACT	3,750	0		0		0		549	549	0	
GAS	2,259	0		0		73	under	366	263	103	under
HEATING OIL	71	0		0		0		7	7	0	
SOLID FUEL	187	0		0		0		4	4	0	
JANITOR SERVICE	64	0		1	under	1	under	0	(1)	1	under
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	22	0		0		0		0	0	0	
CLEANING OUTWITH CONTRACT	26	0		0		0		21	21	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	178	(2)	over	(112)	over	(167)	over	21	240	(219)	over
HEALTH & HYGIENE MATERIALS	50	0		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	38	0		0		0		18	18	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	25,439	28	under	(79)	over	(64)	over	2,627	2,497	130	under

South Lanarkshire Council

Education Resource - Total

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	148	0		0		0		45	45	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,916	0		0		0		830	830	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0		18	18	0	
EQUIPMENT, APPARATUS AND TOOLS	44	(1)	over	(1)	over	(1)	over	1	2	(1)	over
AIDS FOR CLIENTS	69	1	under	0		0		8	8	0	
ADAPTATIONS FOR CLIENTS	49	(1)	over	0		0		49	49	0	
FURNITURE - OFFICE	4	0		(1)	over	0		4	5	(1)	over
FURNITURE - GENERAL	96	1	under	4	under	5	under	6	0	6	under
FURNISHINGS (INCL. CROCKERY & LINEN)	0	(1)	over	(1)	over	(3)	over	0	3	(3)	over
MATERIALS	0	0		0		(3)	over	0	3	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	1,798	(7)	over	(16)	over	(49)	over	303	367	(64)	over
PUPIL EQUITY FUNDING	7,211	0		0		0		0	0	0	
SAC FUNDING	682	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	66	0		0		0		3	3	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	0		0		0		8	8	0	
TV LICENCES - EDUCATION	23	0		0		0		1	1	0	
FOODSTUFFS - GENERAL	7	0		1	under	0		0	2	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	10	0		(2)	over	(36)	over	5	196	(191)	over
LAUNDRY COSTS	1	0		0		0		0	0	0	
HEALTH AND SAFETY	154	0		0		0		0	0	0	
CATERING - CONTRACT	2,873	0		0		0		0	0	0	
SUPPLIES AND SERVICES	16,183	(8)	over	(16)	over	(87)	over	1,281	1,540	(259)	over
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	75	0		0		0		1	1	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0		0		3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		8	8	0	
FLEET SERVICE CHARGES - LEASING	52	0		0		0		10	10	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	0		0		0		0	3	(3)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		1	1	0	
FLEET SERVICE CHARGES - FUEL	68	0		0		0		3	3	0	
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		990	990	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		123	123	0	
HIRE OF EXTERNAL VEHICLES	61	0		1	under	0		2	2	0	
HIRE OF SKIPS	0	0		0		(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,011	0		0		0		997	1,249	(252)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	0		0		(42)	over	1,220	1,263	(43)	over
PUPIL TRANSPORT - OTHER	133	0		0		0		2	2	0	
TRANSPORT AND PLANT	10,613	0		1	under	(43)	over	3,360	3,656	(296)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	393	(3)	over	(17)	over	(69)	over	139	208	(69)	over
TELEPHONES	215	0		0		0		68	68	0	
MOBILE PHONES	13	0		0		0		9	9	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	77	0		(1)	over	(1)	over	28	29	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	97	0		0		0		61	61	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	3	(1)	over	(2)	over	(2)	over	1	3	(2)	over
HOSPITALITY / CIVIC RECOGNITION	0	0		0		0		0	8	(8)	over
SECURITY UPLIFT FEES	3	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0		0		0		1	1	0	
TRAINING	313	0		0		0		55	55	0	
ADMINISTRATION	1,255	(4)	over	(20)	over	(72)	over	362	442	(80)	over
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,327	0		0		0		115	115	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,547	1,547	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	1	0		0		(1)	over	0	0	0	
PAYMENTS TO OTHER BODIES	19,533	(3)	over	(22)	over	(40)	over	3,500	3,543	(43)	over
INDEPENDENT SCHOOL PLACES	3,507	0		0		0		1,479	1,479	0	
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	121	1	under	3	under	3	under	0	0	0	
RESEARCH GRANTS - EDUCATION	18	0		0		0		0	0	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	27	0		0		0		0	0	0	
P.E. FACILITIES	97	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	375	0		0		0		155	155	0	
COPYRIGHT AGREEMENT	165	0		0		0		165	165	0	
PAYMENT TO OTHER BODIES	27,412	(2)	over	(19)	over	(38)	over	6,961	7,004	(43)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,547	0		0		0		11,048	11,008	40	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,548	0		0		0		11,049	11,009	40	under

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TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	391	0		0		0		391	391	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		0		1,451	1,451	0	
WORK EXPERIENCE	15	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,027	0		0		0		1,842	1,842	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	328	0		0		0		127	127	0	
FINANCING CHARGES	390	0		0		0		176	176	0	
TOTAL EXPENDITURE	395,106	(195)	over	(606)	over	(910)	over	125,820	126,947	(1,127)	over
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(38,310)	0		0		0		(27,792)	(27,792)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(16)	under rec	(24)	under rec	(32)	under rec	(40)	(4)	(36)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,385)	(64)	under rec	(52)	under rec	(52)	under rec	(539)	(487)	(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	(4)	0	(4)	under rec
EARLY YEARS FEES	(289)	(79)	under rec	(153)	under rec	(204)	under rec	(255)	0	(255)	under rec
RENTAL INCOME	(20)	0		0		0		(5)	(5)	0	
COURSE FEES	(35)	0		0		0		0	0	0	
OTHER INCOME	(25)	0		0		0		(12)	(12)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(41,977)	(163)	under rec	(233)	under rec	(292)	under rec	(29,614)	(29,267)	(347)	under rec
NET EXPENDITURE	353,129	(358)	over	(839)	over	(1,202)	over	96,206	97,680	(1,474)	over