

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 8 October 2021 (No 7)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 08/10/21	Actual to Period 7 to 08/10/21	Variance to 08/10/21
£m	£m	£m	£m	£m	£m
358.521	358.521	0.000	156.581	156.660	(0.079) over
11.361	11.361	0.000	5.539	5.998	(0.459) over
369.882	369.882	0.000	162.120	162.658	(0.538) over

Education Resources Variance Analysis 2021/22 (Period 7)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	374k under	APT&C Basic / Superannuation / National Insurance - 369k under	Schools - 369k 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	(148k) over	Electricity - (125k) over	COVID-19 - (125k) over	The overspend is due to increased ventilation requirements within schools and establishments.
		Gas - (55k) over	COVID-19 - (55k) over	The overspend is due to increased ventilation requirements within schools and establishments.
Transport and Plant	(472k) over	Pupil Transport - Special Educational Needs - (161k) over	Schools - (161k) 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.
		Pupil Transport - Strathclyde Passenger Transport - (201k) over	Schools - (201k) over	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
Transport and Plant (cont)		Pupil Transport - Other - (50k) over	Schools - (50k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(309k) over	Other Local Authorities - 48k under	Schools - 48k under	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.
		Payments to Other Bodies - 308k under	Schools - 308k under	The underspend is due to less than anticipated core Early Years spend to date.
		Independent School Places - (666k) over	Schools - (389k) 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. This is partially offset by the underspend within Other Local Authorities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places (cont)	COVID-19 - (277k)	This overspend reflects the increased cost of emergency placements for pupils with additional support needs in Independent Schools due to breakdowns in family relationships during the pandemic.
Income	(50k) under recovered	Contributions from Other Bodies - (69k) under recovered	Schools - (69k) under recovered	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 4 VARIANCE AMOUNT	Over/ Under	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 ESTIMATE TO DATE	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	157,329	0		0		0		80,302	80,302	0	
TEACHERS SUPERANNUATION	37,659	0		0		0		17,736	17,736	0	
TEACHERS NI	17,510	0		0		0		8,504	8,504	0	
DAILY TEACHERS BASIC	1,229	0		0		0		223	223	0	
TEACHERS TRAINING	438	0		0		0		107	107	0	
APT&C BASIC	59,601	116	under	141	under	164	under	28,691	28,442	249	under
APT&C OVERTIME	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
APT&C SUPERANNUATION	10,875	(13)	over	(9)	over	55	under	5,429	5,371	58	under
APT&C NIC	4,368	91	under	101	under	56	under	2,034	1,972	62	under
SESSIONAL WORK	201	0		0		0		160	160	0	
TRAVEL AND SUBSISTANCE	194	0		0		0		23	23	0	
OTHER EMPLOYEE COSTS	264	0		0		0		117	117	0	
PENSION INCREASES	434	9	under	9	under	11	under	217	204	13	under
PREMATURE RETIRALS	4,660	(3)	over	(3)	over	0		2,330	2,329	1	under
ADDITIONAL PENSION COSTS	0	(2)	over	(2)	over	(2)	over	0	7	(7)	over
EMPLOYEE COSTS	294,762	197	under	235	under	282	under	145,873	145,499	374	under
PROPERTY COSTS											
RATES	15,323	0		0		0		14,542	14,542	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	638	0		0		0		405	405	0	
SCOTTISH WATER - METERED CHARGES	898	19	under	23	under	28	under	310	278	32	under
RENT	246	0		0		0		142	142	0	
SERVICE CHARGE	33	0		0		0		25	25	0	
PROPERTY INSURANCE	480	0		0		0		2	2	0	
SECURITY COSTS	62	0		0		0		11	11	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	0		0		0		8	8	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	13	0		0		0		13	13	0	
ADAPTIONS - INTERNAL CONTRACTORS	156	0		0		0		34	34	0	
GAS HEATING LEASE COSTS	13	0		0		0		13	13	0	
ELECTRICITY - CONTRACT	3,758	(10)	over	(62)	over	(125)	over	878	1,003	(125)	over
GAS	2,244	(59)	over	(46)	over	(43)	over	489	544	(55)	over
HEATING OIL	71	0		0		0		22	22	0	
SOLID FUEL	187	0		0		0		46	46	0	
JANITOR SERVICE	60	0		0		0		6	6	0	
JANITORIAL SUPPLIES	15	0		0		0		0	0	0	
CLEANING CONTRACT	1,432	(1)	over	(1)	over	(1)	over	1,415	1,416	(1)	over
CLEANING OUTWITH CONTRACT	7	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	575	1	under	1	under	1	under	327	326	1	under
HEALTH & HYGIENE MATERIALS	127	0		0		0		8	8	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	13	0		0		0		9	9	0	
OTHER PROPERTY COSTS	39	0		0		0		29	29	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	27,316	(50)	over	(85)	over	(140)	over	19,616	19,764	(148)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	434	0		0		0		424	424	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,842	0		0		0		1,849	1,849	0	
I.T. ELECTRONIC MESSAGING	42	0		0		0		40	40	0	
EQUIPMENT, APPARATUS AND TOOLS	49	1	under	1	under	0		27	25	2	under
SMALL TOOLS	0	(1)	over	(1)	over	0		0	2	(2)	over
AIDS FOR CLIENTS	117	0		0		2	under	46	45	1	under
ADAPTATIONS FOR CLIENTS	0	0		0		(2)	over	0	1	(1)	over
FURNITURE - OFFICE	17	0		0		0		12	12	0	
FURNITURE - GENERAL	100	0		2	under	0		40	40	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	6	0		(2)	over	0		6	6	0	
MATERIALS	24	0		0		0		24	24	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,396	0		0		0		882	882	0	
PUPIL EQUITY FUNDING	5,311	0		0		0		6	6	0	
SAC FUNDING	673	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	66	0		0		0		22	22	0	
AUDIO VISUAL	22	0		0		0		22	22	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	0		0		0		8	8	0	
TV LICENCES - EDUCATION	23	0		0		0		4	4	0	
FOODSTUFFS - GENERAL	33	0		0		0		32	32	0	
PROTECTIVE CLOTHING & UNIFORMS	423	0		0		0		68	68	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	47	0		0		0		35	35	0	
HEALTH AND SAFETY	70	0		0		0		0	0	0	
CATERING - CONTRACT	3,158	0		0		0		182	182	0	
CATERING - OUTWITH CONTRACT	2	1	under	0		0		1	1	0	
CATERING - EXTERNAL	2	(1)	over	0		0		2	2	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	1	0		0		0		1	1	0	
SUPPLIES AND SERVICES	15,868	0		0		0		3,733	3,733	0	

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	24	0		0		0		24	24	0	
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	38	3	under	5	under	4	under	17	10	7	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		(1)	over	13	12	1	under
FLEET SERVICE CHARGES - LEASING	52	(1)	over	0		0		35	35	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(2)	over	(4)	over	(5)	over	0	6	(6)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	1	under	0		0		2	2	0	
FLEET SERVICE CHARGES - FUEL	68	(1)	over	(1)	over	2	under	32	31	1	under
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		1,017	1,053	(36)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		(24)	over	139	170	(31)	over
HIRE OF EXTERNAL VEHICLES	37	1	under	0		0		11	3	8	under
HIRE OF SKIPS	2	0		0		(4)	over	1	4	(3)	over
EXTERNAL TRANSPORT CONTRACT	0	0		0		0		0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,012	(122)	over	(131)	over	(152)	over	1,457	1,618	(161)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,453	(127)	over	(140)	over	(146)	over	2,726	2,927	(201)	over
PUPIL TRANSPORT - OTHER	141	(25)	over	(39)	over	(34)	over	70	120	(50)	over
TRANSPORT AND PLANT	11,138	(273)	over	(310)	over	(360)	over	5,545	6,017	(472)	over
ADMINISTRATION											
PRINTING AND STATIONERY	451	0		0		0		321	321	0	
TELEPHONES	234	0		0		0		99	99	0	
MOBILE PHONES	16	0		0		0		16	16	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	74	0		0		0		25	25	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	190	0		0		0		190	190	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	23	0		0		0		23	23	0	
HOSPITALITY / CIVIC RECOGNITION	10	0		0		0		3	3	0	
SECURITY UPLIFT FEES	3	0		0		0		2	2	0	
OTHER ADMIN COSTS	2	0		0		0		2	2	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	21	under	21	under	25	under	29	0	29	under
TRAINING	211	6	under	6	under	6	under	211	205	6	under
ADMINISTRATION	1,356	27	under	27	under	31	under	921	886	35	under

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PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,137	28	under	39	under	43	under	314	266	48	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1	1	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	5	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	19,950	84	under	107	under	209	under	8,831	8,523	308	under
INDEPENDENT SCHOOL PLACES	3,907	(121)	over	(182)	over	(296)	over	1,454	2,120	(666)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	128	0		0		0		60	59	1	under
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	87	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	476	0		0		0		168	168	0	
COUNSELLING	823	0		0		0		138	138	0	
COPYRIGHT AGREEMENT	186	0		0		0		186	186	0	
PRIVATE INDIVIDUALS - GENERAL	18	0		0		0		14	14	0	
PAYMENT TO OTHER BODIES	29,026	(9)	over	(36)	over	(44)	over	11,211	11,520	(309)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	36,049	21	under	27	under	32	under	17,372	17,340	32	under
PAYMENT TO CONTRACTORS	36,049	21	under	27	under	32	under	17,372	17,340	32	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	437	0		0		0		437	437	0	
FOOTWEAR & CLOTHING GRANTS	1,917	0		0		0		1,682	1,682	0	
WORK EXPERIENCE	18	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,372	0		0		0		2,119	2,119	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	7	0		0		0		4	4	0	
I.T. EQUIPMENT LEASING - CONTRACT	346	0		0		0		157	157	0	
FINANCING CHARGES	353	0		0		0		161	161	0	
TOTAL EXPENDITURE	418,240	(87)	over	(142)	over	(199)	over	206,551	207,039	(488)	over

South Lanarkshire Council

Education Resource - Total

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,324)	0		0		0		(42,054)	(42,054)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(30)	under rec	(40)	under rec	0		(66)	(57)	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(3,327)	(64)	under rec	(69)	under rec	(69)	under rec	(974)	(905)	(69)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(970)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(5)	under rec	(10)	under rec	(10)	under rec	(10)	0	(10)	under rec
EARLY YEARS FEES	(515)	12	over rec	25	over rec	29	over rec	(318)	(356)	38	over rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(35)	0		0		0		(29)	(29)	0	
OTHER INCOME	(24)	0		0		0		(5)	(5)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(48,358)	(87)	under rec	(94)	under rec	(50)	under rec	(44,431)	(44,381)	(50)	under rec
NET EXPENDITURE	369,882	(174)	over	(236)	over	(249)	over	162,120	162,658	(538)	over