

Appendix B

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 6 November 2020 (No.8)

Education Resources

Service Departments :-

Education

COVID-19

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 06/11/20	Actual to Period 8 to 06/11/20	Variance to 06/11/20
£m	£m	£m	£m	£m	£m
350.465	350.465	0.000	183.890	183.756	0.134 under
0.000	0.000	0.000	0.000	4.142	(4.142) over
350.465	350.465	0.000	183.890	187.898	(4.008) over

Education Resources Variance Analysis 2020/21 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,870k) over	Teachers Basic / Superannuation / National Insurance - (1,989k) over	Schools - (738k) over	The overspend reflects the additional teaching staff required due to a growth in pupil numbers.
			COVID-19 - (1,251k) 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. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 275k under	Early Years - 406k under	The underspend mainly relates to Early Years posts, where the timing of the expansion projects resulted in a delay in recruitment to fill posts.
			COVID-19 - (131k) over	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Sessional Work - (159k) over	Schools - 100k under COVID-19 - (259k) over	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures this financial year. This mainly relates to the costs of sessional staff costs that supported the provision of Summer Hubs during school closures.
Property Costs	(1,141k) over	Rates - 236k under <u>Cleaning Contract - (699k) over</u> Cleaning and Janitorial Supplies and Equipment - (610k) over	Schools - 236k under <u>COVID-19 - (699k) over</u> COVID-19 - (610k) over	The underspend is mainly due to the timing of rates charges from schools and establishments becoming operational and rebates received in relation to previous financial years. The overspend is due to increased cleaning requirements within schools and Early Years establishments following the return in August. The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies following the return to schools in August.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(446k) over	<u>IT Equipment Maint - Contract - (127k) over</u>	<u>COVID-19 - (127k) over</u>	The overspend is mainly due to expenditure incurred in relation to Digital Inclusion.
		Materials, Apparatus and Equipment - (65k) over	COVID-19 - (70k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.
		Protective Clothing and Uniforms - (686k) over	COVID-19 - (686k) over	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
		Catering - Contract - 442k under	Schools - 442k under	The underspend is mainly due to unspent budget in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year, and is being used to help manage the costs of COVID-19.
Transport and Plant	(211k) over	<u>Fleet Service Charges (all lines) - (91k) over</u>	<u>Schools - (91k) over</u>	This relates to the cost of transporting children with Additional Support Needs to school.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Pupil Transport - Strathclyde Passenger Transport - (117k) over	Schools - (117k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Administration Costs	(38k) over	Printing and Stationery - (76k) over <u>Conferences - 31k under</u>	COVID-19 - (76k) over <u>Schools - 31k under</u>	The overspend is mainly due to costs associated with COVID-19 related signage required for schools for their return in August. The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
Payments to Other Bodies	114k under	Other Local Authorities - 96k under Payments to Other Bodies - 380k under	Schools - 103k under Early Years - 423k under COVID-19 - (43k) over	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. The underspend is mainly due to less than anticipated core Early Years spend to date. The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (362k) over	Schools - (362k) 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 above.
Income	(446k) under recovered	Milk Subsidies - (48k) under recovered Contributions from Other Bodies - (101k) under recovered Early Years Fees - (289k) under recovered	Schools - (48k) under recovered Schools - (101k) under recovered Early Years - (289k) 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 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 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	149,411	(375)	over	(930)	over	(1,224)	over	89,349	90,827	(1,478)	over
TEACHERS SUPERANNUATION	35,152	(86)	over	(214)	over	(288)	over	20,088	20,437	(349)	over
TEACHERS NI	16,351	(41)	over	(101)	over	(133)	over	9,608	9,770	(162)	over
DAILY TEACHERS BASIC	1,249	0		0		0		587	587	0	
TEACHERS TRAINING	468	0		0		0		84	84	0	
APT&C BASIC	55,432	(53)	over	165	under	195	under	30,659	30,455	204	under
APT&C OVERTIME	0	(41)	over	(52)	over	(53)	over	0	53	(53)	over
APT&C SUPERANNUATION	10,073	(3)	over	37	under	50	under	5,713	5,662	51	under
APT&C NIC	4,123	(2)	over	15	under	20	under	2,346	2,326	20	under
SESSIONAL WORK	120	(21)	over	(153)	over	(159)	over	108	267	(159)	over
TRAVEL AND SUBSISTANCE	248	0		0		53	under	53	24	29	under
OTHER EMPLOYEE COSTS	211	(4)	over	(5)	over	21	under	83	67	16	under
PENSION INCREASES	434	8	under	10	under	11	under	289	276	13	under
PREMATURE RETIRALS	4,660	(1)	over	(1)	over	(1)	over	3,107	3,109	(2)	over
EMPLOYEE COSTS	277,932	(619)	over	(1,229)	over	(1,508)	over	162,074	163,944	(1,870)	over
PROPERTY COSTS											
RATES	14,706	246	under	337	under	236	under	14,706	14,470	236	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,025	0		0		0		466	466	0	
SCOTTISH WATER - METERED CHARGES	568	0		0		0		314	314	0	
RENT	246	0		0		0		181	181	0	
SERVICE CHARGE	33	0		0		0		0	0	0	
FACTORING CHARGES	0	0		0		(1)	over	0	1	(1)	over
BED AND BREAKFAST	0	0		0		(1)	over	0	1	(1)	over
PROPERTY INSURANCE	480	(2)	over	(2)	over	0		0	3	(3)	over
SECURITY COSTS	65	0		0		0		18	18	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	36	0		0		(1)	over	12	15	(3)	over
LIFE CYCLE MAINTENANCE	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	11	0		(1)	over	(28)	over	11	42	(31)	over
ADAPTIONS - INTERNAL CONTRACTORS	51	0		(4)	over	(27)	over	31	60	(29)	over
ASBESTOS	0	0		0		(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	3,750	0		0		0		1,474	1,474	0	
GAS	2,260	103	under	103	under	0		536	536	0	
HEATING OIL	71	0		0		0		21	21	0	
SOLID FUEL	187	0		0		0		9	9	0	
JANITOR SERVICE	59	1	under	1	under	0		2	2	0	
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	22	0		0		(699)	over	13	712	(699)	over
CLEANING OUTWITH CONTRACT	22	0		0		0		21	21	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	180	(219)	over	(260)	over	(325)	over	80	690	(610)	over
HEALTH & HYGIENE MATERIALS	50	1	under	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		2	2	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	40	0		0		0		28	28	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	24,766	130	under	175	under	(846)	over	18,810	19,951	(1,141)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	276	0		0		0		230	230	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,773	0		0		0		1,561	1,688	(127)	over
I.T. ELECTRONIC MESSAGING	25	0		0		0		25	25	0	
EQUIPMENT, APPARATUS AND TOOLS	41	(1)	over	(1)	over	0		8	7	1	under
SMALL TOOLS	0	0		0		0		0	1	(1)	over
AIDS FOR CLIENTS	103	0		7	under	7	under	19	19	0	
ADAPTATIONS FOR CLIENTS	10	0		(7)	over	(7)	over	10	10	0	
FURNITURE - OFFICE	14	(1)	over	0		(5)	over	14	17	(3)	over
FURNITURE - GENERAL	81	6	under	0		3	under	7	5	2	under
FURNISHINGS (INCL. CROCKERY & LINEN)	5	(3)	over	0		0		5	6	(1)	over
MATERIALS	0	(3)	over	(5)	over	(6)	over	0	6	(6)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,259	(64)	over	(62)	over	(63)	over	638	703	(65)	over
PUPIL EQUITY FUNDING	3,893	0		0		0		4	4	0	
SAC FUNDING	432	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	67	0		0		0		25	25	0	
AUDIO VISUAL	2	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	13	0		0		0		13	13	0	
TV LICENCES - EDUCATION	24	0		0		0		3	3	0	
FOODSTUFFS - GENERAL	7	(2)	over	(2)	over	(2)	over	2	4	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	26	(191)	over	(565)	over	(647)	over	26	712	(686)	over
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	21	0		0		0		17	17	0	
HEALTH AND SAFETY	154	0		0		0		0	0	0	
CATERING - CONTRACT	2,906	0		442	under	442	under	650	208	442	under
SUPPLIES AND SERVICES	13,134	(259)	over	(193)	over	(278)	over	3,257	3,703	(446)	over

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TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	1	0		0		0		0	1	(1)	over
OTHER TRANSPORT COSTS	2	0		0		0		1	1	0	
INSURANCE	3	0		0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	3	under	4	under	2	under	12	8	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		4	under	15	9	6	under
FLEET SERVICE CHARGES - LEASING	52	0		0		0		13	13	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(3)	over	(4)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		2	2	0	
FLEET SERVICE CHARGES - FUEL	68	0		0		0		17	17	0	
FLEET SERVICE CHARGES - DRIVERS	1,017	0		0		0		941	990	(49)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		0		152	202	(50)	over
HIRE OF EXTERNAL VEHICLES	57	0		0		0		1	1	0	
HIRE OF SKIPS	5	(1)	over	(8)	over	(5)	over	5	7	(2)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,589	(252)	over	(235)	over	0		1,934	1,934	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	(43)	over	(88)	over	(88)	over	2,848	2,965	(117)	over
PUPIL TRANSPORT - OTHER	134	0		0		0		111	111	0	
TRANSPORT AND PLANT	11,121	(296)	over	(331)	over	(89)	over	6,052	6,263	(211)	over
ADMINISTRATION											
PRINTING AND STATIONERY	437	(69)	over	(72)	over	(73)	over	356	432	(76)	over
TELEPHONES	220	0		0		0		104	104	0	
MOBILE PHONES	20	0		0		0		16	16	0	
ADVERTISING - OTHER	11	0		0		0		0	0	0	
POSTAGES/COURIERS	79	(1)	over	(1)	over	(3)	over	40	43	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	172	0		0		0		171	171	0	
INSURANCE	78	0		0		0		0	0	0	
MEDICAL COSTS	9	(2)	over	(3)	over	(3)	over	9	12	(3)	over
LEGAL EXPENSES	0	0		0		0		0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	4	(8)	over	(8)	over	(8)	over	4	12	(8)	over
SECURITY UPLIFT FEES	3	0		0		0		0	0	0	
OTHER ADMIN COSTS	1	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0		0		24	under	31	0	31	under
TRAINING	344	0		0		42	under	278	256	22	under
ADMINISTRATION	1,430	(80)	over	(84)	over	(21)	over	1,009	1,047	(38)	over

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PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	0	0		0		(1)	over	0	0	0	
OTHER LOCAL AUTHORITIES	1,327	0		106	under	111	under	422	326	96	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	14	0		0		0		14	14	0	
PAYMENTS TO OTHER BODIES	19,260	(43)	over	157	under	265	under	7,919	7,539	380	under
INDEPENDENT SCHOOL PLACES	3,507	0		(213)	over	(253)	over	1,939	2,301	(362)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	116	0		0		0		7	7	0	
RESEARCH GRANTS - EDUCATION	39	0		0		0		39	39	0	
PARENT COUNCILS (PREV. SCHOOL BOARDS)	28	0		0		0		12	12	0	
P.E. FACILITIES	87	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	342	0		0		0		209	209	0	
COPYRIGHT AGREEMENT	173	0		0		0		173	173	0	
VAT FREE EXCURSIONS - EDUCATION	10	0		0		0		10	10	0	
EDUCATION MANAGEMENT SAVINGS	0	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	27,144	(43)	over	50	under	122	under	12,296	12,182	114	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	35,564	40	under	70	under	70	under	17,197	17,127	70	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,565	40	under	70	under	70	under	17,198	17,128	70	under
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	612	0		0		0		612	612	0	
FOOTWEAR & CLOTHING GRANTS	1,621	0		0		(19)	over	1,621	1,661	(40)	over
WORK EXPERIENCE	12	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,245	0		0		(19)	over	2,233	2,273	(40)	over
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	62	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	334	0		0		0		138	138	0	
FINANCING CHARGES	396	0		0		0		187	187	0	
TOTAL EXPENDITURE	393,733	(1,127)	over	(1,542)	over	(2,569)	over	223,116	226,678	(3,562)	over

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INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(39,283)	0		0		0		(37,040)	(37,040)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(36)	under rec	(44)	under rec	(48)	under rec	(60)	(12)	(48)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,443)	(52)	under rec	(52)	under rec	(101)	under rec	(755)	(654)	(101)	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	(8)	under rec	(13)	(5)	(8)	under rec
EARLY YEARS FEES	(549)	(255)	under rec	(306)	under rec	(329)	under rec	(357)	(68)	(289)	under rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(35)	0		0		0		(2)	(2)	0	
OTHER INCOME	(24)	0		0		0		(24)	(24)	0	
ACCOMMODATION INCOME FROM USERS	(883)	0		0		0		(882)	(882)	0	
INCOME	(43,268)	(347)	under rec	(406)	under rec	(486)	under rec	(39,226)	(38,780)	(446)	under rec
NET EXPENDITURE	350,465	(1,474)	over	(1,948)	over	(3,055)	over	183,890	187,898	(4,008)	over