



Council Offices, Almada Street  
Hamilton, ML3 0AA

Wednesday, 12 August 2020

Dear Councillor

## **Financial Resources Scrutiny Forum**

The Members listed below are requested to attend a meeting of the above Forum to be held as follows:-

**Date:** Thursday, 20 August 2020  
**Time:** 14:00  
**Venue:** By Microsoft Teams and Committee Room 5,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

**Cleland Sneddon**  
**Chief Executive**

### **Members**

Monique McAdams (Chair), Walter Brogan, Archie Buchanan, Janine Calikes, Mary Donnelly, Grant Ferguson, Eric Holford, Martin Lennon, Jim Wardhaugh, Jared Wark

### **Substitutes**

Graeme Campbell, Margaret Cowie, Geri Gray, Ian Harrow, Carol Nugent, Bert Thomson

## BUSINESS

### 1 Declaration of Interests

- 2 Minutes of Previous Meeting** 5 - 8  
Minutes of the Financial Resources Scrutiny Forum held on 5 March 2020 submitted for approval as a correct record. (Copy attached)

---

#### Item(s) for Monitoring

---

- 3a Capital Budget Monitoring 2019/2020 - General Fund Capital Programme** 9 - 14  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b Capital Budget Monitoring 2019/2020 - Housing Capital Programme** 15 - 18  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4a Capital Budget Monitoring 2020/2021- General Fund Capital Programme** 19 - 32  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4b Capital Budget Monitoring 2020/2021 - Housing Capital Programme** 33 - 36  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Revenue Budget Monitoring 2019/2020** 37 - 62  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 6 Revenue Budget Monitoring 2019/2020 - Detailed Resource Analysis** 63 - 138  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 7 Recurring Variances 2019/2020 and 2020/2021 Outlook 2020/2021** 139 - 144  
Report dated 10 July 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 8 Revenue Budget Monitoring 2020/2021** 145 - 158  
Report dated 12 August 2020 by the Executive Director ( Finance and Corporate Resources). (Copy attached)
- 9 Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis** 159 - 218  
Report dated 12 August 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)

---

#### Urgent Business

---

- 10 Urgent Business**  
Any other items of business which the Chair decides are urgent.

#### ***For further information, please contact:-***

Clerk Name: Susan Somerville

Clerk Telephone: 01698 454197

Clerk Email: susan.somerville@southlanarkshire.gov.uk







## FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held in Committee Room 5, Council Offices, Almada Street, Hamilton on 5 March 2020

**Chair:**

Councillor Monique McAdams

**Councillors Present:**

Councillor Walter Brogan, Councillor Mary Donnelly, Councillor Grant Ferguson, Councillor Eric Holford, Councillor Jim Wardhaugh

**Councillors' Apologies:**

Councillor Archie Buchanan, Councillor Janine Calikes, Councillor Martin Lennon, Councillor Jared Wark

**Attending:**

**Finance and Corporate Resources**

G Bow, Administration Manager; G Cochran, Administration Assistant; L O'Hagan, Finance Manager (Strategy); J Taylor, Head of Finance (Strategy)

**Housing and Technical Resources**

D Craig, Property Manager (Consultancy Services)

---

### **Chair's Opening Remarks – Retirement of Clerk**

The Chair advised that this would be the last meeting of the Forum that Gordon Bow, Administration Manager, would be attending prior to his forthcoming retirement. On behalf of the members of the Forum, the Chair thanked Mr Bow for his dedicated service to the Council, his contribution as Clerk of the Forum and other areas of Council work. Mr Bow responded in suitable terms

---

### **1 Declaration of Interests**

No interests were declared.

---

### **2 Minutes of Previous Meeting**

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 6 February 2020 were submitted for approval as a correct record.

The Chair referred to a question raised at the last meeting on the failure to secure a contractor to carry out external repairs at East Kilbride Civic Centre. D Craig informed the Forum that the tender had been re-issued and work would commence in April 2020.

**The Forum decided:** that the minutes be approved as a correct record.

---

### **3a Capital Budget Monitoring 2019/2020 – General Fund Capital Programme**

A report dated 26 February 2020 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2019/2020 at 3 January 2019 (Period 10).

The General Fund Capital Programme for 2019/2020 totalled £76.804 million. At 3 January 2020, £41.139 million had been spent against a phased budget of £42.023 million, representing expenditure of £0.884 million behind profile.

The physical progress achieved with the General Fund Capital Programme 2019/2020 at 3 January 2020 was detailed in Appendices E to G of the report.

**The Forum decided:** that the report be noted.

*[Reference: Minutes of the Executive Committee of 26 February 2020 (Paragraph 3)]*

---

### **3b Capital Budget Monitoring 2019/2020 – Housing Capital Programme**

A report dated 26 February 2020 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2019/2020 at 3 January 2019 (Period 10).

The Housing Capital Programme for 2019/2020 totalled £61.835 million. At 3 January 2020, £32.622 million had been spent against a phased budget of £33.011 million, representing expenditure of £0.389 million behind profile.

The physical progress achieved with the Housing Capital Programme 2019/2020 at 3 January 2020 was detailed in Appendix B to the report.

**The Forum decided:** that the position as at 3 January 2020 (Period 10) be noted.

*[Reference: Minutes of the Executive Committee of 26 February 2020 (Paragraph 3)]*

---

## **4 Revenue Budget Monitoring 2019/2020**

A report dated 26 February 2020 by the Executive Director (Finance and Corporate Resources) was submitted on the detailed financial analysis as at 3 January 2020 (Period 10) for each of the Council's Resources.

The figures included an underspend of £13.279 million on the General Fund Revenue Account before any transfer to reserves. This position took into account the £10.629 million to be transferred to reserves. Following that transfer, the outturn position was an underspend of £2.650 million on the General Fund Revenue Account and a breakeven position on the Housing Revenue Account.

The main factors contributing to the underspend on the General Fund Revenue Account were detailed in the report.

Additional information was provided on:-

- ◆ Community and Enterprise Resources' net overspend
- ◆ Education Resources
- ◆ Finance and Corporate Resources
- ◆ Housing and Technical Resources
- ◆ Social Work Resources' net overspend
- ◆ loan charges

- ◆ corporate items and their use in the 2020/2021 budget strategy
- ◆ Council Tax income
- ◆ Additional General Revenue Grant

**The Forum decided:**

- (1) that the underspend of £13.279 million on the General Fund Revenue Account at 3 January 2020 and the forecast to 31 March 2020, following a transfer to reserves, of an underspend of £2.650 million be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 3 January 2020 and the forecast to 31 March 2020 of a breakeven position be noted.

*[Reference: Minutes of 6 February 2020 (Paragraph 4)]*

---

## **5 Revenue Budget Monitoring 2019/2020 – Detailed Resource Analysis**

---

A report dated 26 February 2020 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 3 January (Period 10).

The following information was provided for each Resource and the Housing Revenue Account:-

- ◆ an Executive Summary showing the top level position for each of the Services within the Resource and the Housing Revenue Account as at 3 January 2020 (Period 10)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 3 January 2020 (Period 10)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 3 January 2020 (Period 10)

**The Forum decided:** that the position as at 3 January 2020 (Period 10) be noted.

*[Reference: Minutes of 6 February 2020 (Paragraph 5)]*

---

## **6 Urgent Business**

---

There were no items of urgent business.



# Report

3a

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>20 August 2020</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Capital Budget Monitoring 2019/2020 - General Fund Capital Programme</b>
----------	---

## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum on the final outturn position of the Council's General Fund Capital Programme for the period covering 1 April 2019 to 31 March 2020.

## 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation:-

- (1) that the final outturn position on the 2019/2020 General Fund Capital Programme be noted.

## 3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2020 from a financial perspective.
- 3.2. Appendix A shows the financial position of the General Fund Capital Programme. Any physical progress update for projects carried forward into financial year 2020/21 will be picked up as part of the new year monitoring report.

## 4. Employee Implications

4.1. None

## 5. Financial Implications

- 5.1. The General Services Capital Programme for 2019/20 totalled £76.804 million. This reflects the programme agreed by the Executive Committee on 29 May 2019 and the subsequent amendments made through regular monitoring reports to Committee throughout 2019/20.
- 5.2. Appendix A shows the total expenditure of £61.533 million on the General Fund Capital Programme for year 2019/2020.
- 5.3. The ongoing implications of COVID19, including the closure of construction sites in advance of the financial year-end, have had an impact on the level of capital spend which has been achieved this financial year. This will continue to impact on the 2020/2021 Capital Programme. A separate report on the 2020/21 Capital Programme will be brought to members in due course.

- 5.4. The difference between the programme of £76.804 million and the spend of £61.533 million is £15.271 million. This is an additional underspend of £3.071 million compared to the outturn reported to Executive Committee on 13 May 2020. This additional underspend is mainly due to the timing of spend in relation to the programme of works on a number of projects including: Civic Centre (£0.5 million); Greenhills Road (£0.9 million), Roads Improvement Programme (£0.8 million); Town Centre Regeneration Fund (£0.4 million); Essential Services Accommodation (£0.2 million); Cycling, Walking and Safer Streets (£0.1 million) and National Strategic Cycle Routes (£0.1 million).
- 5.5. As a result of the reduced expenditure achieved in 2019/2020, SPT funding of £0.652 million has not been fully utilised in-year. SPT were asked to consider providing this funding in financial year 2020/2021 to allow completion of the projects. An update will be provided in future reports on the new financial year.
- 5.6. The main projects which make up the overall underspend of £15.271 million are detailed in Appendix B. For all of these projects, the underspend reflects a variation from the expected timing of project spend in 2019/2020. Funding will carry forward into next financial year however the overall level of spend anticipated in the new financial year will be detailed in a separate report to a future meeting of the Executive Committee.
- 5.7. **Accounting Adjustments:** Accounting Regulations mean that adjustments are required to report spend correctly as either Capital or Revenue for the purposes of publishing our Annual Accounts. This includes where spend from the Capital Programme is on assets that are not owned by the Council (for example Clyde Gateway spend) or where spend must be classed as Revenue due to the nature of the spend. This adjustment has no physical impact on projects – it is an accounting entry only.
- 5.8. From reviewing the Council's Revenue and Capital spend, £0.826 million of capital spend is required to be recorded as revenue spend. Conversely, £0.406 million of revenue spend should be recorded as capital. The transfers above mean that for the purpose of publishing our Annual Accounts only, there is capital spend of £61.113 million. This position is also noted in Appendix A.
- 5.9. **Carry Forward to 2020/2021:** Following the 2019/20 year-end, a carry forward exercise has been undertaken and a carry forward total of £15.541 million into financial year 2020/20 is available.
- 5.10. This carry forward figure of £15.541 million reflects the 2019/2020 underspend of £15.271 million, increased by £0.270 million to reflect the actual position of income received during the year. This increases the amount available for spend.
- 5.11. The overall base programme for 2020/2021 including this carry forward of £15.541 million will be considered in a separate report to a future meeting of the Executive Committee. This separate report will review the programme for the coming year detailing the overall level of spend achievable as a result of the impact of COVID19.
- 6. Other Implications**
- 6.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment Management Meetings.

6.2. There are no implications for sustainability in terms of the information contained in this report.

## **7. Equality Impact Assessment and Consultation Arrangements**

7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.

7.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**  
**Executive Director (Finance and Corporate Resources)**

12 August 2020

### **Link(s) to Council Values/Ambitions/Objectives**

- Accountable, Effective, Efficient and Transparent

### **Previous References**

- Executive Committee, 29 May 2019

### **List of Background Papers**

- Capital Ledger prints to 31 March 2020

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

# APPENDIX A

## SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2019/20 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2019 TO 31 MARCH 2020

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2018/19 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>Proposed Adjs £000</u>	<u>Proposed Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community &amp; Enterprise</u>									
Fleet & Environmental	0	0	52	52	0	0	52	52	17
Facs/Waste/Grounds	597	926	1,480	3,003	799	(291)	3,511	3,511	2,547
Planning & Economic Development	7,746	(110)	2,444	10,080	172	(3,789)	6,463	6,463	7,301
Roads	30,063	2,539	(6,280)	26,322	4,190	0	30,512	30,512	25,919
<b>Resource Total</b>	<b>38,406</b>	<b>3,355</b>	<b>(2,304)</b>	<b>39,457</b>	<b>5,161</b>	<b>(4,080)</b>	<b>40,538</b>	<b>40,538</b>	<b>35,784</b>
<u>Education</u>									
Primary Schools Modernisation	4,177	1,276	1,200	6,653	(250)	0	6,403	6,403	6,157
ICT Developments	1,750	81	196	2,027	0	0	2,027	2,027	1,103
1,140 Hours	4,680	6	9,600	14,286	0	0	14,286	14,286	12,023
Other	1,707	(152)	413	1,968	550	0	2,518	2,518	1,091
<b>Resource Total</b>	<b>12,314</b>	<b>1,211</b>	<b>11,409</b>	<b>24,934</b>	<b>300</b>	<b>0</b>	<b>25,234</b>	<b>25,234</b>	<b>20,374</b>
<u>Finance &amp; Corporate</u>									
IT Services	534	296	99	929	(236)	300	993	993	780
<b>Resource Total</b>	<b>534</b>	<b>296</b>	<b>99</b>	<b>929</b>	<b>(236)</b>	<b>300</b>	<b>993</b>	<b>993</b>	<b>780</b>
<u>Housing and Technical</u>									
Office Accom	7,987	206	637	8,830	(2,921)	0	5,909	5,909	3,602
Private Housing Scheme of Assistance	1,000	0	0	1,000	(1,000)	0	0	0	0
Other Housing	0	250	300	550	851	0	1,401	1,401	430
<b>Resource Total</b>	<b>8,987</b>	<b>456</b>	<b>937</b>	<b>10,380</b>	<b>(3,070)</b>	<b>0</b>	<b>7,310</b>	<b>7,310</b>	<b>4,032</b>
<u>Social Work</u>									
Care Facilities	12,300	167	(9,751)	2,716	0	0	2,716	2,716	550
Other	0	13	0	13	0	0	13	13	13
<b>Resource Total</b>	<b>12,300</b>	<b>180</b>	<b>(9,751)</b>	<b>2,729</b>	<b>0</b>	<b>0</b>	<b>2,729</b>	<b>2,729</b>	<b>563</b>

<b>Overall Total</b>	<b>72,541</b>	<b>5,498</b>	<b>390</b>	<b>78,429</b>	<b>2,155</b>	<b>(3,780)</b>	<b>76,804</b>	<b>76,804</b>	<b>61,533</b>
<b>Less: Transfers (to)/from Revenue</b>									<b>(420)</b>
<b>2019/20 Final Outturn Position</b>									<b>61,113</b>



**APPENDIX A**

SOUTH LANARKSHIRE COUNCIL  
 CAPITAL EXPENDITURE 2019-2020  
 GENERAL FUND PROGRAMME  
 FOR PERIOD 1 APRIL 2019 TO 31 MARCH 2020

**EXPENDITURE**

	2019-20 REVISED BUDGET	2019-20 ACTUAL to 31/03/20
	£m	£m
GENERAL FUND PROGRAMME	76.804	61.533
Less: Transfers to Revenue		(0.826)
Add: Transfers to Capital		<u>0.406</u>
<b>2019/20 Final Outturn Position</b>	<b>76.804</b>	<b>61.113</b>

**INCOME**

	Actual to 31/03/20 £m
Prudential Borrowing	12.025
Heritage Lottery/ Sportscotland Grant	0.291
Developers Contributions	0.814
Partners (Including Strathclyde Partnership for Transport, Sustrans and Scottish Environment Protection Agency)	2.608
Scottish Government:	
- Capital Grant	33.029
- Cycling, Walking and Safer Streets	0.427
- Vacant and Derelict Land	0.738
- Early Years 1,140 Hours	2.732
- Regeneration Capital Grant	0.417
- Town Centre Regeneration Fund Grant	0.025
Glasgow City Region City Deal	6.141
Specific Reserves	1.354
Capital Receipts	0.106
Capital Financed from Current Revenue	0.406
<b>TOTAL INCOME</b>	<b>61.113</b>

SOUTH LANARKSHIRE COUNCIL  
CAPITAL EXPENDITURE 2019-20  
GENERAL FUND PROGRAMME  
FOR PERIOD 1 APRIL 2019 TO 31 MARCH 2020

**Projects with Underspends in 2019/2020**

<b>Project Name</b>	<b>Project Type</b>
Tom Craig Centre	Refurbishment
Springhall Urban Greenspace Development (Springhall Cage)	Infrastructure
Springhall Community Centre Upgrade	Refurbishment
Bin Storage Areas	Infrastructure
Former Ballgreen Hall Demolition	Demolition
Extension of Cemeteries and Landworks	Land Purchase
Town Centre Regeneration Fund	Regeneration
Electric Vehicle Charging	Infrastructure
Roads Investment Programme	Infrastructure
Horsley Brae	Roads
Lanark Park and Ride	Land Purchase
Roads Investment Programme	Roads
SPT - Extension of Carstairs Junction Park and Ride	Infrastructure
SPT - Cambuslang Station Park & Ride	Infrastructure
Cycling, Walking and Safer Streets	Infrastructure
National Strategic Cycle Routes	Infrastructure
Greenhills Road	Roads
St Charles' Primary School Extension	Extension
Mobile Teaching Units	Modular Units
Education Information Communication Technology	ICT
Auchingrammont Road	Demolition / New Build
Early Years 1,140 Hours programme	Various
Computer Room Upgrade	Infrastructure/ Refurbishment
Mobile Working Pilot	Equipment
Civic Centre	Refurbishment
Essential Services Accommodation	Refurbishment
Prioritised Urgent Investment	Refurbishment
Central Energy Efficiency Fund	Equipment
Springhall Regeneration Project (H&T)	Refurbishment
Blantyre Care Facility	New Build



# Report

## 3b

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>20 August 2020</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Capital Budget Monitoring 2019/2020 - Housing Capital Programme</b>
----------	--

### 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum on the final outturn position of the Council's Housing Capital Programme for the period covering 1 April 2019 to 31 March 2020.

### 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation:-

- (1) that the final outturn position on the 2019/20 Housing Capital Programme be noted.

### 3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2020 from a financial perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme. Any physical progress update for projects carried forward into financial year 2020/21 will be picked up as part of the new year monitoring report.

### 4. Employee Implications

4.1. None

### 5. Financial Implications

- 5.1. The Housing Capital Programme for 2019/20 totalled £61.835 million. This revised programme was approved by Executive Committee on 29 May 2019.
- 5.2. Appendix A summarises actual expenditure of £51.235 million which is £10.600 million lower than the budget of £61.835 million due to the timing of spend on a number of programmes. The level of spend on the Housing Programme has been impacted by the COVID19 lockdown in advance of the financial year end. This will continue into the new financial year and will impact on the 2020/2021 Housing Capital Programme.
- 5.3. Housing and Technical Resources have received additional one-off income of £3.231 million and new borrowing of £1.433 million in 2019/2020 which will be available for future years.

- 5.4. Taking into account the additional funding of £4.664 million (section 5.3) and the year-end underspend position (£10.600 million), there is a net £15.264 million of budget available to contribute to future years' Housing programmes.
- 5.5. To reflect the uncertainty surrounding the impact of lockdown on the Housing Investment programme for 2020/21, it is proposed that the allocation of £15.264 million is moved to 2021/22. The overall programme for 2020/21 is being considered and post lockdown, when timescales and the impact of revised systems of working can be more accurately established, a revised position will be presented to a future Executive Committee meeting for approval.
- 6. Other Implications**
- 6.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 6.2. There are no implications for sustainability in terms of the information contained in this report.
- 7. Equality Impact Assessment and Consultation Arrangements**
- 7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 7.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**  
**Executive Director (Finance and Corporate Resources)**

12 August 2020

**Link(s) to Council Values/Ambitions/Objectives**

- Accountable, Effective, Efficient and Transparent

**Previous References**

- ♦ Executive Committee, 29 May 2019

**List of Background Papers**

- ♦ Capital Ledger prints to 31 March 2020

**Contact for Further Information**

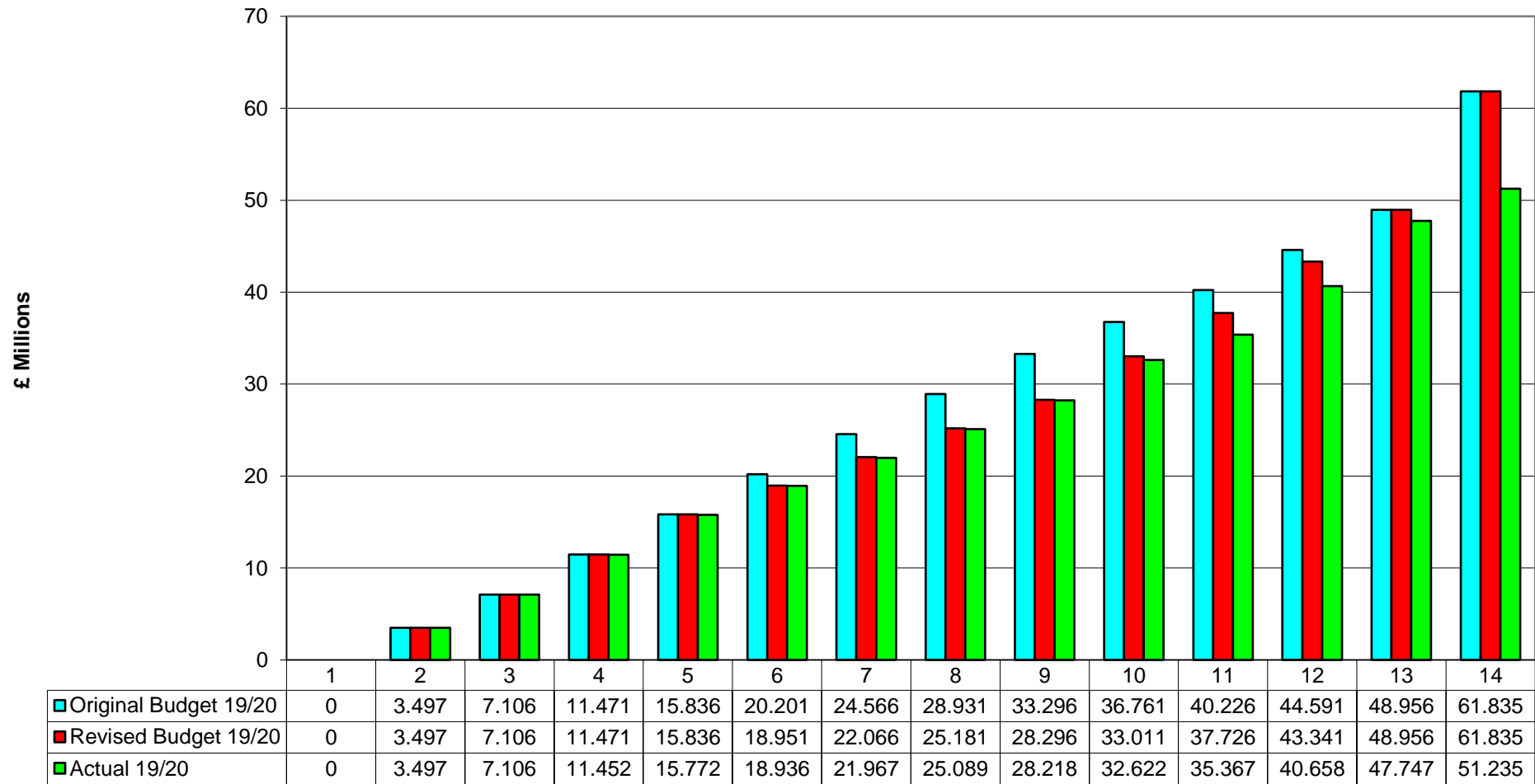
If you would like to inspect the background papers or want further information, please contact:-  
Jackie Taylor, Head of Finance (Strategy)  
Ext: 5637 (Tel: 01698 455637)  
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL  
CAPITAL EXPENDITURE 2019/20  
HOUSING PROGRAMME  
FOR PERIOD 1 APRIL 2019 TO 31 MARCH 2020

Appendix A

	<u>2019/20</u> <u>Revised</u> <u>Budget</u> £m	<u>2019/20</u> <u>Actual to</u> <u>31/03/20</u> £m
<b>EXPENDITURE</b>		
2019/20 Budget (including carry forward from 2018/19)	<b><u>61.835</u></b>	<b><u>51.235</u></b>
		<u>2019/20</u> <u>Actual to</u> <u>31/03/20</u> £m
<b>INCOME</b>		
Capital Receipts – House Sales		0.000
Capital Receipts – Land Sales		0.046
Capital Funded from Current Revenue		20.589
Prudential Borrowing		14.681
Specific Grant		13.176
Miscellaneous Income		2.743
		<b><u>51.235</u></b>

HRA Capital Expenditure Profile Graph 19/20





# Report

## 4a

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>20 August 2020</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Capital Budget Monitoring 2020/2021 - General Fund Capital Programme</b>
----------	---

### 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2020 to 19 June 2020.

### 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation:-

- (1) that the physical and financial progress of the 2020/2021 General Fund Capital Programme be noted.

### 3. Background

3.1. The Capital reports attached provide detail on the position as at 19 June 2020 from both a financial and physical perspective.

3.2. Appendices A and B show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices C to E – as they are split into Build, Non Build and Roads.

### 4. Update to 2020/21 Programme

4.1. The 2020/21 General Fund Capital Programme was presented to the Council on 25 March 2020. This totalled £91.192 million and included agreed movements from 2019/20. In addition, the 2019/2020 Final Outturn report, noted that a carry forward total of £15.541 million is available into financial year 2020/2021.

4.2. The progress in delivery of these new year programmes has been affected by the lockdown due to COVID-19. The ongoing implications of this, including the closure of construction sites in advance of the financial year end, has had an impact on the level of capital spend achieved in 2019/2020 and will continue to impact on the 2020/2021 Capital Programmes.

4.3. This report provides an update position on the General Fund Capital Programme following the delays associated with COVID-19, and also gives a spend to date position as at period 3 (19 June 2020).

### 5. Employee Implications

5.1. None

## **6. Financial Implications**

- 6.1. As noted in section 4.1, the Council approved a new programme of £91.192 million for 2020/2021 and a carry forward of £15.541 million is also available in financial year 2020/2021. This results in a total base budget of £106.733 million and this is detailed across Resources in Appendix A.
- 6.2. Section 4.2 notes that the delivery of the 2020/2021 Capital Programme has been affected by the lockdown due to COVID-19. Since the lockdown occurred, little progress has been made in terms of construction work, with sites being temporarily closed down.
- 6.3. As lockdown eases, a review of the General Services Capital Programme is ongoing, with a view to providing a realistic estimate of anticipated spend levels for 2020/2021. The estimates will reflect the initial lockdown delay, along with the ongoing implications of the requirements of social distancing, as sites get back up and running. A separate report detailing the overall level of spend achievable for 2020/2021 will be presented to a future meeting of the Executive Committee for approval.
- 6.4. Period 3 Position  
Spend to 19 June 2020 amounts to £3.947 million and this is detailed across Resources in Appendix A.
- 6.5. The overall funding position is included in Appendix B. Funding totalling £106.733 million is anticipated. As at 19 June 2020, £21.685 million of funding had been received.
- 6.6. Appendices C to E advise on the related physical progress of the General Fund Capital Programme for 2020/2021 and these are split across three elements: Build; Non-Build and Roads.

## **7. Other Implications**

- 7.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 7.2. There are no implications for sustainability in terms of the information contained in this report.

## **8. Equality Impact Assessment and Consultation Arrangements**

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**  
**Executive Director (Finance and Corporate Resources)**



12 August 2020

**Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective and Efficient and Transparent

**Previous References**

- ◆ South Lanarkshire Council, 25 March 2020
- ◆ Executive Committee, 24 June 2020

**List of Background Papers**

- ◆ Capital Ledger prints to 19 June 2020

**Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

SOUTH LANARKSHIRE COUNCIL  
CAPITAL EXPENDITURE 2020/21  
GENERAL FUND PROGRAMME  
FOR PERIOD 1 APRIL 2020 TO 19 JUNE 2020

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2019/20 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>Proposed Adjs £000</u>	<u>Proposed Slippage £000</u>	<u>Total Budget £000</u>	<u>Actual £000</u>
Fleet &	0	36	0	36	0	0	36	13
Environmental Facs / Waste / Grounds	1,617	1,061	2,267	4,945	0	0	4,945	23
Planning and Econ Development	9,272	(835)	3,789	12,226	0	0	12,226	637
Roads	23,513	4,674	2,500	30,687	0	0	30,687	457
<b>Resource Total</b>	<b>34,402</b>	<b>4,936</b>	<b>8,556</b>	<b>47,894</b>	<b>0</b>	<b>0</b>	<b>47,894</b>	<b>1,130</b>
Primary Schools Modernisation	120	468	0	588	0	0	588	4
ICT Developments	1,650	924	2,030	4,604	0	0	4,604	0
1,140 Hours	18,350	2,263	0	20,613	0	0	20,613	446
Other	4,570	1,288	3,337	9,195	0	0	9,195	149
<b>Resource Total</b>	<b>24,690</b>	<b>4,943</b>	<b>5,367</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>599</b>
IT Services	5,336	(300)	213	5,249	0	0	5,249	73
<b>Resource Total</b>	<b>5,336</b>	<b>(300)</b>	<b>213</b>	<b>5,249</b>	<b>0</b>	<b>0</b>	<b>5,249</b>	<b>73</b>
Office Accom	8,490	2,307	0	10,797	0	0	10,797	2,136
Private Housing Scheme of Assistance	1,000	0	0	1,000	0	0	1,000	0
Other Housing	0	976	0	976	0	0	976	1
<b>Resource Total</b>	<b>9,490</b>	<b>3,283</b>	<b>0</b>	<b>12,773</b>	<b>0</b>	<b>0</b>	<b>12,773</b>	<b>2,137</b>
Care Facilities	0	2,166	3,251	5,417	0	0	5,417	8
Other	400	0	0	400	0	0	400	0
<b>Resource Total</b>	<b>400</b>	<b>2,166</b>	<b>3,251</b>	<b>5,817</b>	<b>0</b>	<b>0</b>	<b>5,817</b>	<b>8</b>
<b>Overall Total</b>	<b>74,318</b>	<b>15,541</b>	<b>16,874</b>	<b>106,733</b>	<b>0</b>	<b>0</b>	<b>106,733</b>	<b>3,947</b>

SOUTH LANARKSHIRE COUNCIL  
CAPITAL EXPENDITURE 2020/21  
GENERAL FUND PROGRAMME  
FOR PERIOD 1 APRIL 2020 TO 19 JUNE 2020

	2020/21 Annual Budget	2020/21 Actual to 19 June 2020
	£m	£m
<b>EXPENDITURE</b>		
<b>2020/21 Original Budget</b>	<b>106.733</b>	<b>3.947</b>

	2020/21 Annual Budget	2020/21 Actual to 19 June 2020
	£m	£m
<b>FUNDING</b>		
Prudential Borrowing	42.056	0.000
Heritage Lottery / Sportscotland Grant	0.174	0.000
Developers Contributions	8.170	0.000
Partners (Including SPT, Sustrans, Blantyre Construction Ltd, Transport Scotland and Renewable Energy Fund)	1.995	0.193
Scottish Government:		
- Capital Grant	21.373	5.343
- Cycling, Walking and Safer Streets	1.497	0.000
- Vacant and Derelict Land	1.182	0.485
- Early Years 1,140 Hours	15.109	10.409
- Regeneration Capital Grant	1.283	0.807
-Town Centre Regeneration Fund	2.454	2.454
Glasgow City Region City Deal	4.057	0.000
Specific Reserves	1.994	1.994
Capital Financed from Current Revenue	5.389	0.000
<b>Total Funding</b>	<b>106.733</b>	<b>21.685</b>

**GENERAL FUND CAPITAL PROGRAMME 2020/21****BUILD EXECUTIVE SUMMARY****PERIOD ENDED 19 JUNE 2020 (PERIOD 3)**

	Expenditure Periods													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b><u>Programme Status</u></b>														
Projects Complete	-	-	-											
Projects on Programme	-	-	88											
Projects Behind Programme	-	-	-											
Projects Altered Brief/ Programme	-	-	3											
Projects Held	-	-	46											
	-	-	137											
<b><u>Project Status</u></b>														
Design Feasibility	-	-	53											
Sketch Design	-	-	10											
Detailed Design	-	-	3											
Production Information	-	-	10											
Tendering	-	-	41											
On Site	-	-	20											
Complete	-	-	-											
	-	-	137											

**GENERAL FUND CAPITAL PROGRAMME 2020/21**

**NON BUILD EXECUTIVE SUMMARY**

**PERIOD ENDED 19 JUNE 2020 (PERIOD 3)**

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b><u>Number of Projects</u></b>														
Carried Forward 19/20 Programme	-	-	29											
Approved from 20/21 Programme	-	-	13											
Total Projects Currently Reported	-	-	42											

**Number of Projects**

Projects Completed	-	-	-											
Projects Ahead of Programme	-	-	-											
Projects on Programme	-	-	36											
Projects Behind Programme	-	-	-											
Projects, Altered Brief/Programme	-	-	-											
Projects On Hold	-	-	6											
	-	-	42											

**General Fund Capital Programme 2020/21**  
**Non-Build Executive Summary - Project Status**

<b><u>Type</u></b>		<b><u>Status</u></b>
C/F	Zero Waste Fund	On Programme
C/F	Bothwell Park	On Programme
C/F	Extension of Cemeteries and Land Works	On Programme
NEW	Country Parks – Horseshoe Bridge	On Programme
C/F	Bin Storage Areas	On Programme
C/F	Springhall Urban Greenspace Development	On Programme
C/F	Allotments and Raised Beds, Strathaven	On Programme
C/F	Strathaven Cemetery Infrastructure Works	On Programme
NEW	Allotments	On Programme
C/F	Strathaven Statue	On Programme
C/F	Kildare Park - BMX Trail	On Programme
C/F	Cashless System	On Programme
C/F	Replacement Workshop Facility	On Programme
C/F	Flare System	On Programme
C/F	Synthetic and Grass Pitch Replacement	On Programme
NEW	Memorial Headstone Remedial Works	On Programme
C/F	Halls Improvement	On Programme
C/F	Upgrades to Community Infrastructure	On Programme
C/F	Sustainability Project	On Programme
C/F	Priority Repairs to Building Infrastructure	On Programme
C/F	Crematorium Shelter	On Programme
C/F	Demolition Programme	On Programme
C/F	Abington Campus for Enterprise	On Programme
NEW	East Kilbride Town Centre Masterplan	On Programme
C/F	City Deal – Community Growth Areas	On Programme
NEW	Vacant and Derelict Land – Shawfield Industrial Estate, Rutherglen	On Programme
NEW	Vacant and Derelict Land – Clyde Cycle Park, Cambuslang	On Programme
C/F	Vacant and Derelict Land – Glen Esk, East Kilbride	On Programme
C/F	Vacant and Derelict Land – Milton Brick & Tile Works Site, Carluke	On Programme
C/F	Information Technology Infrastructure	On Programme
NEW	Oracle Upgrade	On Programme
NEW	New website/ CRM/ MDM/ Customer Portal/ Integration Tools	On Programme
NEW	Digital Connectivity	On Programme
C/F	Computer Room Upgrades	On Programme
NEW	Climate Change/ Digital Connectivity	On Programme
NEW	Community Alarms	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Hold
C/F	Regeneration Capital Grants	On Hold
C/F	Rural Development Centre, Lanark	On Hold
NEW	Clyde Gateway	On Hold
NEW	Vacant and Derelict Land – The Vogue Site, Hamilton	On Hold
C/F	Mobile Working	On Hold

**GENERAL FUND CAPITAL PROGRAMME 2020/21****ROADS EXECUTIVE SUMMARY****PERIOD ENDED 19 JUNE 2020 (PERIOD 3)**

	1	2	3	4	5	6	7	8	9	10	11	12	13
--	---	---	---	---	---	---	---	---	---	----	----	----	----

**Number of Projects**

Total Projects Currently Reported	-	-	166										
-----------------------------------	---	---	-----	--	--	--	--	--	--	--	--	--	--

**Programme Status**

Projects Complete	-	-	-										
-------------------	---	---	---	--	--	--	--	--	--	--	--	--	--

Projects on Programme	-	-	163										
-----------------------	---	---	-----	--	--	--	--	--	--	--	--	--	--

Projects Behind Programme	-	-	-										
---------------------------	---	---	---	--	--	--	--	--	--	--	--	--	--

Projects, Altered Brief / Programme	-	-	-										
-------------------------------------	---	---	---	--	--	--	--	--	--	--	--	--	--

Projects Held	-	-	3										
---------------	---	---	---	--	--	--	--	--	--	--	--	--	--

---

	-	-	166										
--	---	---	-----	--	--	--	--	--	--	--	--	--	--

**Project Status**

Briefing	-	-	133										
----------	---	---	-----	--	--	--	--	--	--	--	--	--	--

Production Information	-	-	21										
------------------------	---	---	----	--	--	--	--	--	--	--	--	--	--

Billing	-	-	-										
---------	---	---	---	--	--	--	--	--	--	--	--	--	--

Tendering	-	-	1										
-----------	---	---	---	--	--	--	--	--	--	--	--	--	--

On Site	-	-	11										
---------	---	---	----	--	--	--	--	--	--	--	--	--	--

Complete	-	-	-										
----------	---	---	---	--	--	--	--	--	--	--	--	--	--

---

	-	-	166										
--	---	---	-----	--	--	--	--	--	--	--	--	--	--

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<b><u>ROADS / FOOTWAYS INVESTMENT PROGRAMME</u></b>											
<b><u>East Kilbride, Rutherglen and Cambuslang Areas</u></b>											
<b><u>Strategic Schemes</u></b>											
A71 Stonehouse Road, Strathaven	1							1			
Whiteshawgate Highway, Strathaven	1							1			
A726 Strathaven Road, East Kilbride	1							1			
A726 Glasgow Road, Strathaven	1							1			
Ardochrig Highway, Strathaven	1							1			
Westwood Road, East Kilbride (Phase 1)	1							1			
Westwood Road, East Kilbride (Phase 2)	1							1			
Breckonridge Highway, Strathaven - spur	1							1			
B743 Muirkirk Road, Strathaven (Phase 1 - nr Redding Rd)	1							1			
B743 Muirkirk Road, Strathaven (Phase 2) - nr Fishermans Cott)	1							1			
B743 Muirkirk Road, Strathaven (Phase 3) - nr Powbrone Bridge)	1							1			
Swift Place and Tyne Place, East Kilbride	1							1			
Rennie Place, East Kilbride	1							1			
Morrishall Road, East Kilbride	1							1			
Ettrick Hill, East Kilbride	1							1			
Todshill Street, Strathaven	1							1			
Alston Street, Glassford	1							1			
Otago Park, East Kilbride	1							1			
Shawtonhill Highway, Chapelton	1							1			
Bents and Station Highway, Glassford	1							1			
Redwood Crescent, East Kilbride	1							1			
Philipshill Road, East Kilbride	1							1			
Markethill Road, East Kilbride	1							1			
Stewartfield Way, East Kilbride	1							1			
Redwood Place, East Kilbride	1							1			
King Street, Rutherglen	1							1			
Main Street, Cambuslang	1							1			
<b><u>Preventative Maintenance Schemes</u></b>											
Preparatory patching works for 2021/22 programme	1							1			
Strategic Patching (Classified Roads)	1							1			
<b><u>Roads Infrastructure/Safety Schemes</u></b>											
Safety/Routine Repairs	1							1			
<b><u>Footways</u></b>											
Carnegie Hill	1							1			
Headhouse Green, East Kilbride	1							1			
Milton Road, College Milton East Kilbride	1							1			
Old Coach Road at Bosfield Place	1							1			
Stuart Street, Village East Kilbride	1							1			
Vancouver Drive, East Kilbride	1							1			
Mill Road, Cambuslang	1							1			
<b><u>Hamilton Area</u></b>											
<b><u>Strategic Schemes</u></b>											
B758, Blantyre Farm Road, Uddingston	1							1			
Barbae Place, Bothwell	1							1			



Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
Church Street, Blantyre	1							1			
A723, Strathaven Road, Hamilton	1							1			
Argyle Crescent, Hamilton	1							1			
Laburnum Lea / Rowan Rise, Hamilton	1							1			
Hawthorn Hill, Hamilton	1							1			
Burnbank Road (Phase 3), Hamilton (*B/F 2019/20 lining)	1							1			
A71, Swinhill Road, Larkhall	1							1			
B7019, Burnhead Road, Larkhall	1							1			
Millholm Gardens, Stonehouse	1							1			
Limekilnburn Road, Quarter	1							1			
John Street, Larkhall	1							1			
Manse Brae, Netherburn	1							1			
Glen Avenue, Larkhall	1							1			
Hillview Drive, Blantyre	1							1			
Fairhill Avenue, Hamilton	1							1			
Staneacre Park, Hamilton	1							1			
Siemens Loop repairs		1						1			
<b><u>Preventative Maintenance Schemes</u></b>											
Strategic /Machine Patching (Classified Roads)	1							1			
Preparatory patching	1							1			
Hillside Crescent/Lane/Terrace/Alness Terrace, Hamilton ~ Micro-Asphalt	1							1			
<b><u>Roads Infrastructure/Safety Budget</u></b>											
Safety/Routine Repairs	1							1			
Additional Coring (Various Locations)	1							1			
<b><u>Footways</u></b>											
B7071, Glasgow Road / Main Street, Uddingston (East Side)	1							1			
Ashley Place, Blantyre	1							1			
Auldton Terrace, Ashgill	1							1			
Avon Road, Larkhall	1							1			
Hillside Crescent, Hamilton	1							1			
A72, Almada Street, Hamilton	1							1			
<b><u>Clydesdale Area</u></b>											
<b><u>Strategic Schemes</u></b>											
Kirkstyle Car Par, Biggar	1							1			
B7086 Lanark Road, The Check.	1							1			
Bushelhead Road, Carlisle	1							1			
Wheatlandside Drive, Lanark	1							1			
C37 B7016 to Westsidewood	1							1			
A70 Ayr Cut, Lanark	1							1			
A702 Abington	1							1			
A721 Caldwell Terrace, Carnwath	1							1			
A702 Elvanfoot	1							1			
A721 Elsrickle	1							1			
Mill Road, Robertson	1							1			
Kelso Avenue, Lesmahagow	1							1			
A72 Crossford	1							1			
Village Road, Dunsyre	1							1			

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
Orchard View Drive, Kirkfieldbank	1							1			
Fair View Drive, Kirkfieldbank	1							1			
A73 Perryflats	1							1			
C207 Wilsontown	1							1			
Turnpike, Blackwood	1							1			
C26, Carmichael	1							1			
Bereholm, Lesmahagow	1							1			
Southfield Road, Blackwood	1							1			
Russell Road, Lanark	1							1			
C10 Harperfield	1							1			
Addison Avenue, Douglas	1							1			
Cameronian Court, Lanark	1							1			
Chapel Street/Belstane Road, Carlisle	1							1			
Ashfield/Beech Road, Law	1							1			
Waverly Crescent/Abbotsford Terrace, Lanark	1							1			
Cairneymount Road, Carlisle	1							1			
Braxfield Road, Lanark	1							1			
<b><u>Preventative Maintenance Schemes</u></b>											
Strategic /Machine Patching (Classified Roads)	1							1			
Preparatory patching	1							1			
<b><u>Roads Infrastructure/Safety Budget</u></b>											
Safety/Routine Repairs	1							1			
<b><u>Footways</u></b>											
A721, Carlisle 2 sections	1							1			
Lawhill Road, Law	1							1			
Strawfrank Road, Carstairs	1							1			
Lanark Road, Carstairs Village	1							1			
Biggar Road, Carnwath	1							1			
Heathfield Drive, Blackwood	1							1			
Carlisle Road, Blackwood	1							1			
Handax/Longford, Forth	1							1			
<b>ROADS REFURBISHMENT BUDGET</b>											
<b>Structures projects</b>											
Candermill Bridge, Stonehouse - Replacement of existing parapets and repairs				1				1			
A706 Cleghorn Bridge – Strengthening and refurbishment		1						1			
Mousemill Rd, Kirkfieldbank - Completion of design works					1			1			
<b>Traffic Signals</b>											
Caird Street / Douglas Street, Hamilton - Upgrade existing traffic signals	1							1			
Glasgow Road / Bertram Street, Hamilton - Upgrade existing traffic Signals	1							1			
<b>Road Safety</b>											
Upgrade power sources to existing part-time 20mph signage	1							1			
<b>Parking</b>											
Replacement of parking ticket machines at Low Patrick Street car park	1							1			

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<b>Lighting ~ LED &amp; Columns</b>											
Undertake renewal of various street lighting infrastructure	1							1			
<b>BRIDGES</b>											
Ponfeigh Bridge ~ Design and construction works		1						1			
Clyde Bridge ~ Design works only		1						1			
<b>CYCLING, WALKING AND SAFER ROUTES</b>											
<b>Single Site / Route Action Plans</b>											
A70 Carnwath to boundary	1							1			
Muttonhole Road/Meikle Earnock Road, Hamilton	1							1			
A706 Harelaw to Forth	1							1			
A71 Strathaven to boundary	1							1			
A73 / Castlehill Road, Carluke	1							1			
B7016 between Carnwath and Biggar	1							1			
Calderwood Road / Dukes Road, Rutherglen	1							1			
<b>Engineering Measures at Schools</b>											
Various small scale signing and lining at schools	1							1			
<b>Road Safety Measures / Speed Limit Initiatives</b>											
Various small scale road marking / signing / promotion of revised speed limits schemes	1							1			
<b>Traffic Signals / Pedestrian Crossings</b>											
Blantyre Farm Road at Bridge, near Uddingston		1						1			
Main Street / Queen Street, Rutherglen		1						1			
Main Street / Cambuslang Road, Rutherglen		1						1			
Burnside Terminus, Rutherglen SCOOT Ph1		1						1			
East Kilbride Road / Blairbeth Road, Burnside R'glen SCOOT		1						1			
<b>Cycle Schemes</b>											
East Kilbride Cycle Network					1						1
Carstairs to Forth/Carluke Cycle Network Phase 1	1							1			
Larkhall to Ashgill Network Phase 1	1							1			
Cycle Shelters in Schools		1						1			
<b>CLYDESDALE TRANSPORT APPRAISAL</b>											
This project consists of undertaking the STAG Part 2 Appraisal					1			1			
<b>LOCAL AUTHORITY INSTALLATION PROGRAMME</b>											
This project consists of 22 new electric vehicle charging points.					1			1			
<b>SPT GRANT FUNDED PROJECTS</b>											
<b>SPT ~ BUS INFRASTRUCTURE WORKS</b>											
Enhancing bus stop provision and facilities in Cathkin					1			1			
<b>SPT ~ PARK AND RIDE SCHEMES</b>											
Lanark P&R ~ Land purchase					1			1			
Cambuslang P&R		1						1			
Carstairs P&R					1						1

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<b>SPT ~ STRATEGIC CYCLE INFRASTRUCTURE</b>											
East Kilbride Cycle Network Construction (also part funded by CWSR)					1			1			
Cycle Shelters ~ The provision of new cycle shelters in various town centres.		1						1			
Cycle Monitoring Equipment ~ The provision of new cycle counters at various locations.		1						1			
Cycle Route Design - Cycle network design in the Carluke area, Lanark and Hamilton		1						1			
<b>SPT ~ REGIONAL CONGESTION REDUCTION MEASURES</b>											
Lanark Traffic Management Scheme		1						1			
Scoot System Upgrade to Stratos	1							1			
<b>SPT ~ CASUALTY REDUCTION MEASURES</b>											
B7078 / M74 Junction 9, Kilmuirhill ~ Signing, lining & high friction surfacing	1							1			
A723 Hamilton to Strathaven ~ Signing, lining & high friction surfacing	1							1			
B743 Strathaven to the boundary ~ Signing, lining & high friction surfacing	1							1			
A726 Strathaven to East Kilbride ~ Signing, lining & high friction surfacing	1							1			
B7078 Church St/Wellbrae, Larkhall ~ Signing, lining & high friction surfacing	1							1			
A71 / Burnhead Street, Larkhall ~ Signing, lining & high friction surfacing	1							1			
Union Street, Larkhall ~ promoting a 20mph speed limit	1							1			
<b>HAMILTON INTERNATIONAL TECHNOLOGY PARK</b>											
Hamilton International Technology Park	1							1			
<b>SUSTRANS ~ PLACES FOR EVERYONE</b>											
Hamilton Active Travel Study		1						1			
Carluke Active Travel Study		1						1			
<b>SUSTRANS ~ PLACES FOR EVERYONE</b>											
Active Travel Network, EK ~ providing a segregated cycle network		1						1			
Town Centres ~ assessing town and neighbourhood centres for temporary infrastructure		1						1			
School Outdoor Environments~ temporary measures to be put in place at school locations		1						1			
Temporary Route Enhancements ~ journeys while maintaining physical distancing guidance					1			1			
<b>CITY DEAL PROJECTS</b>											
Cathkin (Complementary Works)					1			1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1						1
	133	21	0	1	11	0	0	163	0	0	3



# Report

## 4b

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>20 August 2020</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Capital Budget Monitoring 2020/2021 - Housing Capital Programme</b>
----------	--

### 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2020 to 19 June 2020.

### 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation:-

- (1) that the physical and financial progress of the Housing Capital Programme be noted.

### 3. Background

- 3.1. The Capital reports attached provide detail on the position as at 19 June 2020 from both a financial and physical perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme, with the physical progress detailed in Appendix B.

### 4. Employee Implications

4.1. None

### 5. Update to 2020/21 Programme

- 5.1. The Council approved a total Housing Capital Programme budget for 2020/21 of £97.303 million on 26 February 2020.
- 5.2. The Executive Committee (24 June 2020) agreed as part of the Final Outturn report for 2019/2020, that the £15.264 million of budget carried forward from 2019/2020 should be added to the 2021/2022 Programme. The base budget for 2020/21 therefore remains £97.303 million and this, along with its funding sources, are detailed in Appendix A.
- 5.3. The progress in delivery of this new year programme has been affected by the lockdown due to COVID-19. The ongoing implications of this, including the closure of construction sites in advance of the financial year end, has had an impact on the level of capital spend achieved in 2019/2020 and will continue to impact on the 2020/2021 programme.

## **6. Financial Implications**

- 6.1. Section 5.2. above shows the base budget for the financial year as £97.303 million.
- 6.2. The overall Housing Capital Programme for 2020/2021 is being considered and post lockdown, when timescales and the impact of revised systems of working can be more accurately established, a revised position will be presented to a future meeting of the Executive Committee for approval.
- 6.3. Appendix A also shows the spend position on the Housing Programme as at 19 June 2020 totalling £3.357 million.
- 6.4. Programmed funding for the year totals £97.303 million. As at 19 June 2020, actual funding of £3.357 million has been received.

## **7. Other Implications**

- 7.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 7.2. There are no implications for sustainability in terms of the information contained in this report.

## **8. Equality Impact Assessment and Consultation Arrangements**

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

12 August 2020

### **Link(s) to Council Values/Ambitions/Objectives**

- Accountable, Effective and Efficient and Transparent

### **Previous References**

- South Lanarkshire Council, 26 February 2020
- Executive Committee, 24 June 2020

### **List of Background Papers**

- Capital Ledger prints to 19 June 2020

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:- Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

SOUTH LANARKSHIRE COUNCIL  
CAPITAL EXPENDITURE 2020/21  
HOUSING PROGRAMME  
FOR PERIOD 1 APRIL 2020 TO 19 JUNE 2020

**Appendix A**

	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>19/06/20</u> <u>£m</u>
<b>Expenditure</b>		
2020/21 Budget	<b>97.303</b>	<b>3.357</b>
<b>Income</b>		
	<u>2020/21</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2020/21</u> <u>Actual to</u> <u>19/06/20</u> <u>£m</u>
Capital Funded from Current Revenue	19.448	3.357
Prudential Borrowing	53.089	0.000
Specific Grant		
- Scottish Government – New Council House	22.846	0.000
- Scottish Government – Open Market Purchase Scheme	1.800	0.000
- Scottish Government – Mortgage to Rent	0.120	0.000
	<b>97.303</b>	<b>3.357</b>

**HOUSING CAPITAL PROGRAMME 2020/21****EXECUTIVE SUMMARY****PERIOD ENDED 19 JUNE 2020****Expenditure Periods**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<b><u>Programme Status</u></b>														
Projects Complete	-	-	2											
Projects on Programme	-	-	74											
Projects Behind Programme	-	-	-											
Projects Altered Brief/Programme	-	-	17											
Projects Held	-	-	72											
	-	-	165											
<b><u>Project Status</u></b>														
Design Feasibility	-	-	73											
Sketch Design	-	-	1											
Detailed Design	-	-	3											
Production Information	-	-	8											
Tendering	-	-	35											
On Site	-	-	43											
Complete	-	-	2											
	-	-	165											



# Report

**5**

Report to: **Financial Resources Scrutiny Forum**  
 Date of Meeting: **20 August 2020**  
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2019/2020**

## **1. Purpose of Report**

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the year-end position for the General Fund and the revenue budget performance of each Resource,
- ◆ advise on the year-end position of the Housing Revenue Account (HRA),
- ◆ provide a reconciliation of the outturn position in the Annual Accounts (Expenditure and Funding Analysis Statement) to the revenue budget performance for the year 2019/2020,
- ◆ provide details of the full unaudited South Lanarkshire Council Accounts 2019/2020 and Charitable Accounts 2019/2020 for consideration, and
- ◆ provide the publication details for the unaudited Annual Accounts.

## **2. Recommendation(s)**

2.1. The Forum is asked to note the following recommendation(s):-

- (1) that the final underspend position of £3.021 million, on the General Fund, after transfers to reserves (Section 6 and summarised in Appendix 1), be noted;
- (2) that the increase of £0.745 million on the transfers previously approved at Probable Outturn, to reflect the final outturn position on these items (section 7.2), be noted;
- (3) that the proposed additional transfers to reserves by Resources and Corporate Items totalling £2.161 million (Sections 7.3 and 7.10.3), be noted;
- (4) that the additional allocation of £0.365 million of funding to SLLC to cover their in-year loss of income due to COVID-19 (section 7.6), be noted;
- (5) that the final outturn position of an underspend of £3.021 million, and the transfer of this underspend to the General Fund (Section 8.5), be noted;
- (6) that the position on the Housing Revenue Account, including the transfers to reserves of £0.702 million (Section 10), be noted;
- (7) that the publication details for the unaudited Annual Accounts for 2019/2020 (Section 11), be noted; and
- (8) that South Lanarkshire Council Accounts 2019/2020 and the Charitable Accounts 2019/2020 have been provided to members for their consideration, be noted.

## **3. Background**

3.1. The Revenue reports attached provide detail on the Executive Committee report dated 24 June 2020, which shows the final outturn for the Council's General Services Revenue Budget and the Housing Revenue Account.

- 3.2. Under existing regulations, the Council's unaudited Annual Accounts for the year ended 31 March 2020 require to be submitted for audit by 30 June 2020. As agreed with the Council's External Auditors, due to the impact of COVID-19, only the main financial statements from the unaudited Annual Accounts were submitted to the Risk and Audit Scrutiny Committee on 18 June 2020 for consideration. This was prior to the full unaudited Accounts being submitted to the External Auditor by 30 June 2020. A full copy of the unaudited Accounts was circulated to all Elected Members after the submission date of 30 June 2020.
- 3.3. This report will provide information on the following areas:
- Executive Summary on 2019/2020 Outturn Position (Section 4)
  - Summary of Council's position in relation to COVID19 expenditure in 2019/2020 (Section 5)
  - General Services Probable Outturn position for 2019/2020 (Section 6)
  - General Services year-end monitoring position for 2019/2020 (detailed in Section 7 and summarised in Section 8)
  - Summary of Year End Reserves position (Section 9)
  - Year-end position on the Housing Revenue Account (Section 10)
  - Information on the Annual Accounts including details of publication arrangements for the unaudited Accounts (Section 11)
  - Reconciliation of the year-end monitoring position summarised in section 7, to the figures presented in the Annual Accounts (Section 12 and Appendix 8)
  - Details of the Charities Accounts (Section 13)

#### 4. **Executive Summary**

- 4.1. Audit recommendations require the Council to present a report to Elected Members detailing the final outturn position on the Council's Revenue Budget, including seeking approval for any transfers to reserves not previously reported or approved throughout the year.
- 4.2. This report and appendices provides a detailed analysis of the Council's financial position. Whilst the full detail and background is provided for Member's information in the report, in order to summarise the position and provide Members with the key highlights, an Executive Summary is provided below.
- 4.2.1. **Final Outturn Position:** The position after all transfers to reserves is an underspend of £3.021 million. This is an improvement of £0.353 million on the £2.668 million previously reported to Members as part of the Probable Outturn at the Executive Committee (26 February 2020) (section 6.1).
- 4.2.2. **Resource position:** The position after transfers to reserves is an overspend of £2.856 million, compared to the previously reported position of £2.511 million, a decline of £0.345 million. However, these figures include costs and lost income in relation to COVID-19 (£0.751 million) which has been offset by applying £0.751 million of the COVID-19 Hardship Fund included within the General Revenue Grant. If these costs are excluded, the Resource position is an overspend of £2.105 million, an improvement of £0.406 million, mainly within Social Work Resources as a result of the funding received from the Integrated Joint Board to assist with the pressures in Adult and Older People Services.
- 4.2.3. **Loan Charges:** The final position after transfers is an underspend of £2.273 million, an improvement of £0.370 million on the position previously reported during the year. This is due the interest received on the Council's revenue balances being higher than anticipated (section 7.9).

- 4.2.4. **Corporate Items:** The final position after transfers to reserves is an overspend of £1.408 million, an increase of £0.239 million on the position reported during the year (section 7.10).
- 4.2.5. **Council Tax:** The final position is an over recovery of £4.261 million, mainly as a result of lower demand for the Council Tax Reduction Scheme, collection of arrears for previous years and a slightly higher in-year collection of Council Tax. This is a reduced position of £0.184 million on that previously reported (section 7.12).
- 4.2.6. **General Revenue Grant:** The final position shows an over recovery of £0.751 million in relation to the use of the COVID-19 Hardship Grant to fund spend incurred in 2019/2020. This represents the use of 25.2% of this Fund in the first 2 weeks of activity (section 7.14).
- 4.2.7. **Transfer to Reserves:** As part of the Probable Outturn, the Executive Committee approved a transfer of £11.493 million to Reserves. At the year-end approval is sought to transfer a further £2.161 million to reserves, reflecting £1.817 million of specific funding and £0.344 million of commitments, taking the total transfers to reserves to £13.654 million (section 8.3).
- 4.2.8. **Uncommitted Reserves:** It is proposed that the bottom-line underspend of £3.021 million is added to the Reserves to be used to fund future pressures, and be held in the General Fund (section 8.5).
- 4.2.9. The final outturn position is summarised in Table 1.

**Table 1 - Summary of Outturn Position 2019/2020**

Budget Line	Under / (Over) Before Transfer to Reserves	Total Approved Transfers to Reserves (App 2) (Exec Cttee – 29 Jan'20)	Total Additional Transfer to Reserves	Under / Over - Final Outturn
	£m	£m	£m	£m
Resources (sections 4.2.2)	2.374	(4.126)	(1.104)	(2.856)
Centrally Held Budgets (sections 4.2.3-4.2.4)	9.289	(7.367)	(1.057)	0.865
<b>Total Expenditure</b>	<b>11.663</b>	<b>(11.493)</b>	<b>(2.161)</b>	<b>(1.991)</b>
Council Tax Income (section 4.2.5)	4.261	-	-	4.261
General Revenue Grant - COVID-19 (section 4.2.2)	0.751	-	-	0.751
<b>Net Expenditure</b>	<b>16.675</b>	<b>(11.493)</b>	<b>(2.161)</b>	<b>3.021</b>

- 4.3. **Reserves:** The Council's General Fund Reserves at the end of 2019/2020 will be £75.358 million. There are £51 million of reserves set aside for future budget strategies of which £35 million has been allocated to specific years (section 9). The balance is being considered as part of the 2021/2022 Revenue Budget Strategy and Savings Requirement paper, also presented to the meeting on 24 June 2020.
- 4.4. **Annual Accounts:** The main statements from the Council's Annual Accounts and the Charities Accounts have been considered by the Risk and Audit Scrutiny Committee and a copy of the accounts were provided to Members following

submission to the External Auditor on 30 June 2020. A reconciliation between the accounts and figures contained in this report is provided (section 12 and Appendix 8).

- 4.5. Full details of each of these items is included in the remainder of the report.

## **5. COVID-19 and Impact on Council Outturn**

- 5.1. The Council has incurred expenditure in relation to COVID-19 and in order to separate these costs from the Council's normal activities, a COVID-19 Service has been included within each Resource. In addition, within the Resource positions for Community and Enterprise Resources and Finance and Corporate Resources, there is an under recovery of income due to COVID-19. The cost of COVID-19 is shown in the individual Resources positions.
- 5.2. The total for both additional expenditure and lost income is £0.751 million. This is offset by additional Government Grant shown as an income over-recovery in the General Revenue Grant line. This represents the use of 25.2% of the Hardship Fund in the first 2 weeks of activity. The details of this are included in section 7 of the report.
- 5.3. It is noted that the figure of £0.751 million excludes the costs incurred by Social Work Resources for Adults and Older People Social Care, as these are funded by the Scottish Government Mobilisation Plan, via Health. This relates to expenditure on beds to facilitate discharge from hospital, expenditure on support for carers, PPE equipment and also staff overtime. These costs and income sit fully within Social Work Resources and total £0.325 million.
- 5.4. Although the Scottish Government have allocated funding to assist in managing these additional costs, the funding may not be sufficient to cover all of the costs being incurred by councils across financial years 2019/2020 and 2020/2021. If spend continues at current levels, and full additional funding is not forthcoming from Central Governments, this will put pressure on the Council's budget in 2020/2021. Further details are included in the 2020/2021 Revenue Monitoring report to the Executive Committee.
6. **2019/2020 General Services - Summary of Final Outturn Compared to Probable Outturn Position**
- 6.1. After taking into account the Transfers to Reserves approved at the Executive Committee on 29 January 2020, the Probable Outturn position was an underspend of £2.668 million. This is illustrated in Table 2.

**Table 2 - General Services 2019/2020 Probable Outturn**

	£m
Forecast Underspend Before Transfers to Reserves	13.416
Less: Transfer to Reserves	(10.748)
<b>Forecast Underspend After Transfers to Reserves (at Probable Outturn)</b>	<b>2.668</b>

- 6.2. It was agreed in the report to the Executive Committee (26 February 2020) that this £2.668 million underspend would be transferred to the Uncommitted General Fund for use in future strategies. This would include supporting the costs of transitional change in the Care at Home Service.

- 6.3. **Final Outturn:** The final outturn position after all transfers to Reserves is an underspend of £3.021 million, the details of which are summarised in Table 3.

**Table 3 - Movement from Probable Outturn Position**

	£m
Total Resources (section 7.4)	(0.345)
Centrally Held Budgets (sections 7.8 - 7.11)	0.131
Council Tax / Council Tax Reduction Scheme (section 7.12)	(0.184)
General Revenue Grant - COVID-19 Funding (section 7.14)	0.751
<b>Movement from Probable Outturn Position</b>	<b>0.353</b>

**7. 2019/2020 Year-End Position**

- 7.1. **Resources:** At the Year-End, the net expenditure position for Resources before Transfers to Reserves, is £669.984 million compared to the budget of £672.358 million. This results in an underspend of £2.374 million. The detail of this is shown in Appendix 1 with the underspend specifically shown in column 6.
- 7.2. As noted in section 5, the Executive Committee (29 January 2020) approved Transfers to Reserves totalling £10.748 million. The final outturn position on these items is now known and has resulted in an increase of £0.745 million in the value of these approved transfers. For Resources, the total approved Transfers is now £11.493 million. These are detailed in Appendix 2 for ease of reference.
- 7.3. Based on the year-end position, Resources are proposing additional Transfers to Reserves totalling £1.104 million, for commitments where spend was not incurred in 2019/2020, but would be required in 2020/2021. These transfers are shown in Table 4, with more detail provided in Appendix 3.

**Table 4 - Resources - Additional Proposed Transfers**

<b>Proposed Transfer</b>	<b>£m</b>	<b>£m</b>
<b>Community and Enterprise</b>		
Forrest Street Shed (Future year commitment)	0.034	
Electric Vehicles (Future year commitment)	0.100	
		<b>0.134</b>
<b>Education</b>		
Additional Support for Learning (Specific funding)	0.959	
		<b>0.959</b>
<b>Finance and Corporate</b>		
British Sign Language (Specific funding)	0.011	
		<b>0.011</b>
<b>Total Resource Additional Transfers</b>		<b>1.104</b>

- 7.4. Taking all the Transfers to Reserves into account, the Resources' final outturn position is an overspend of £2.856 million (Appendix 1, col 8). This is an increased overspend of £0.345 million when compared to the £2.511 million overspend reported in the Probable Outturn position.
- 7.5. However, as detailed in section 5, Resources have incurred additional expenditure and lost income totalling £0.751 million in relation to COVID-19. The expenditure is shown separately for each Resource in Appendix 1, whilst the lost income is included within the relevant Services' outturn positions. This has been managed from additional COVID-19 General Revenue Grant.

- 7.6. South Lanarkshire Leisure and Culture (SLLC) have notified the Council of a budget pressure from lost income resulting from COVID-19. This is included in the £0.751 million in section 7.5. It is proposed that the Council provides an additional allocation of £0.365 million to SLLC to allow them to meet this pressure.
- 7.7. The detailed position for each Resource is detailed in Appendix 4. Appendix 5 contains explanations for significant variances for each of the Services within the Resources.
- 7.8. **Capital Financed from Current Revenue (CFCR):** The CFCR budget line is showing a breakeven position at the year-end. This is unchanged from the position that was reported as part of the Probable Outturn.
- 7.9. **Loan Charges:** The position at the end of the year before transfers is an underspend of £8.887 million. This is an improved position of £0.375 million on the position reported throughout the year.
- 7.9.1. As reported to the Executive Committee (26 June 2019), the overall underspend is because we have not required to take any borrowing this year, we have re-phased the principal repayments on debt as part of the initial phase of the Loans Fund Review (reflecting the changes to the future repayment of borrowing for schools) and also the impact in 2019/2020 of the interest rates at which borrowing was taken in 2018/2019. It also includes interest due to the Council from deposits. The next phase of the Loans Fund Review, is subject to a separate report to the Executive Committee.
- 7.9.2. These are offset in part by a Transfer to Reserves to assist in future Budget Strategies. The improvement at year-end reflects the interest received on the Council's revenue balances being higher than anticipated.
- 7.9.3. After taking account of the approved transfer to reserves of £6.500 million for loan charges and £0.114 million in relation to the interest income that belongs to the Council's specific reserves, the outturn position is an underspend of £2.273 million, reflecting an improved position of £0.370 million.
- 7.10. **Corporate Items:** The final outturn position is an overspend of £0.088 million before transfers to reserves.
- 7.10.1. In addition to the costs of Auto Enrolment and the income in relation to spend to save project repayments reported as part of the Probable Outturn position, the final outturn position also includes income in relation to energy projects (Feed In Tariffs and Renewable Heating Initiatives), which are not known until the end of the financial year. The income for both the spend to save projects and the energy projects are included in the Transfers to Reserves (Appendices 2 and 3).
- 7.10.2. Corporate Items also includes the commitment on social housing funded by additional income from Council Tax Second Homes. The relevant income is included within the Council Tax income line, and between the two, has no impact on the Council's bottom line position. The commitment takes the form of a Transfer to Reserves which is included in the proposed additional transfers detailed in Appendix 3.

7.10.3. Finally, it is proposed that a transfer of £0.210 million be made to reserves to manage the costs of a staff and management development programme over the next 3 years. This proposed transfer is included in Appendix 3.

**Table 5 - Corporate Items - Additional Proposed Transfers**

<b>Proposed Transfer</b>	<b>£m</b>
Feed In Tariffs - Future costs (section 7.10.1)	0.053
Renewable Heating Initiative - Future costs (section 7.10.1)	0.332
Council Tax Second Homes (section 7.10.2)	0.462
Staff and Management Development Programme (section 7.10.3)	0.210
<b>Total Corporate Items Additional Transfers</b>	<b>1.057</b>

7.10.4. The Corporate Items' position after all proposed Transfer to Reserves is an overspend of £1.408 million. This is an increase of £0.239 million on the overspend position reported as part of the Probable Outturn for Corporate Items.

7.11. **Corporate Items- 2020/2021 Strategy:** As reported during the year, the Council budget contains budgets not required in the current year which are being transferred to reserves for use in the 2020/2021 Budget Strategy. The final position before transfers is an underspend of £0.490 million and after transfers is a breakeven position. This reflects the position reported as part of the Probable Outturn.

7.12. **Council Tax and Council Tax Reduction Scheme:** The year-end position on the Council Tax line is an over recovery of £4.261 million. The over recovery relates to higher than budgeted arrears collection, additional in-year collection and an over recovery of income in respect of Council Tax Second Homes, which offsets the expenditure contained within Corporate Items (section 7.10.2).

7.13. The year-end over-recovery is a decrease in position of £0.184 million compared to the probable position and mainly relates to a reduction in the level of arrears collected, partially offset by lower than anticipated demand for the Council Tax Reduction Scheme payments.

**7.14. General Revenue Grant**

As detailed in section 5, the Council has incurred additional spend and has lost income as a result of COVID-19. The Scottish Government have made some funding available to councils to assist in managing these additional costs. For 2019/2020, the Council has incurred additional costs and lost income of £0.751 million. This equates to 25.2% of the Hardship Fund being utilised in the first 2 weeks of COVID-19 activity. The use of the Government Grant is shown as an over recovery of £0.751 million against the General Revenue Grant budget line.

7.15. **Accounting Adjustments:** Accounting Regulations mean that adjustments are required to report spend correctly as either capital or revenue for the purposes of publishing our Annual Accounts. This includes where spend from the capital programme is on assets that are not owned by the Council (for example Clyde Gateway spend) or where spend must be classed as revenue. There is no physical impact for projects from this adjustment – it is an accounting entry only.

7.16. £0.826 million of capital spend is required to be recorded as revenue spend. Conversely, £0.405 million of revenue spend should be recorded as capital. This expenditure relates mainly to plant and equipment. The Resource positions above, include these required transfers between the revenue and capital account, and

reflects the position reported to the Executive Committee on 24 June 2020 (Capital Final Outturn 2019/2020).

## 8. Summary of the General Services 2019/2020 Final Outturn Position

- 8.1. Table 6 summarises the year-end position across Resources and Corporate Budget lines, as discussed in section 7.

**Table 6 - General Services 2019/2020 Year-End (shown as Table 1 in Executive Summary)**

Budget Line	Under / (Over) Before Transfer to Reserves	Total Approved Transfers to Reserves (App 2) (Exec Cttee – 29 Jan'20)	Total Additional Transfer to Reserves	Under / Over - Final Outturn
	£m	£m	£m	£m
Resources (sections 7.1-7.7)	2.374	(4.126)	(1.104)	(2.856)
Centrally Held Budgets (sections 7.8-7.11)	9.289	(7.367)	(1.057)	0.865
<b>Total Expenditure</b>	<b>11.663</b>	<b>(11.493)</b>	<b>(2.161)</b>	<b>(1.991)</b>
Council Tax Income (section 7.12)	4.261	-	-	4.261
General Revenue Grant - COVID-19 (section 7.14)	0.751	-	-	0.751
<b>Net Expenditure</b>	<b>16.675</b>	<b>(11.493)</b>	<b>(2.161)</b>	<b>3.021</b>

- 8.2. The approved Transfers to Reserves as part of the Probable Outturn position of £11.493 million is the revised figure shown in Appendix 2, and takes account of the fact that some transfers have been revised to reflect the final spend achieved in these areas in 2019/2020.
- 8.3. Table 6 shows that before the Transfers to Reserves, there is an underspend of £16.675 million. Taking into account the Transfers agreed as part of the Probable Outturn position (Appendix 2) as well as the additional Proposed Transfers of £2.161 million (Appendix 3) gives a total Transfer to Reserves of £13.654 million.
- 8.4. After taking account of all known commitments and transfers to reserves, **the position on the Council's budget is an underspend of £3.021 million.**
- 8.5. It is proposed that this underspend of £3.021 million is added to the Reserves to be used to fund future pressures, including supporting the costs of transitional change in Care at Home Services, and be held in the General Fund.

## 9. Reserves

- 9.1. As a result of the 2019/2020 final outturn exercise, the Council's Usable Reserves at the end of 2019/2020 will be £103.369 million. Of this total Reserves balance, £51.311 million was identified for use in the Council's Revenue Budget Strategies, with £34.669 million of commitments including £32.001 million for 2020/2021 and £2.668 million identified to support the costs of transitional change in the Care at Home Service. (section 6.2). Appendix 6 provides a final Reserves position at 31 March 2020.
- 9.2. Other amounts within the overall total estimated Reserves at the end of 2019/2020 relate to specific Reserves such as the Housing Revenue Account, the Insurance



Fund and Capital Funds, with £13.043 million held in the Uncommitted General Fund Reserve (excl. Revenue Strategy element) which the Council holds to use in the event of unforeseen circumstances year. Table 7 shows the position.

**Table 7 - Reserves Analysis**

	<b>General Fund £m</b>	<b>Other Reserves £m</b>	<b>Total £m</b>
Total Reserves (at 31 March 2020)	75.358	28.011	<b>103.369</b>
Less: Committed Reserves			
• Revenue Budget Strategies <i>(amount not yet allocated to specific years - £15.922m)</i>	46.311	5.000	<b>51.311</b>
• Housing Revenue Account	-	9.713	<b>9.713</b>
• Insurance Fund	-	2.053	<b>2.053</b>
• Repairs and Renewals	-	4.838	<b>4.838</b>
• Winter Maintenance	-	1.080	<b>1.080</b>
• Capital Funds (incl IT Development Fund)	-	5.327	<b>5.327</b>
• Government Grant carried forward	16.004	-	<b>16.004</b>
Uncommitted General Fund Reserve	13.043	-	<b>13.043</b>

## **10. Housing Revenue Account**

10.1. The Housing Revenue Account is separate to the Council's General Fund. This account shows a surplus for the year of £0.240 million, which has been transferred to the Housing Revenue Account Reserve. Appendix 7 shows the final outturn position to 31 March 2020 on the Housing Revenue Account. The position on the Housing Revenue Account will be breakeven after the Transfer to Reserves of £0.702 million, comprising the surplus of £0.240 million above and the Council Tax Second Homes transfer of £0.462 million (see section 7.10.2).

10.2. These transfers of £0.702 million, when added to the amount brought forward from 2018/2019, gives an accumulated surplus of £9.713 million to be carried forward to 2020/2021. This is reflected in the Council's reserves position.

## **11. Annual Accounts - South Lanarkshire Council**

11.1. The Local Authority Accounts (Scotland) Regulations 2014 require the unaudited accounts to be formally considered by elected members at a meeting to be held no later than 31 August.

11.2. Following discussions with the External Auditor on the impact of COVID-19 on the presentation of the Annual Accounts to the Risk and Audit Scrutiny Committee, the Risk and Audit Scrutiny Committee were presented with the main statements from the 2019/2020 unaudited Accounts for their consideration at the meeting on 18 June 2020.

11.3. The Annual Statement of Governance will be included in the Accounts and was presented separately to the Risk and Audit Scrutiny Committee on 18 June 2020, and to the Executive Committee on 24 June 2020.

11.4. A copy of the unaudited Annual Accounts was e-mailed to all Elected Members for information, following the submission of the Annual Accounts to the External Auditor on 30 June 2020.

- 11.5. The Annual Accounts have been prepared in line with proper accounting practice contained within the Accounting Code of Practice (the Code), but remain subject to audit by Audit Scotland, who will complete their audit by 30 November 2020, having reported their findings to the Risk and Audit Scrutiny Committee in advance of that date. The revised deadline of 30 November (previously 30 September), reflects the impact of COVID-19 on the timescales of audit work being carried out by Audit Scotland. The year-end position detailed in section 7 is reflected in the Council's unaudited Annual Accounts.
- 11.6. The full unaudited Annual Accounts will be available for public inspection between 1 July 2020 and 22 July 2020, as prescribed by the Local Authority Accounts (Scotland) Regulations 2014. They will be available on the Council's website but due to the guidance around COVID-19 they will not be available in the Council offices to inspect. Arrangements will be made to provide any information requested as part of this public consultation. The unaudited Annual Accounts will be on the Council's website from 1 July 2020 until the date the audited Accounts are published.
- 12. Annual Accounts: Restatement of Monitoring Figures Reported**
- 12.1. The Code introduced an Expenditure and Funding Analysis which must be prepared as part of the main Annual Accounts. The purpose of the statement is to reconcile the monitoring position reported to the Council's Executive Committee, to the figures reported in the Comprehensive Income and Expenditure Statement, which are presented on an accounting basis.
- 12.2. Appendix 8 provides a reconciliation of the monitoring figures reported in Appendix 1 of this report to the figures included in the Council's Annual Accounts (in the Expenditure and Funding Analysis Statement and the Comprehensive Income and Expenditure Account).
- 13. Charitable Trusts Unaudited Accounts**
- 13.1. The Council also submits unaudited accounts to the external auditor in respect of the 3 Charitable Trusts managed by the Council: South Lanarkshire Council Educational Trust, South Lanarkshire Council Charitable Trusts and the East Kilbride Information Technology Trust.
- 13.2. Copies of Charitable Trust accounts were also e-mailed to Elected Members following their submission to External Audit on 30 June 2020.
- 14. Employee Implications**
- 14.1. None.
- 15. Financial Implications**
- 15.1. As detailed within this report.
- 16. Climate Change, Sustainability and Environmental Implications**
- 16.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 17. Other Implications**
- 17.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition,

the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

- 17.2. There are no implications for sustainability in terms of the information contained in this report.

## **18. Equality Impact Assessment and Consultation Arrangements**

- 18.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 18.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

12 August 2020

### **Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective, Efficient and Transparent

### **Previous References**

- ◆ None

### **List of Background Papers**

- ◆ Financial ledger and budget monitoring results to 31 March 2020

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

## SOUTH LANARKSHIRE COUNCIL

## Revenue Budget Monitoring Report

Period Ended 31 March 2020 (No.14)

Committee

## Departments:

**Community and Enterprise Resources**

Facilities Streets, Waste and Grounds

Fleet, Environmental and Projects

Leisure and Culture Services

Planning and Economic Development

Roads

COVID-19

**Education Resources**

Education Resources

COVID-19

**Finance and Corporate Resources**

Finance Services - Strategy

Finance Services - Transactions

Audit and Compliance Services

Information Technology Services

Communications and Strategy Services

Administration and Licensing Services

Personnel Services

COVID-19

**Housing and Technical Resources**

Housing Services

Property Services

COVID-19

**Social Work Resources**

Performance and Support Services

Children and Family

Adults and Older People

Justice and Substance Misuse

COVID-19

**Joint Boards****Total Resources**

	Annual Budget £m <i>Col 1</i>	Forecast Before Transfers £m <i>Col 2</i>	Forecast After Transfers £m <i>Col 3</i>	Annual Forecast Variance (After Transfers) £m <i>Col 4</i>
<b>Community and Enterprise Resources</b>	<b>110.339</b>	<b>110.463</b>	<b>110.573</b>	<b>(0.234)</b>
Facilities Streets, Waste and Grounds	66.228	66.172	66.282	(0.054)
Fleet, Environmental and Projects	1.548	2.186	2.186	(0.638)
Leisure and Culture Services	19.569	19.614	19.614	(0.045)
Planning and Economic Development	2.014	1.492	1.492	0.522
Roads	20.980	20.999	20.999	(0.019)
COVID-19	0.000	0.000	0.000	0.000
<b>Education Resources</b>	<b>342.997</b>	<b>340.012</b>	<b>343.035</b>	<b>(0.038)</b>
Education Resources	342.997	340.012	343.035	(0.038)
COVID-19	0.000	0.000	0.000	0.000
<b>Finance and Corporate Resources</b>	<b>34.517</b>	<b>34.517</b>	<b>34.517</b>	<b>0.000</b>
Finance Services - Strategy	2.276	2.355	2.355	(0.079)
Finance Services - Transactions	12.696	12.446	12.446	0.250
Audit and Compliance Services	0.364	0.361	0.361	0.003
Information Technology Services	4.817	4.924	4.924	(0.107)
Communications and Strategy Services	1.087	1.257	1.257	(0.170)
Administration and Licensing Services	3.770	3.811	3.811	(0.041)
Personnel Services	9.507	9.363	9.363	0.144
COVID-19	0.000	0.000	0.000	0.000
<b>Housing and Technical Resources</b>	<b>17.351</b>	<b>17.098</b>	<b>17.351</b>	<b>0.000</b>
Housing Services	8.524	8.205	8.458	0.066
Property Services	8.827	8.893	8.893	(0.066)
COVID-19	0.000	0.000	0.000	0.000
<b>Social Work Resources</b>	<b>165.003</b>	<b>167.242</b>	<b>167.242</b>	<b>(2.239)</b>
Performance and Support Services	7.684	7.703	7.703	(0.019)
Children and Family	33.121	35.051	35.051	(1.930)
Adults and Older People	122.857	123.303	123.303	(0.446)
Justice and Substance Misuse	1.341	1.185	1.185	0.156
COVID-19	0.000	0.000	0.000	0.000
<b>Joint Boards</b>	<b>2.151</b>	<b>2.151</b>	<b>2.151</b>	<b>0.000</b>
<b>Total Resources</b>	<b>672.358</b>	<b>671.483</b>	<b>674.869</b>	<b>(2.511)</b>

Actual to 31/03/20 Before Transfers £m <i>Col 5</i>	Variance Annual Budget To Actual Before Transfers £m <i>Col 6</i>	Actual to 31/03/20 After Transfers £m <i>Col 7</i>	Variance Annual Budget To Actual After Transfers £m <i>Col 8</i>
<b>110.864</b>	<b>(0.525)</b>	<b>111.122</b>	<b>(0.783)</b>
66.186	0.042	66.404	(0.176)
2.094	(0.546)	2.134	(0.586)
19.619	(0.050)	19.619	(0.050)
1.509	0.505	1.509	0.505
20.989	(0.009)	20.989	(0.009)
0.467	(0.467)	0.467	(0.467)
<b>338.546</b>	<b>4.451</b>	<b>343.073</b>	<b>(0.076)</b>
338.520	4.477	343.047	(0.050)
0.026	(0.026)	0.026	(0.026)
<b>34.616</b>	<b>(0.099)</b>	<b>34.627</b>	<b>(0.110)</b>
2.362	(0.086)	2.362	(0.086)
12.097	0.599	12.097	0.599
0.379	(0.015)	0.379	(0.015)
4.921	(0.104)	4.921	(0.104)
1.358	(0.271)	1.358	(0.271)
3.985	(0.215)	3.985	(0.215)
9.422	0.085	9.433	0.074
0.092	(0.092)	0.092	(0.092)
<b>16.950</b>	<b>0.401</b>	<b>17.384</b>	<b>(0.033)</b>
7.998	0.526	8.432	0.092
8.919	(0.092)	8.919	(0.092)
0.033	(0.033)	0.033	(0.033)
<b>166.858</b>	<b>(1.855)</b>	<b>166.858</b>	<b>(1.855)</b>
7.543	0.141	7.543	0.141
35.068	(1.947)	35.068	(1.947)
123.056	(0.199)	123.056	(0.199)
1.188	0.153	1.188	0.153
0.003	(0.003)	0.003	(0.003)
<b>2.150</b>	<b>0.001</b>	<b>2.150</b>	<b>0.001</b>
<b>669.984</b>	<b>2.374</b>	<b>675.214</b>	<b>(2.856)</b>

## Total Resources

CFCR

Loan Charges

Corporate Items

Corporate Items - 20/21 Strategy

Transfer to Reserves

**Total Expenditure**

Council Tax

Less: Council Tax Reduction Scheme

Net Council Tax

General Revenue Grant

Non Domestic Rates

Transfer from Reserves

**Total Income****Net Expenditure / (Surplus) Before****Transfers to Reserves**

	Annual Budget £m	Forecast Before Transfers £m	Forecast After Transfers £m	Annual Forecast Variance (After Transfers) £m
Total Resources	672.358	671.483	674.869	(2.511)
CFCR	0.405	0.405	0.405	0.000
Loan Charges	53.916	45.404	52.013	1.903
Corporate Items	1.322	2.228	2.491	(1.169)
Corporate Items - 20/21 Strategy	0.540	0.050	0.540	0.000
Transfer to Reserves	0.000	0.000	0.000	0.000
<b>Total Expenditure</b>	<b>728.541</b>	<b>719.570</b>	<b>730.318</b>	<b>(1.777)</b>
Council Tax	152.487	156.094	156.094	3.607
Less: Council Tax Reduction Scheme	(20.480)	(19.642)	(19.642)	0.838
Net Council Tax	132.007	136.452	136.452	4.445
General Revenue Grant	223.085	223.085	223.085	0.000
Non Domestic Rates	341.166	341.166	341.166	0.000
Transfer from Reserves	32.283	32.283	32.283	0.000
<b>Total Income</b>	<b>728.541</b>	<b>732.986</b>	<b>732.986</b>	<b>4.445</b>
<b>Net Expenditure / (Surplus) Before</b>	<b>0.000</b>	<b>(13.416)</b>	<b>(2.668)</b>	<b>2.668</b>
<b>Transfers to Reserves</b>				

Actual to 31/03/20 Before Transfers £m	Variance Annual Budget To Actual Before Transfers £m	Actual to 31/03/20 After Transfers £m	Variance Annual Budget To Actual After Transfers £m
669.984	2.374	675.214	(2.856)
0.405	0.000	0.405	0.000
45.029	8.887	51.643	2.273
1.410	(0.088)	2.730	(1.408)
0.050	0.490	0.540	0.000
0.000	0.000	0.000	0.000
<b>716.878</b>	<b>11.663</b>	<b>730.532</b>	<b>(1.991)</b>
155.840	3.353	155.840	3.353
(19.572)	0.908	(19.572)	0.908
136.268	4.261	136.268	4.261
223.836	0.751	223.836	0.751
341.166	0.000	341.166	0.000
32.283	0.000	32.283	0.000
<b>733.553</b>	<b>5.012</b>	<b>733.553</b>	<b>5.012</b>
<b>(16.675)</b>	<b>16.675</b>	<b>(3.021)</b>	<b>3.021</b>

**Net Expenditure / (Surplus) Before****Transfers to Specific Reserves****(Surplus) After Transfers to Specific****Reserves**

Transfer to Earmarked General Fund

**Surplus for Year Transferred to****Uncommitted General Fund**

	Annual Budget £m	Forecast Before Transfers £m	Forecast After Transfers £m	Annual Forecast Variance (After Transfers) £m
<b>Net Expenditure / (Surplus) Before</b>	<b>0.000</b>	<b>(13.416)</b>	<b>(13.416)</b>	<b>13.416</b>
<b>Transfers to Specific Reserves</b>	<b>0.000</b>	<b>0.000</b>	<b>0.452</b>	<b>(0.452)</b>
<b>(Surplus) After Transfers to Specific</b>	<b>0.000</b>	<b>(13.416)</b>	<b>(12.964)</b>	<b>12.964</b>
<b>Reserves</b>				
Transfer to Earmarked General Fund	0.000	0.000	12.964	12.964
<b>Surplus for Year Transferred to</b>	<b>0.000</b>	<b>(13.416)</b>	<b>0.000</b>	<b>0.000</b>
<b>Uncommitted General Fund</b>				

Actual to 31/03/20 Before Transfers £m	Variance Annual Budget To Actual Before Transfers £m	Actual to 31/03/20 After Transfers £m	Variance Annual Budget To Actual After Transfers £m
<b>(16.675)</b>	<b>16.675</b>	<b>(16.675)</b>	<b>16.675</b>
0.000	0.000	1.452	(1.452)
<b>(16.675)</b>	<b>16.675</b>	<b>(15.223)</b>	<b>15.223</b>
0.000	0.000	12.202	(12.202)
<b>(16.675)</b>	<b>16.675</b>	<b>(3.021)</b>	<b>3.021</b>

**Transfers to Reserves – Approved at Probable**

Purpose / Description	£m
<b>Community and Enterprise Resources</b>	
<b>Environmental Initiatives</b> A report was presented to the Community and Enterprise Resources Committee (3 September 2019) which detailed the proposals for utilising the £0.100m added to the 2019/2020 budget for Environmental Initiatives. Due to the timing of the commencement of some of these works, the transfer is proposed to meet commitments into 2020/2021.	0.050
<b>Allers (Lammermoor Park)</b> As part of the report presented to the Community and Enterprise Committee (22 January 2019) on Allotments, the extension of Allers allotment was identified as one of the potential food growing development sites. The development plan for this site requires an access road at Kenilworth into Lammermoor Park. This transfer to reserves will allow this development to commence and also for the Council to reduce the number of people on the waiting list for an allotment.	0.030
<b>Food Development Officer</b> The Community and Enterprise Resources Committee (12 November 2019) approved that the 18 month temporary Food Development Officer be made permanent. The transfer to reserves is to manage the costs of this post in 2020/2021.	0.030
<b>Total Community and Enterprise Resources Transfers Approved at Probable</b>	<b>0.110</b>
<b>Adjust:</b> Increase in transfer to reflect final outturn position (Environmental Initiatives - increase £0.014m)	0.014
<b>Revised Community and Enterprise Resources Transfers Approved at Probable</b>	<b>0.124</b>
<b>Education Resources</b>	
<b>Pupil Equity Fund (already reported)</b> The funding received from the Government can be used up to the end of the school term (June 2020). The underspend reflects the element of the funding that will be utilised in April to June 2020.	1.000
<b>Early Years 1140 Hours</b> This transfer relates to the underspend on the current year grant allocation to be carried forward to meet the commitments in line with the spend profile of the project.	1.493
<b>Sanitary Products in Schools</b> This transfer relates to the underspend on the current year grant allocation to be carried forward to meet the commitments in line with the spend profile of the project.	0.041
<b>Counselling in Schools</b> The funding for Counselling was only confirmed part way through the financial year, therefore the funding provided will not fully spend this year. This transfer of the underspend in funding will allow the commitments on this policy to be delivered in future years.	0.489
<b>Total Education Transfers Approved at Probable</b>	<b>3.023</b>
<b>Adjust:</b> Increase in transfer to reflect final outturn position (increase PEF £0.422m, increase in Early Years 1140 £0.110m, increase in Counselling £0.054m and decrease in Sanitary Products £0.041m)	0.545
<b>Revised Education Transfers Approved at Probable</b>	<b>3.568</b>
<b>Housing and Technical Resources</b>	
<b>Homelessness</b> The grant from the Scottish Government included funding for Homelessness. Due to current levels of stock and good performance within the Homelessness service an underspend is forecast and it is proposed to transfer this to reserves to fund future investment in the Homelessness service.	0.106
<b>Homelessness - Rapid Rehousing Transition Planning</b> Due to the timing of the implementation rollout of the Rapid Rehousing Transition Planning funding, it is proposed that the underspend be carried forward to meet future commitments (approved at Housing and Technical Committee, 23 January 2019).	0.147
<b>Total Housing and Technical Resources Transfers Approved at Probable</b>	<b>0.253</b>
<b>Adjust:</b> Increase in transfer to reflect final outturn position (decrease Homelessness £0.017m and increase Rapid Rehousing Transition Planning £0.198m)	0.181
<b>Revised Housing and Technical Resources Transfers Approved at Probable</b>	<b>0.434</b>
<b>Total Resource Transfers to Reserves Approved at Probable</b>	<b>3.386</b>
<b>Adjust:</b> Total increase in transfer to reflect final outturn position	0.740
<b>Revised Resource Transfers to Reserves Approved at Probable</b>	<b>4.126</b>

<b>Centrally Held Budgets</b>	
<b>Loan Charges</b>	
<b>Loan Charges</b> Underspend due to the re-phasing of the principal repayment on debt and also reflecting the actual interest rates at which borrowing was taken in 2018/2019. The Executive Committee (26 June 2019) approved the transfer to reserves for utilisation in 2020/2021 Budget Strategy.	6.500
<b>Interest on Reserve Balances</b> During the year, similar to a bank account, interest is accrued on the balances held in reserves. These include the Insurance Fund, Repairs and Renewals Fund and the Capital Fund. This transfer represents passing the interest to each of the individual reserves.	0.109
<b>Total Loan Charges Transfers to Reserves</b>	<b>6.609</b>
<b>Adjust: Increase in transfer to reflect final outturn position (increase interest on Reserve Balances £0.005m)</b>	<b>0.005</b>
<b>Revised Total Loan Charges Transfers to Reserves</b>	<b>6.614</b>
<b>Corporate Items</b>	
<b>Central Energy Efficiency Fund (CEEF)</b> Resources are allocated funding from the CEEF Reserve to pay for spend to save projects which they repay over future years from the revenue savings generated by the project. This transfer represents the payback of savings from Resources and allows the Reserve to be regenerated for use on future projects.	0.263
<b>Total Corporate Items Transfers to Reserves</b>	<b>0.263</b>
<b>Corporate Items – 2020/21 Strategy</b>	
<b>2019/2020 Underspends</b> During the year underspends were identified on budgets no longer required in respect of SPT, PPP and third sector organisations. The Executive Committee (26 June 2019) approved the transfer of this underspend to reserves to be utilised in the 2020/2021 Budget Strategy.	0.490
<b>Total Corporate Items Transfers</b>	<b>0.490</b>
<b>Total Transfers to Reserves - Approved at Executive Committee (29 January 2020)</b>	<b>10.748</b>
<b>Adjust: Total net increase in transfer to reflect final outturn position (Resources and Corporate Items above)</b>	<b>0.745</b>
<b>Revised Transfers to Reserves - Approved at Probable Outturn</b>	<b>11.493</b>

**Transfers to Reserves - Additional Proposed Transfers**

<b>Purpose / Description</b>	<b>£m</b>
<b>Community and Enterprise Resources</b>	
<b>Forest Street Shed</b> Work is being carried out at Forrest Street in respect of the delivery of the Grounds Service. The transfer of this funding will allow the works to be completed in 2020/2021.	0.034
<b>Electric Vehicles</b> There is a commitment from Community and Enterprise Resources to match fund the grant from the Scottish Government in relation to the purchase of electric vehicles. Due to a delay in delivery of the electric vehicles, the transfer is required to fulfil the commitment in 2020/2021.	0.100
<b>Total Community and Enterprise Resources</b>	<b>0.134</b>
<b>Education Resources</b>	
<b>Additional Support for Learning</b> Due to the timing of the notification of this funding, it was not spent during the financial year. This transfer will allow the commitments on this policy to be delivered in future years.	0.959
<b>Total Education Resources</b>	<b>0.959</b>
<b>Finance and Corporate Resources</b>	
<b>British Sign Language</b> This transfer relates to funding to enable the implementation of the British Sign Language (Scotland) Bill which was not fully used in the current year. The funding is required to meet commitments in 2020/2021.	0.011
<b>Total Finance and Corporate Resources</b>	<b>0.011</b>
<b>Total Resource Transfers to Reserves</b>	<b>1.104</b>
<b>Corporate Items</b>	
<b>Feed In Tariff Income</b> Carry forward income received from energy transferred back to the grid for use in future years on energy efficiency related projects.	0.053
<b>Renewable Heat Initiative Income</b> Carry forward subsidy income received from the Government for use on future energy efficiency related projects.	0.332
<b>Council Tax Second Homes - Transfer to Housing Revenue Account</b> This transfer represents the over recovery of income from Council Tax on second homes included in the Council's Council Tax income line. This is required to be transferred to the Housing Revenue Account for use on social housing.	0.462
<b>Staff and Management Development</b> Transfer to reserves to fund a staff and management development programme over a 3 year period.	0.210
<b>Total Corporate Items Transfers to Reserves</b>	<b>1.057</b>
<b>Total Additional Proposed Transfers to Reserves</b>	<b>2.161</b>

<b>Summary of Transfers to Reserves</b>	<b>£m</b>
Transfers Approved at Probable	10.748
Adjust: Total Increase in Transfers to Reflect Final Outturn Position (shown in Appendix 2)	0.745
<b>Revised Transfers Approved at Probable (Appendix 2)</b>	<b>11.493</b>
<b>Proposed Additional Transfers (Tables 3 and 4 in Report)</b>	<b>2.161</b>
<b>Total Transfers to Reserves</b>	<b>13.654</b>

### Resource 2019/2020 Final Outturn Position

The final outturn position for the year ended 31 March 2020, has been now been confirmed. There are examples of where commitments have not fully spent in 2019/2020, but which will spend in 2020/2021. As is normal practice, these committed monies are carried forward through Reserves at the end of the financial year.

To reflect this, the Resources' position shown in the table below details the outturn before Transfers to Reserves (col 2), the Transfers to Reserves by Resources approved as part of the Probable Outturn Exercise (col 3), the additional Transfers to Reserves being proposed by Resources (col 4) at the year end and the resultant final outturn position (col 5). Approval for these transfers is sought via Section 7 of the report.

The table shows an underspend of £2.374 million on the Resources' current year budgets before any Transfers to Reserves for commitments.

After Transfers to Reserves of £5.230 million (col 3 and 4), the Resource position is an overspend for the year of £2.856 million (col 5). This is an increase in the overspend position compared to the Probable Outturn overspend of £0.345 million.

As detailed in the report, this position includes expenditure and loss of income in relation to COVID-19 totalling £0.751 million. If the COVID-19 impact is removed the Resource position is an overspend of £2.105 million which is an improved position of £0.406 million compared to the Probable Outturn, mainly within Social Work Resources.

Budget Line	Under / (Over) Before Transfer to Reserves	Approved Probable Outturn Transfers to Reserves	Additional Proposed Transfer to Reserves	Under / Over – Final Outturn
col 1	col 2	col 3	col 4	col 5
	£m	£m	£m	£m
<b>Resources</b>				
Community and Enterprise	(0.525)	(0.124)	(0.134)	(0.783)
Education	4.451	(3.568)	(0.959)	(0.076)
Finance and Corporate	(0.099)	-	(0.011)	(0.110)
Housing and Technical	0.401	(0.434)	-	(0.033)
Social Work Resources	(1.855)	-	-	(1.855)
Joint Boards	0.001	-	-	0.001
<b>Total Resources</b>	<b>2.374</b>	<b>(4.126)</b>	<b>(1.104)</b>	<b>(2.856)</b>

Each Resource is taken in turn in the table below, including an explanation of the reasons for the variances and any changes to the reserve transfer figures.

Resource	2019/20 Final Outturn
<b>Community and Enterprise</b>	<p>The Resource is showing an overspend position of £0.525 million before Transfers to Reserves but including the impact of COVID-19. This is an increase in the overspend position of £0.401 million compared to the £0.124 million from the probable outturn position reported during the year. Of this increase, £0.579 million relates to COVID-19.</p> <p>The net overspend position is mainly due to an overspend within Fleet, Environmental and Projects due to expenditure on repairs, delays in delivering efficiencies and an under recovery of income in the Fleet workshop. This is offset by an underspend in Planning and Economic Development due to an increased level of income from planning and building warrant applications.</p>



	<p>The net cost of COVID-19 spend in the Resource is £0.579 million. This relates to spend of £0.467 million mainly in relation to lost income within South Lanarkshire Leisure Culture Trust, and also loss of income of £0.112 million included in the Planning and Economic Development outturn.</p> <p>The Resource position, excluding the COVID-19 spend, is in line with the position reported during the year.</p> <p>Transfers to Reserves totalling £0.124 million were approved as part of the Council's Probable Outturn, detailed in Appendix 2. As part of the final outturn, additional Transfers to Reserves are proposed totalling £0.134 million as detailed in Appendix 3. These relate to the Forrest Street Shed and Electric Vehicles.</p> <p>The final position for the Resource, after all Transfers to Reserves is a net overspend of £0.783 million including COVID-19 (£0.579 million), compared to a probable outturn overspend position of £0.234 million.</p>
<b>Education Resources</b>	<p>The Resource outturn position is an underspend of £4.451 million before Transfers to Reserves. This is an improved position of £1.466 million from the probable outturn position reported during the year.</p> <p>The underspend relates to the Pupil Equity Fund for which the funding straddles two financial years. There is also an underspend within the Early Learning and Childcare 1140 expansion programme, reflecting the timing of programme delivery and underspends in Additional Support for Learning and Counselling in Schools where the funding was not fully utilised in the current year.</p> <p>This is in line with the position reported during the year and the improved position reflects the final outturn spend in these areas as well as the Additional Support for Learning underspend which was not known at the Probable Outturn.</p> <p>The Resource also spent £0.026 million on COVID-19 items.</p> <p>Transfers to reserves totalling £3.568 million were approved as part of the Council's Probable Outturn (Appendix 2) in relation to the Pupil Equity Fund, Early Years and School Counselling. This also included a transfer for sanitary products which is no longer required.</p> <p>As part of the final outturn, additional Transfers to Reserves are proposed totalling £0.959 million in relation to the Additional Support for Learning funding which was not fully utilised due to late notification of the funding.</p> <p>The final position after all Transfers to Reserves is an overspend of £0.076 million, compared to a probable outturn overspend position of £0.038 million, mainly due to the expenditure of £0.026 million on COVID-19.</p>
<b>Finance and Corporate Resources</b>	<p>The Resource is showing a net overspend of £0.099 million before Transfers to Reserves. This is an increased overspend of £0.099 million on the probable outturn breakeven position and includes spend of £0.110 million on COVID-19.</p> <p>The net overspend position relates to an overspend in Finance (Strategy) and IT Services due to lower than anticipated staff turnover during the year. There are also overspends in Communications and Strategy, mainly due to an under recovery of print room income and also within Administration and Licensing Services due to an under recovery in licensing and registration income. These overspends are partially offset by an underspend in Finance (Transactions) due to vacancies and net expenditure on housing benefit being lower than anticipated.</p> <p>The Resource outturn also includes an overspend of £0.092 million on COVID-19, which when added to the loss of income included in the Administration and</p>

	<p>Licensing outturn again due to COVID-19, gives a total COVID-19 cost of £0.110 million.</p> <p>The Resource did not previously request any transfers to reserves, however, as part of the final outturn, the Resource is proposing a transfer to reserves in relation to the British Sign Language project of £0.011 million. This proposal is included in Appendix 3.</p> <p>The final position after all Transfers to Reserves is an overspend of £0.110 million, compared to a probable outturn position of breakeven. This overspend all relates to expenditure and loss of income in relation to COVID-19.</p>
<b>Housing and Technical Resources</b>	<p>The final outturn position for the Resource is an underspend of £0.401 million before Transfers to Reserves. This is an improved position of £0.148 million on the probable outturn position reported during the year.</p> <p>As reported during the year, this position reflects an underspend in Housing Services within the homeless service and is also due to the timing of the rollout of the Rapid Rehousing Transition Programme. This is partially offset by an overspend in property services reflecting the works undertaken for capital and revenue projects, where the level of expenditure incurred and income received varies each year.</p> <p>The Resource outturn position includes expenditure of £0.033 million in relation to COVID-19.</p> <p>Transfers to reserves of £0.434 million in respect of the Temporary Accommodation Homeless funding and the Rapid Housing Transition Programme were approved as part of the Council's Probable Outturn position, and are detailed in Appendix 2.</p> <p>The final position after all transfers to reserves is an overspend of £0.033 million compared to the probable outturn breakeven position. The overspend of £0.033 million is all in relation to the expenditure on COVID-19.</p>
<b>Social Work Resources</b>	<p>The outturn position is a net overspend of £1.855 million before Transfers to Reserves. This is an improved position of £0.384 million on the overspend of £2.239 million reported as part of the probable outturn.</p> <p>The improved position includes the transfer of funding from the Integrated Joint Board of £0.350 million to assist with managing the overspends within Adult and Older People Services, as reported to the Executive Committee.</p> <p>As reported to Committee during the year, the net overspend relates to increased demand within Children and Families Services in relation to residential schools and external placements, kinship carer payments and fostering and adoption allowances. There is also an overspend in Adult and Older People Services due to recruitment of Home Care staff, equipment and adaptations and Direct Payments. These overspends are partially offset by vacancies in both Performance and Support and Justice Services.</p>

## 2018/2019 Revenue Outturn

## Service Variance Explanations BEFORE Transfers to Reserves

Resource / Service	Under / (Over) £m
<b>Community and Enterprise Resources (including Trading Operations)</b>	
<b>Facilities, Streets, Waste and Grounds</b> The underspend relates to vacancies, transport costs due to timing of vehicle replacements and an over recovery of income offset by additional expenditure on food purchases, bins and materials for Grounds Services.	0.042
<b>Fleet, Environmental and Projects</b> The position reflects an overspend within Fleet Services due to expenditure on external repairs, the timing of Fleet efficiencies and an under recovery of income within the Fleet workshop. There is also additional expenditure within Environmental Services in relation too legal expenses on a public health case.	(0.546)
<b>Leisure</b> The overspend relates to payments to South Lanarkshire Leisure and Culture to assist in managing income pressures as a result of closures in the Dollan Aqua Centre and Hamilton Water Palace to allow essential works to be carried out. This is partially offset by an underspend in property costs.	(0.050)
<b>Planning and Economic Development</b> The underspend reflects a net increase in the level of income received from planning and building warrant applications, after taking account of a reduction in the level of income in relation to COVID-19. In addition, vacancies during the year resulted in an underspend in Employee Costs.	0.505
<b>Roads Services</b> The minor overspend reflects additional expenditure on reactive lighting and subcontractors and a reduction in parking income, offset by underspends in leasing costs and additional income from capital and lighting works.	(0.009)
<b>COVID-19</b> This reflects additional expenditure on COVID-19 related items including £0.367 million of lost income incurred by South Lanarkshire Leisure Trust.	(0.467)
<b>Education Resources</b>	
The underspend relates to Pupil Equity Funding which is received for academic school years rather than financial years. This underspend will be transferred to reserves to support commitments across the school year to June 2020 (2020/2021).  There is also an underspend within the Early Learning and Childcare 1140 expansion programme, reflecting the timing of programme delivery which will be transferred to reserves to support ongoing programme delivery. The funding received to support Additional Support for Learning and Counselling in Schools was not fully utilised in the current year and will also be carried forward to support commitments in 2020/2021.  In addition to the underspends above, there is an underspend in rates and gas charges and an over recovery of Early Years fee income, offset by overspends in electricity, school transport and Additional Support Needs external placements.	4.477
<b>COVID-19</b> This reflects additional expenditure on COVID-19 related items.	(0.026)
<b>Finance and Corporate Resources</b>	
<b>Finance Services - Strategy</b> The overspend is due to staff turnover across the service being lower than anticipated.	(0.086)
<b>Finance Services - Transactions</b> The underspend is due to the net expenditure on housing benefits being lower than anticipated and also vacancies which are part of the 2020/2021 savings.	0.599
<b>Audit and Compliance Services</b> The underspend reflects an under recovery in the management fee in relation to the European Social Fund.	(0.015)

<b>Information Technology Services</b> The overspend relates mainly to staff turnover being lower than anticipated and an under recovery of income in relation to telephones, partially offset by a reduction in expenditure on telephones.	(0.104)
<b>Communications and Strategy</b> The overspend reflects additional expenditure on materials and an under recovery of income from print work.	(0.271)
<b>Administration, Legal and Licensing</b> The overspend relates to IT expenditure, the costs of the by-election held during the year and an under recovery of income from private hire operators and licensing and registration income partly due to COVID-19	(0.215)
<b>Personnel Services</b> The underspend relates to training and is partially offset by expenditure on IT licences and servers and legal costs.	0.085
<b>COVID-19</b> This relates to the additional costs of COVID-19 including IT spend to facilitate home working for employees.	(0.092)
<b>Housing and Technical Resources</b>	
<b>Housing Services</b> The underspend relates to the Homelessness Service where the Scottish Government funding was not fully utilised/required in 2019/2020, and also the timing of spend on the Government funded Rapid Housing Transition Programme. These underspends are included in the approved transfers to reserves to meet commitments in future years.	0.526
<b>Property Services</b> The overspend reflects the fact that the level of expenditure incurred and income recovered varies depending on the work required on specific capital and revenue projects.	(0.092)
<b>COVID-19</b> This reflects additional expenditure on COVID-19 related items.	(0.033)
<b>Social Work Resources</b>	
<b>Performance and Support</b> The underspend relates to staff turnover, rates and fleet driver costs, partially offset by additional expenditure on IT including refreshes.	0.141
<b>Children and Families</b> The overspend reflects the requirement for additional residential school and external placements, and increased demand for kinship carer payments, foster placements and adoption allowances. These overspends are partially offset by additional income from the Home Office in relation to asylum seekers placed in the Council's care facilities.	(1.947)
<b>Adults and Older People</b> There is an overspend in employee costs as a result of Home Care recruitment for future vacancies to maintain staffing requirements and additional expenditure on equipment and adaptations, direct payments and licences for the new home care scheduling system. The overspend was partially offset by prior year income and funding from Health in relation to winter planning and delayed discharge. The additional income also includes the £0.350 million from the Integrated Joint Board reserves towards additional costs, as reported to the Executive Committee.	(0.199)
<b>Justice and Substance Misuse</b> The underspend relates to vacancies, lower demand for supplies for clients and fleet costs for the Unpaid Work Service being lower than anticipated.	0.153
<b>COVID-19</b> This reflects additional expenditure on COVID-19 related items.	(0.003)

## Analysis of Council's Usable Reserves

Reserves / Funds	Balance at 31 March 2019 £m	Transfers to Reserves 2019/20 £m	Transfers from Reserves 2019/20 £m	Balance as at 31 March 2020 £m	Total Set Aside for Future Revenue Budget Strategies £m	Balance £m	Analysis of Balance on Reserves / Funds
Earmarked General Fund	45.478	12.202	(22.650)	35.030	19.026	16.004	
Repairs and Maintenance	6.929	0.642	(1.653)	5.918	0.000	5.918	Winter Maintenance Fund (£1.080m) Repairs and Renewals (£4.838m)
Capital Funds	15.905	2.671	(8.249)	10.327	5.000	5.327	IT Development Fund (£1.399m) Education Capital Items Replacement Fund (£1.132m) Central Energy Efficiency Fund (£0.722m) Adoptions (£0.278m) Capital Receipts (£1.796m)
Insurance Fund	3.278	0.012	(1.237)	2.053	0.000	2.053	
Housing Revenue Account	9.011	0.702	0.000	9.713	0.000	9.713	
Uncommitted General Fund	37.307	3.021	0.000	40.328	27.285	13.043	
	117.908	19.250	(33.789)	103.369	51.311	52.058	

Earmarked General Fund	45.478	12.202	(22.650)	<b>35.030</b>	19.026	16.004	
Uncommitted General Fund	37.307	3.021	0.000	<b>40.328</b>	27.285	13.043	
<b>Total General Fund</b>	<b>82.785</b>	<b>15.223</b>	<b>(22.650)</b>	<b>75.358</b>	<b>46.311</b>	<b>29.047</b>	

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 31 March 2020 (No.14)**  
**Housing Revenue Account**

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 31/03/20	Actual to Period 14 31/03/20	Variance to 31/03/20		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	13.526	12.785	0.741	13.526	12.953	0.573	under	4.2%	
Property Costs	43.268	43.099	0.169	43.268	42.064	1.204	under	2.8%	
Supplies & Services	1.475	1.475	0.000	1.475	0.809	0.666	under	45.2%	
Transport & Plant	0.195	0.195	0.000	0.195	0.224	(0.029)	over	(14.9%)	
Administration Costs	5.702	5.656	0.046	5.702	5.633	0.069	under	1.2%	
Payments to Other Bodies	3.174	3.126	0.048	3.174	3.129	0.045	under	1.4%	
Payments to Contractors	0.100	0.105	(0.005)	0.100	0.131	(0.031)	over	(31.0%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	20.589	20.599	(0.010)	20.589	20.441	0.148	under	0.7%	
Total Controllable Expenditure	88.029	87.040	0.989	88.029	85.384	2.645	under	3.0%	
Total Controllable Income	(100.585)	(100.391)	(0.194)	(100.585)	(100.942)	0.357	over recovered	0.4%	
Transfer to/(from) Balance Sheet	(2.608)	(1.813)	(0.795)	(2.608)	0.240	(2.848)	under recovered	(109.2%)	
Net Controllable Expenditure	(15.164)	(15.164)	0.000	(15.164)	(15.318)	0.154	under	1.0%	
Add: Non Controllable Budgets									
Financing Charges	15.164	15.164	0.000	15.164	15.318	(0.154)	over	(1.0%)	
Total Budget	0.000	0.000	0.000	0.000	.0000	0.000	-	0.0%	

## Appendix 8

<b>Table 1 - Reconciliation of Monitoring Position to Annual Accounts</b>	<b>Actual to Period 14 31/03/20 (App 1 Col 5 £m)</b>	<b>Move Corporate Items £m</b>	<b>Remove Transfers from Reserves £m</b>	<b>Revised General Fund Position per EFA £m</b>	<b>Add: HRA Position £m</b>	<b>Total EFA per Annual Accounts £m</b>	<b>Statutory Accounting Adjustment £m</b>	<b>CIES Figure per Annual Accounts £m</b>
	<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 8</b>
Community and Enterprise Resources	110.864	-	-	110.864	-	110.864	30.667	
Education Resources	338.546	-	-	338.546	-	338.546	(24.555)	
Finance and Corporate Resources	34.616	-	-	34.616	-	34.616	6.843	
Housing Revenue Account	0.000	-	-	0.000	(0.240)	(0.240)	(5.507)	
Housing and Technical Resources	16.950	-	-	16.950	-	16.950	7.488	
Social Work Resources	166.858	-	-	166.858	-	166.858	16.523	
Joint Boards	2.150	-	-	2.150	-	2.150	-	
Corporate Items	0.000	1.460	-	1.460	-	1.460	0.770	
Corporate and Democratic Core - HRA	0.000	-	-	0.000	-	0.000	0.114	
Non Distributed Costs - HRA	0.000	-	-	0.000	-	0.000	-	
<b>Total Resources</b>	<b>669.984</b>	<b>1.460</b>	<b>-</b>	<b>671.444</b>	<b>(0.240)</b>	<b>671.204</b>	<b>32.343</b>	<b>703.547</b>
CFCR	0.405	-	1.355	1.760	-	1.760		
Loan Charges	45.029	-	-	45.029	-	45.029		
Corporate Items	1.410	(1.410)	-	0.000	-	0.000		
Corporate Items – 2020/21 Strategy	0.050	(0.050)	-	0.000	-	0.000		
Council Tax	(136.268)	-	-	(136.268)	-	(136.268)		
General Revenue Grant	(223.836)	-	-	(223.836)	-	(223.836)		
Non Domestic Rates	(341.166)	-	-	(341.166)	-	(341.166)		
Transfer from Reserves	(32.283)	-	32.283	0.000	-	0.000		
<b>Other Income and Expenditure</b>	<b>(686.659)</b>	<b>(1.460)</b>	<b>33.638</b>	<b>(654.481)</b>	<b>-</b>	<b>(654.481)</b>	<b>(37.418)</b>	<b>(691.899)</b>
<b>(Surplus)/Deficit on Provision of Services</b>	<b>(16.675)</b>	<b>-</b>	<b>33.638</b>	<b>16.963</b>	<b>(0.240)</b>	<b>16.723</b>	<b>(5.075)</b>	<b>11.648</b>

### **Annual Accounts: Restatement of Monitoring Figures Reported**

This Appendix reconciles the monitoring figures reported in Appendix 1 of this report to the figures in the Council's Annual Accounts (in the Expenditure and Funding Analysis Statement and the Comprehensive Income and Expenditure Account). This is detailed below:

- The starting point for the Expenditure and Funding Analysis is the year-end outturn before transfers to reserves shown in Appendix 1 (col 5), the monitoring surplus of £16.675 million. An adjustment is made to move the Corporate Items from the Other Income and Expenditure to the Resources in Appendix 8 (col 2). This is where they are shown in the Annual Accounts.
- Appendix 8 (col 3) then takes this monitoring surplus of £16.675 million, and removes the Transfers from Reserves totalling £33.638 million, as the accounting requirements require us to remove both Transfers To and Transfers From Reserves, from these reported Committee figures.
- The table in Appendix 8 then adds the HRA outturn position (col 5) to give the Council's total position: a deficit on provision of services of £16.723 million. This represents the Council's outturn position (General Fund plus HRA) on an accounting basis before Transfers To / Transfers From Reserves and is the position shown in the Expenditure and Funding Analysis (col 6).
- Finally, the Expenditure and Funding Analysis position (col 7) is adjusted by adding the technical accounting transactions, including depreciation and pension accounting entries, which are outwith the normal Council monitoring process, to arrive at the figures in the Comprehensive Income and Expenditure Statement of a deficit of £11.648 million, before the entries to reverse out the accounting transactions and to add in transfers to and from reserves. These transactions are for accounting purposes and reflect the Council spend in line with accounting guidance. They do not change the final outturn position of the Council and have no impact on the actual position of the Council and the funds available.
- As detailed in above, the Expenditure and Funding Analysis shows the movement on the General Fund Reserve and HRA Reserve before any transfers to/from other reserves. These transfers relate to transfers from Other Reserves including the Repairs and Renewals Fund (including Winter Maintenance), the Insurance Fund and the IT Development Fund (Capital Fund) to offset expenditure and commitments that have been charged to the Revenue Budget but where the funding to pay for these commitments sits in another Reserve and are shown in Table 3 below.
- These transfers need to be taken into account to arrive at the total movement in the General Fund Reserve and HRA Reserve included in the Balance Sheet (Table 2 below). Table 2 below shows that when these transfers totalling £9.998 million are taken into account, the total General Fund and HRA position for the year is an increase of £6.725 million. This increase takes account of the final year end surplus of £3.021 million as well as all transfers to and from all reserves, including those above.



<b>Table 2 - Total Movement in General Fund Reserve and HRA Reserve</b>	<b>General Fund £m</b>	<b>HRA £m</b>	<b>Total £m</b>
<b>Closing General Fund and HRA Balance</b>	<b>(82.785)</b>	<b>(9.011)</b>	<b>(91.796)</b>
(Surplus) /Deficit on General Fund per EFA	16.963	(0.240)	16.723
Transfer to/from Other Reserves (see Table 3)	(9.536)	(0.462)	(9.998)
<b>Total Movement in Year</b>	<b>7.427</b>	<b>(0.702)</b>	<b>6.725</b>
<b>Closing General Fund and HRA Balance</b>	<b>(75.358)</b>	<b>(9.713)</b>	<b>(85.071)</b>

<b>Table 3 - Transfers to/from Other Reserves</b>	<b>General Fund £m</b>
Repairs and Renewals (including Winter Maintenance)	(1.011)
Insurance Fund	(1.225)
Capital Fund (including IT Development Fund, Central Energy Efficiency Fund, Education Capital Items Replacement)	(2.262)
Capital Receipts Reserve	(5.500)
Housing Revenue Account	0.462
<b>Total Transfers to/from Other Reserves</b>	<b>(9.536)</b>



# Report

6

Report to:	<b>Financial Resources Scrutiny Forum</b>
Date of Meeting:	<b>20 August 2020</b>
Report by:	<b>Executive Director (Finance and Corporate Resources)</b>

Subject:	<b>Revenue Budget Monitoring 2019/2020 - Detailed Resource Analysis</b>
----------	---

## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2019 to 31 March 2020.

## 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that the 2019/2020 detailed financial analysis as at period 14 (31 March 2020) **before** transfers to reserves for each of the individual Resources, be noted.

## 3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2019/2020 as at 31 March 2020. The detailed papers cover the General Services and also the Housing Revenue Account.

3.2. As detailed in the Revenue Budget Monitoring Report included in these papers (Item 5), as part of the probable outturn exercise, Resources were asked to forecast their position to 31 March 2020. As part of this exercise, Resources were asked to take all known commitments into account. The Revenue Budget Monitoring Report therefore includes the position **before** transfers to reserves and also, for information purposes, the position **after** taking into account the proposed transfers to reserves.

3.3. In relation to the information contained in this section of the Financial Resources Scrutiny Forum Papers, the Resource summaries replicate the **before** and **after** transfer to reserves position, while the information in the trends and variance analysis concentrates on the position **before** transfers to reserves at period 14.

3.4. The following information is provided for each Resource and the Housing Revenue Account:

- ♦ An Executive Summary showing the top level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 31 March 2020 (Period 14).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 31 March 2020 (Period 14).

- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 31 March 2020 (Period 14).

3.5. These are shown in Appendices A to F attached.

#### **4. Employee Implications**

4.1. None

#### **5. Financial Implications**

5.1. As detailed in each of the individual Resource papers.

#### **6. Other Implications**

6.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

6.2. There are no implications for sustainability in terms of the information contained in this report.

#### **7. Equality Impact Assessment and Consultation Arrangements**

7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.

7.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

12 August 2020

#### **Link(s) to Council Values/Ambitions/Objectives**

- ♦ Accountable, Effective, Efficient and Transparent

#### **Previous References**

- ♦ None

#### **List of Background Papers**

- ♦ Revenue Ledger prints to 31 March 2020

#### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

## Community and Enterprise Resources

## Service Departments :-

Facilities, Streets, Waste and Grounds

Fleet, Environmental and Projects

Leisure and Culture Services

Planning and Economic Development

Roads

COVID-19

**Position before Transfers to Reserves**

Transfers to Reserves as at 31/03/20

**Position After Transfers to Reserves at 31/03/20**

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20	Actual to Period 14 to 31/03/20 BEFORE Transfers	Variance to 31/03/20 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
66.228	66.172	0.056	(0.054)	66.228	66.186	0.042 under
1.548	2.186	(0.638)	(0.638)	1.548	2.094	(0.546) over
19.569	19.614	(0.045)	(0.045)	19.569	19.619	(0.050) over
2.014	1.492	0.522	0.522	2.014	1.509	0.505 under
20.980	20.999	(0.019)	(0.019)	20.980	20.989	(0.009) over
0.000	0.000	0.000	0.000	0.000	0.467	(0.467) over
<b>110.339</b>	<b>110.463</b>	<b>(0.124)</b>	<b>(0.234)</b>	<b>110.339</b>	<b>110.864</b>	<b>(0.525) over</b>
				0.000	0.258	(0.258) over
				<b>110.339</b>	<b>111.122</b>	<b>(0.783) over</b>

**Community and Enterprise Resources Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,066k under	APT&C Basic/Superannuation/NI - 1,773k under	Facilities, Streets, Waste and Grounds - 845k under Fleet, Environmental and Projects - 459k under Roads - 289k under Planning and Economic Development - 180k under	The variance is mainly due to turnover from vacancies and a number of staff working reduced hours.
		APT&C Overtime - (577k) over	Facilities, Streets, Waste and Grounds - (431k) over	The overspend was mainly within due to overtime to meet the high demand for green waste uplifts in the summer months and to cover absences.  In addition, within Grounds there was overtime worked in respect of vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses.
			<u>Roads - (90k) over</u>	The overspend is mainly due to overtime to meet the demands of the winter maintenance service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Additional Pension Costs - (57k) over	Facilities, Streets, Waste and Grounds - (42k) over Roads - (15k) over	The overspend relates to the ongoing costs of early retirals and has been managed within the overall budget.
Property Costs	(503k) over	Water - Metered Charges - (51k) over	<u>Facilities, Streets, Waste and Grounds - (20k) over</u>  Roads - (27k) over	The overspend relates to small variances across a number of properties within Waste, Streets and Operations.  The overspend relates to higher than anticipated charges within the depots.
		Repairs and Maintenance - Internal Contractors - (67k) over	Facilities, Streets, Waste and Grounds - (40k) over  Roads - (27k) over	The overspend was due to redesign works at the Eddlewood central production kitchen within Facilities.  The overspend is due to one-off repair costs at Canderside and Hawbank Depots.
		Repairs and Maintenance - External Contractors - (108k) over	<u>Facilities, Streets, Waste and Grounds - (58k) over</u>	The overspend mainly relates to the upgrade of the weighbridge at Castlehill Civic Amenity Site.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance - External Contractors (cont)	Roads - (18k) over	The overspend mainly relates to unbudgeted repair costs for car parks.
			Planning and Economic Development - (29k) over	The overspend relates to higher than anticipated costs for dangerous buildings and unbudgeted one-off repair costs for rental properties.
		Electricity - (61k) over	Fleet, Environmental and Projects - (32k) over	The overspend is due to electricity charges at the Livingston Boulevard depot being greater than anticipated.
			Roads - (26k)	The overspend is mainly due to higher than anticipated costs for electrical vehicle charging posts.
		<u>Cleaning and Janitorial Supplies and Equipment - (159k) over</u>	<u>Facilities, Streets, Waste and Grounds - (77k) over</u>	The overspend is mainly due to greater than anticipated purchase of cleaning materials for catering and cleaning within Facilities Management.
			<u>COVID -19 - (77k) over</u>	The overspend relates to additional spend required for health and safety equipment as a result of COVID-19.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Refuse Uplifts - (67k) over</u>	<u>Facilities, Streets, Waste and Grounds - (65k) over</u>	This is a demand led service and the overspend is due to an increased number of uplifts in schools and also charitable uplifts.
Supplies and Services	(429k) over	Computer Equipment Purchase - 76k under	Facilities, Streets, Waste and Grounds - (41k) over	The overspend mainly relates to the costs of the Webaspx system within Waste Services being higher than anticipated.
			<u>Roads - 87k under</u>	The underspend is due to less than anticipated IT support costs for operating systems.
		Equipment, Apparatus and Tools - (125k) over	Facilities, Streets, Waste and Grounds - (161k) over	The overspend was mainly within Facilities on the purchase of catering equipment for schools to replace old or defective equipment.
		Equipment, Apparatus and Tools (cont)	<u>Fleet, Environmental and Projects - 49k under</u>	The underspend was due to lower than expected expenditure on replacement bus seats within Passenger Services and also lower than anticipated equipment purchases within the Fleet workshop.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Furnishings (Incl Crockery) - (61k) over	Facilities, Streets, Waste and Grounds - (61k) over	The overspend relates to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - (275k) over	Facilities, Streets, Waste and Grounds - (350k) over	The overspend is mainly within Waste where the level of spend on domestic bins was greater than anticipated due to demand, and is partially offset by an over recovery of income from the sale of bins.  In addition, there was an overspend in Grounds Services on materials for additional service requests which are demand led, which were offset by additional income.
			<u>Roads - 78k under</u>	The underspend is mainly due to less than anticipated material costs within the Roads Construction Unit.
		Materials, Apparatus and Equipment - (37k) over	Facilities, Streets, Waste and Grounds - (32k) over	The overspend was due to the purchase of essential playground equipment.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Protective Clothing and Uniforms - (44k) over</u>	<u>Facilities, Streets, Waste and Grounds - (42k) over</u>	The overspend relates to the purchase of personal protective equipment.
Transport and Plant	559k under	<u>Fleet Services - Fuel - (116k) over</u>	<u>Fleet, Environmental and Projects - (114k) over</u>	The overspend relates to the purchase of Fuel within Fleet Services and is offset by additional income from recharges.
		Fleet Services - Vehicle Hire - 351k under	Fleet, Environmental and Projects - 350k under	The net underspend was mainly due to reduced expenditure on casual hires, partially offset by an overspend as a result of the timing of the achievement of efficiencies within Fleet. The underspend in casual hires is offset by an under recovery of income.
		<u>Licences - 59k under</u>	<u>Fleet, Environmental and Projects - 59k under</u>	The underspend was due to lower than anticipated expenditure on telematics and road fund licences within Fleet which was offset by an under recovery of income.
		Fleet Services Charges - Repairs - (966k) over	Fleet, Environmental and Projects - (944k) over	The overspend related to the timing of the achievement of efficiencies within Fleet Services and also outside repairs being greater than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Fleet Services Charges - Vehicle Maintenance - (113k) over</u>	<u>Facilities, Streets, Waste and Grounds - (116k) over</u>	The overspend was mainly within Waste where the level of maintenance on Refuse Collection vehicles was higher than anticipated.
		Fleet Services Charges - Plant Maintenance - 91k under	Roads - 51k under <u>Facilities, Streets, Waste and Grounds - 34k under</u>	The underspend is mainly due to reduced demand for plant repairs.
		Fleet Services Charges - Asset Modifications - (86k) over	Roads - (60k) over	The overspend relates mainly to one off costs for the fitting of trackers to vehicles and also the refurbishment of chipper equipment.
		Fleet Service Charges - Leasing - 1,118k under	Facilities, Streets, Waste and Grounds - 538k under Fleet, Environmental and Projects - 269k under Roads - 314k under	The underspends reflect the timing of the replacement of vehicles across the Services.
		Fleet Service Charges - Hired Vehicles - (147k) over	Facilities, Streets, Waste and Grounds - (128k) over	The overspend was mainly within Waste and was due mainly to the requirement for hires to cover vehicle breakdowns.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Fuel - (94k) over	Facilities, Streets , Waste and Grounds - (85k) over	The overspend was mainly within Waste and Grounds due to price increases in fuel.
			Fleet, Environmental and Projects - 124k under	The underspend was mainly due to a reduction in the demand for fuel for pool cars reflecting the lower than anticipated number of pool cars. In addition, the amount of fuel required for Passenger Services was lower than anticipated.
			Roads - (133k) over	The overspend is mainly due to increased fuel costs for the Roads Construction Unit as a result of price increases in fuel.
		Hire of External Vehicles - 410k under	Roads - 382k under	The underspend is due to a reduction in demand for external hires.
		<u>Hire of External Plant - 83k under</u>	<u>Roads - 81k under</u>	The underspend is due to a reduction in demand for external hires. The budget will be realigned in 2020/2021.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(289k) over	Printing and Stationery - (49k) over  Legal Expenses - (147k) over	Facilities, Streets, Waste and Grounds - (51k) over  Fleet, Environmental and Projects - (140k) over	The overspend relates to the printing of menus, promotional material, silicone wrist bands for school meal selection and GoFresh rebranding in 6 secondary schools.  The overspend is due to the settlement of legal costs relating to a food safety case.
Payment to Other Bodies	(166k) over	<u>Payments to Other Local Authorities - 35k under</u>  <u>Payments to Other Bodies - (207k) over</u>	<u>Fleet, Environmental and Projects - 41k under</u>  <u>Facilities, Streets, Waste and Grounds - (25k) over</u>  <u>Fleet, Environmental and Projects - (38k) over</u>	The underspend was mainly due to lower than anticipated expenditure on lab testing within Environmental Services  The overspend was mainly due to a greater level of payments being made to the Scottish Environmental Protection Agency and also Countryside Rangers, offset by additional income.  The overspend was due to greater than anticipated payments to other bodies for the Greenspace Health project which is offset an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Other Bodies (cont)	<u>Roads - (120k) over</u>	The over spend is due to higher than budgeted costs for the West of Scotland Local Authorities (WOSLA) weather forecast service. This is partially offset by income from the WOSLA members for their share of the costs.
Payment to Contractors	(1,649k) over	Payment to Trading Services Contractor - (372k) over  Payment to Private Contractor - (1,243k) over	Roads - (351k) over  Facilities, Streets, Waste and Grounds - 102k under	<p>The overspend is mainly due to the level of reactive maintenance works within roads and lighting.</p> <p>The underspend is mainly the net effect of an underspend in Waste reflecting a reduction in the levels of domestic waste disposal. This is partially offset by overspends within Streets and Grounds as a result of additional service requests. The expenditure on additional service requests is partially offset by additional income.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractor (cont)		Payment to Private Contractor (cont)	<u>COVID-19 - (365k) over</u>  Roads - (910k) over  <u>Leisure - (88k) over</u>	<p>The overspend is due to an additional payment to South Lanarkshire Leisure and Culture Trust to assist with managing their budget pressures due to COVID-19.</p> <p>The overspend is mainly due to an increased level of subcontractors and specialist works.</p> <p>The overspend is due to an additional payment to South Lanarkshire Leisure and Culture Trust to assist with managing their budget pressures in relation to lost income as a result of the closure of facilities for essential repairs.</p>
Income	881k over recovered	<u>Contributions from Other Bodies - (145k) under recovered</u>	<u>Fleet, Environmental and Projects - (208k) under recovered</u>	The under recovery was due to lower than anticipated income for Air Quality and Action Planning projects within Environmental Services and is offset by a reduction in expenditure.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies (cont)	<u>Roads - 47k over recovered</u>	The over recovery mainly relates to income from the Scottish Government in respect of charging posts for electrical vehicles.
		Sales - General - 74k over recovered	Facilities, Streets, Waste and Grounds - (227k) under recovered	The under recovery is mainly due to lower than anticipated cash income within the Catering Service due to a lower than anticipated uptake of school meals. This is partially offset by an over recovery within Waste from the sale of bins.
			Roads - 301k over recovered	The over recovery is due to higher than anticipated income for rechargeable works. In addition, income from construction consent within the Traffic Engineering section was higher than anticipated, offset by additional employee costs within the Service.
		Sales - Departments of the Authority - 151k over recovered	Roads - 141k over recovered	The over recovery is mainly due to higher levels of rechargeable works.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - 325k over recovered	Fleet, Environmental and Projects - 99k over recovered	The over recovery was mainly due to greater than anticipated fees for licences, sampling and pest control within Environment Services.
			Planning and Economic Development - 461k over recovered	The over recovery is due to an increased level of income for planning fees and building warrants.
			Roads - (193k) under recovered	The under recovery is due to less than anticipated income from parking reflecting lower demand for parking and less income recovered through Fixed Penalty Notices.
		Fees and Charges - Departments of the Authority - 311k over recovered	Facilities, Streets, Waste and Grounds - 133k over recovered	The over recovery was mainly within Waste due to additional service requests for bin uplifts as a result of the demand for house clearances and within Streets for additional service requests.
			Fleet, Environmental and Projects - 165k over recovered	The over recovery was mainly due to the provision of Clinical Waste services and is offset by additional expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fleet Services - (592k) under recovered	Fleet, Environmental and Projects - (592k) under recovered	The under recovery was mainly due to lower than anticipated income from casual hires, telematics and road fund licences which are offset by underspends in expenditure. In addition, income from the fleet workshop is lower than anticipated.
		Other Income - 459k over recovered	Facilities, Streets, Waste and Grounds - 534k over recovered	The over recovery was mainly due to additional service requests within Grounds Services and income recovered within Operations for project design.
			<u>Fleet, Environmental and Projects - (64k) under recovered</u>	The under recovery was mainly due to lower than anticipated income from pool cars which is offset by a reduction in expenditure.
		Recovery from Capital - (101k) under recovered	Roads - (101k) under recovered	The under recovery is due to reduced fee income reflecting the level of works undertaken. This is partially offset by increased income from road consents.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of Authority - 356k over recovered	Roads - 342k over recovered	The over recovery is mainly due to greater than anticipated income for reactive maintenance and lighting works.
			Facilities, Streets, Waste and Grounds - 91k over recovered	The over recovery was mainly due to income from additional service requests within Facilities Management.
			Fleet, Environmental and Projects - (77k) under recovered	The under recovery was due to lower than anticipated income for plant maintenance and bus escorts, which is offset by an underspend in expenditure.

\* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	62,721	61,010	1,711	under
APT & C OVERTIME	1,566	2,143	(577)	over
APT & C SUPERANNUATION	10,410	10,576	(166)	over
APT & C NIC	5,157	4,929	228	under
TRAVEL AND SUBSISTENCE	85	110	(25)	over
OTHER EMPLOYEE COSTS	577	596	(19)	over
PENSION INCREASES	1,089	1,118	(29)	over
ADDITIONAL PENSION COSTS	0	57	(57)	over
<b>EMPLOYEE COSTS</b>	<b>81,605</b>	<b>80,539</b>	<b>1,066</b>	<b>under</b>
PROPERTY COSTS				
RATES	1,001	969	32	under
SCOTTISH WATER - UNMETERED CHARGES	29	38	(9)	over
SCOTTISH WATER - METERED CHARGES	88	139	(51)	over
RENT	1,031	1,035	(4)	over
SERVICE CHARGE	61	32	29	under
FACTORING CHARGES	14	22	(8)	over
PROPERTY INSURANCE	286	282	4	under
SECURITY COSTS	24	15	9	under
GROUND MAINTENANCE	8	1	7	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	37	(37)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	198	265	(67)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0	1	under
LIFE CYCLE MAINTENANCE	38	41	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	31	139	(108)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	3	(3)	over
ELECTRICAL HEATING MAINTENANCE	0	2	(2)	over
ELECTRICITY - CONTRACT	350	411	(61)	over
GAS	136	148	(12)	over
HEATING OIL	10	14	(4)	over
CLEANING CONTRACT	41	40	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	290	449	(159)	over
HEALTH & HYGIENE MATERIALS	75	96	(21)	over
REFUSE UPLIFT	410	477	(67)	over
REMOVAL & STORAGE COSTS	0	1	(1)	over
OTHER PROPERTY COSTS	155	123	32	under
OFFICE ACCOM-FACILITIES MANAGEMENT	0	1	(1)	over
<b>PROPERTY COSTS</b>	<b>4,277</b>	<b>4,780</b>	<b>(503)</b>	<b>over</b>
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	509	433	76	under
COMPUTER EQUIPMENT MAINTENANCE	75	66	9	under
I.T. EQUIPMENT MAINT-CONTRACT	225	262	(37)	over
I.T. ELECTRONIC MESSAGING	75	83	(8)	over
EQUIPMENT, APPARATUS AND TOOLS	363	488	(125)	over
SMALL TOOLS	137	111	26	under
ADAPTATIONS FOR CLIENTS	0	1	(1)	over
FURNITURE - OFFICE	0	10	(10)	over
FURNITURE - GENERAL	1	1	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	128	189	(61)	over
MATERIALS	7,327	7,602	(275)	over
STOCK/STORE ISSUES	1,108	1,108	0	
MATERIALS, APPARATUS AND EQUIPMENT	9	46	(37)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	5	(3)	over
FOODSTUFFS - GENERAL	4,370	4,386	(16)	over
PROTECTIVE CLOTHING & UNIFORMS	241	285	(44)	over
OTHER SUPPLIES AND SERVICES	237	184	53	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	1,232	28	under
DELIVERY CHARGE	0	4	(4)	over
<b>SUPPLIES AND SERVICES</b>	<b>16,067</b>	<b>16,496</b>	<b>(429)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
PURCHASE OF VEHICLES	0	12	(12)	over
PURCHASE OF PLANT	66	87	(21)	over
FLEET SERVICES - DRIVERS	57	55	2	under
FLEET SERVICES - FUEL	3,360	3,476	(116)	over
FLEET SERVICES - VEHICLE HIRE	1,820	1,469	351	under
POOL CAR CHARGES - RENTAL	54	62	(8)	over
POOL CAR CHARGES - FUEL	21	15	6	under
POOL CAR CHARGES - ADDITIONAL COSTS	6	10	(4)	over
OTHER TRANSPORT COSTS	163	157	6	under
TRANSPORT INSURANCE	93	93	0	
LICENCES	412	353	59	under
FLEET SERVICES - REPAIRS	1,403	2,369	(966)	over
PLANT SERVICES	0	23	(23)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,016	4,129	(113)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	4	(4)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	286	195	91	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	65	151	(86)	over
FLEET SERVICE CHARGES - LEASING	5,447	4,329	1,118	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,113	1,260	(147)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	8	(6)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	223	199	24	under
FLEET SERVICE CHARGES - FUEL	2,331	2,425	(94)	over
FLEET SERVICE CHARGES - DRIVERS	101	99	2	under
HIRE OF EXTERNAL VEHICLES	453	43	410	under
HIRE OF EXTERNAL PLANT	367	284	83	under
HIRE OF SKIPS	24	17	7	under
<b>TRANSPORT AND PLANT</b>	<b>21,883</b>	<b>21,324</b>	<b>559</b>	<b>under</b>
ADMINISTRATION				
PRINTING AND STATIONERY	145	194	(49)	over
TELEPHONES	109	93	16	under
TELEPHONE RENTAL(EDUC ONLY)	0	7	(7)	over
MOBILE PHONES	55	67	(12)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	13	(5)	over
ADVERTISING - OTHER	79	83	(4)	over
POSTAGES/COURIERS	47	44	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	27	52	(25)	over
INSURANCE	260	262	(2)	over
MEDICAL COSTS	66	110	(44)	over
LEGAL EXPENSES	252	399	(147)	over
PETTY OUTLAYS	0	2	(2)	over
HOSPITALITY / CIVIC RECOGNITION	1	7	(6)	over
INTERNET AGENCY FEES	0	15	(15)	over
SECURITY UPLIFT FEES	35	35	0	
OTHER ADMIN COSTS	4	6	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	0	1	(1)	over
TRAINING	32	19	13	under
<b>ADMINISTRATION</b>	<b>1,120</b>	<b>1,409</b>	<b>(289)</b>	<b>over</b>
PAYMENT TO OTHER BODIES				
SPTE: ANNUAL BUS SUBSIDY	1,788	1,788	0	
SPTE: BUS OTHER	258	258	0	
SPTE: FERRIES	29	29	0	
SPTE: UNDERGROUND	1,318	1,318	0	
SPTE: OTHER	1,681	1,681	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	104	(1)	over
OTHER LOCAL AUTHORITIES	89	54	35	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	20	2	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	38	1	under
PAYMENTS TO OTHER BODIES	3,947	4,154	(207)	over
EXTERNAL AUDIT FEES	4	3	1	under
PRIVATE INDIVIDUALS - GENERAL	0	(3)	3	under
<b>PAYMENT TO OTHER BODIES</b>	<b>9,278</b>	<b>9,444</b>	<b>(166)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	1,805	2,177	(372)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	300	2	under
PAYMENT TO PRIVATE CONTRACTOR	39,637	40,880	(1,243)	over
PAYMENT TO INTERNAL CONSULTANTS	0	4	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	48	63	(15)	over
OPENING WORK IN PROGRESS	0	(270)	270	under
CLOSING WORK IN PROGRESS	0	287	(287)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>41,792</b>	<b>43,441</b>	<b>(1,649)</b>	<b>over</b>
TRANSFER PAYMENTS				
CONCESSIONARY FARES	595	595	0	
<b>TRANSFER PAYMENTS</b>	<b>595</b>	<b>595</b>	<b>0</b>	
FINANCING CHARGES				
LEASING CHARGES - FINANCE	1	0	1	under
LEASING CHARGES - OPERATIONAL	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	182	179	3	under
<b>FINANCING CHARGES</b>	<b>184</b>	<b>179</b>	<b>5</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>176,801</b>	<b>178,207</b>	<b>(1,406)</b>	<b>over</b>
INCOME				
MILK SUBSIDIES FROM THE E.U.	(55)	(67)	12	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,266)	(2,121)	(145)	under rec
ESF GRANT	0	19	(19)	under rec
SALES - GENERAL	(5,217)	(5,291)	74	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	(332)	151	over rec
FEES AND CHARGES - GENERAL	(8,429)	(8,754)	325	over rec
FEES AND CHARGES - OTHER BODIES	(320)	(326)	6	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,469)	(7,780)	311	over rec
ELECTIONS - ACCOMMODATION USE	0	(21)	21	over rec
RENTAL INCOME	(580)	(603)	23	over rec
FLEET SERVICES	(12,423)	(11,831)	(592)	under rec
OTHER INCOME	(5,453)	(5,912)	459	over rec
RECOVERY FROM CAPITAL	(1,126)	(1,025)	(101)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(22,943)	(23,299)	356	over rec
<b>TOTAL INCOME</b>	<b>(66,462)</b>	<b>(67,343)</b>	<b>881</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>110,339</b>	<b>110,864</b>	<b>(525)</b>	<b>over</b>





## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

## Education Resources

## Service Departments :-

Education

COVID-19

## Position before Transfers to Reserves

Transfers to Reserves as at 31/03/20

## Position After Transfers to Reserves at 31/03/20

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20 £m	Actual to Period 14 to 31/03/20 BEFORE Transfers £m	Variance to 31/03/20 BEFORE Transfers £m
£m	£m	£m	£m			
342.997	340.012	2.985	(0.038)	342.997	338.520	4.477 under
0.000	0.000	0.000	0.000	0.000	0.026	(0.026) over
<b>342.997</b>	<b>340.012</b>	<b>2.985</b>	<b>(0.038)</b>	<b>342.997</b>	<b>338.546</b>	<b>4.451 under</b>
				0.000	4.527	(4.527) over
				<b>342.997</b>	<b>343.073</b>	<b>(0.076) over</b>

### **Education Resources Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	965k under	Teachers Basic / Superannuation and National Insurance - (1,283k) over	Schools - (1,283k) over	The overspend relates to the cost of providing teacher cover in schools reflecting pupil numbers.
		<u>APT&amp;C Basic / Superannuation / National Insurance - 2,370k under</u>	<u>Schools - 2,370k under</u>	The underspend partly relates to Early Years Posts, where recruitment has been progressing since August 2019. Specific grant funding was provided for delivery of 1140 hours of Early Years and this element of the underspend has been transferred to reserves to meet the cost of ELC expansion going forward.  There is also an underspend on Additional Support for Learning funding which has also been transferred to reserves.
		<u>Sessional Work - (168k) over</u>	<u>Schools - (168k) over</u>	This expenditure was incurred as part of the Activities Programme, supporting the Youth and Family Community Learning Service and is offset by an underspend in Payments to Other Bodies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	764k under	Rates - 337k under	Schools - 337k under	This underspend is due to the timing of new schools becoming operational.
		Electricity - (246k) over	Schools - (246k) over	This overspend is in relation to the increase in price of electricity.
		Gas - 763k under	Schools - 763k under	This underspend reflects consumption efficiencies and a reduction in the unit price of gas over the year.
		<u>Solid Fuel - (81k) over</u>	<u>Schools - (81k) over</u>	The overspend reflects increased consumption and is offset by an underspend on gas.
Supplies and Services	1,907k under	<u>IT Equipment Maint - Contract - (72k) over</u>	<u>Schools - (72k) over</u>	This overspend relates to the schools ICT contract.
		Pupil Equity Funding - 1,450k under	Schools - 1,450k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2019/2020 and 2020/2021. The underspend has been transferred to reserves to support the expenditure incurred in the school session April to June 2020.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Health and Safety - 101k under	Schools - 101k under	This underspend relates to expenditure on sanitary products being lower than anticipated.
		Catering - Contract - 472k under	Schools - 472k under	This underspend is due to the expenditure on the provision of lunches in Early Years establishments being lower than anticipated. This has been transferred to reserves to meet the costs of Early Years expansion going forward.
Transport and Plant	(1,458k) over	Fleet Service Charges (all lines) - (168k) over	Schools - (168k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		<u>Hire of External Vehicles - 120k under</u>	<u>Schools - 120k under</u>	This underspend relates to School Activities and is offset by an overspend in Payments to Other Bodies - School Activities.
		Pupil Transport - Special Educational Needs - (724k) over	Schools - (724k) over	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 - (568k) over	Schools - (568k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
		<u>Pupil Transport - Other - (93k) over</u>	<u>Schools - (93k) over</u>	This is a demand led service and reflects the volume of children requiring mainstream transport to school.
Administration Costs	104k under	<u>Conferences - 22k under</u>	<u>Schools - 22k under</u>	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
		<u>Training - 75k under</u>	<u>Schools - 75k under</u>	This underspend is within Early Years and is partially offset by an overspend in the Early Years Teachers CPD training in Employee Costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	1,430k under	Payments to Other Bodies - 1,970k under	Schools - 1,970k under	<p>The underspend is partially due to less than anticipated expenditure in respect of Counselling funding (£0.497m) received this year, which has been transferred to reserves to meet ongoing programme commitments going forward.</p> <p>There is also an underspend on Early Years, including expansion funding (£0.982m). The expansion funding underspend has been transferred to reserves to meet the costs of Early Years expansion going forward.</p>
		Independent School Places - (539k) over	Schools - (539k) over	<p>This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools resulting from the new pricing framework. This is partially offset by the over recovery of income from Other Local Authorities.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		<u>School Activities - (166k) over</u>	<u>Schools - (166k) over</u>	This overspend relates to School Activities and is partially offset by an underspend in Hire of External Vehicles.
		<u>Activities Programme - 132k under</u>	<u>Schools - 132k under</u>	This underspend is offset by an overspend on Sessional Workers within Employee Costs, incurred in the provision of the programmes.
Transfer Payments	62k under	Footwear and Clothing Grants - 61k under	Schools - 61k under	This is a demand led service and the underspend reflects the level of uptake in footwear and clothing grants.
Income	614k over recovered	<u>Milk Subsidies - 35k over recovered</u>	<u>Schools - 35k over recovered</u>	This reflects the over recovery of income received for the administration of nursery milk during the year.
		<u>Contributions from Other Bodies - 83k over recovered</u>	<u>Schools - 83k over recovered</u>	This over recovery is due to the recovery of income for staff secondments to the Scottish Qualifications Authority, Education Scotland and the University of Strathclyde.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Other Local Authorities - 126k over recovered	Schools - 126k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments and supports the overall cost of external placements.
		Early Years Fees - 294k over recovered	Schools - 294k over recovered	The over recovery in Early Years fees relates to increased uptake of available nursery places.

\* The underlined variances represent new variances since the last report.



South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	147,269	149,060	(1,791)	over
TEACHERS OVERTIME	4	4	0	
TEACHERS SUPERANNUATION	30,948	30,249	699	under
TEACHERS NI	16,135	16,163	(28)	over
DAILY TEACHERS BASIC	1,540	1,703	(163)	over
TEACHERS TRAINING	609	591	18	under
APT&C BASIC	52,973	50,875	2,098	under
APT&C OVERTIME	5	50	(45)	over
APT&C SUPERANNUATION	9,486	9,636	(150)	over
APT&C NIC	3,873	3,451	422	under
SESSIONAL WORK	30	198	(168)	over
TRAVEL AND SUBSISTANCE	239	207	32	under
OTHER EMPLOYEE COSTS	1,285	1,189	96	under
PENSION INCREASES	434	414	20	under
PREMATURE RETIRALS	4,661	4,720	(59)	over
ADDITIONAL PENSION COSTS	0	16	(16)	over
<b>EMPLOYEE COSTS</b>	<b>269,491</b>	<b>268,526</b>	<b>965</b>	<b>under</b>
PROPERTY COSTS				
RATES	15,438	15,101	337	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	632	877	(245)	over
SCOTTISH WATER - METERED CHARGES	912	632	280	under
RENT	274	255	19	under
SERVICE CHARGE	0	16	(16)	over
FACTORING CHARGES	0	1	(1)	over
PROPERTY INSURANCE	480	487	(7)	over
SECURITY COSTS	32	33	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	39	40	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	12	27	(15)	over
ADAPTIONS - INTERNAL CONTRACTORS	94	97	(3)	over
ADAPTIONS - EXTERNAL CONTRACTORS	1	1	0	
GAS MAINTENANCE COSTS	0	1	(1)	over
GAS HEATING LEASE COSTS	0	5	(5)	over
ELECTRICITY - CONTRACT	3,682	3,928	(246)	over
GAS	2,569	1,806	763	under
HEATING OIL	71	59	12	under
SOLID FUEL	187	268	(81)	over
JANITOR SERVICE	117	122	(5)	over
JANITORIAL SUPPLIES	4	0	4	under
CLEANING CONTRACT	31	17	14	under
CLEANING OUTWITH CONTRACT	6	1	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	236	277	(41)	over
HEALTH & HYGIENE MATERIALS	78	78	0	
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	9	10	(1)	over
REMOVAL & STORAGE COSTS	0	2	(2)	over
OTHER PROPERTY COSTS	130	130	0	
ACCOMMODATION RECHARGE TO USERS	882	882	0	
<b>PROPERTY COSTS</b>	<b>25,917</b>	<b>25,153</b>	<b>764</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	377	419	(42)	over
COMPUTER EQUIPMENT MAINTENANCE	0	11	(11)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,862	2,934	(72)	over
I.T. ELECTRONIC MESSAGING	42	47	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	33	32	1	under
SMALL TOOLS	1	4	(3)	over
AIDS FOR CLIENTS	126	101	25	under
ADAPTATIONS FOR CLIENTS	43	66	(23)	over
SUPPLIES FOR CLIENTS	0	0	0	
FURNITURE - OFFICE	123	128	(5)	over
FURNITURE - GENERAL	92	92	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	3	14	(11)	over
MATERIALS	25	35	(10)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,135	2,033	102	under
PUPIL EQUITY FUNDING	1,534	84	1,450	under
SAC FUNDING	5	6	(1)	over
LIBRARY/RESOURCE CENTRE MATERIALS	36	35	1	under
AUDIO VISUAL	2	3	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	21	23	(2)	over
TV LICENCES - EDUCATION	20	22	(2)	over
FOODSTUFFS - GENERAL	31	52	(21)	over
PROTECTIVE CLOTHING & UNIFORMS	49	50	(1)	over
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	2	25	(23)	over
HEALTH AND SAFETY	102	1	101	under
CATERING - CONTRACT	1,613	1,141	472	under
CATERING - OUTWITH CONTRACT	412	410	2	under
CATERING - EXTERNAL	6	17	(11)	over
ARTIST FEES / PERFORMING ARTS / ENTERTA	0	1	(1)	over
DELIVERY CHARGE	0	5	(5)	over
BULK BUYING DISCOUNT	0	(2)	2	under
<b>SUPPLIES AND SERVICES</b>	<b>9,697</b>	<b>7,790</b>	<b>1,907</b>	<b>under</b>
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	4	22	(18)	over
POOL CAR CHARGES-FUEL	1	4	(3)	over
POOL CAR CHARGES-ADDITIONAL COSTS	0	1	(1)	over
OTHER TRANSPORT COSTS	2	1	1	under
INSURANCE	3	3	0	
PLANT SERVICES	3	0	3	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	75	18	57	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	32	(26)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	6	54	(48)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	3	(3)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	5	(5)	over
FLEET SERVICE CHARGES - FUEL	55	82	(27)	over
FLEET SERVICE CHARGES - DRIVERS	1,017	1,064	(47)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	326	(68)	over
HIRE OF EXTERNAL VEHICLES	227	107	120	under
HIRE OF SKIPS	1	7	(6)	over
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,034	4,758	(724)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	5,450	(568)	over
PUPIL TRANSPORT - OTHER	163	256	(93)	over
<b>TRANSPORT AND PLANT</b>	<b>10,737</b>	<b>12,195</b>	<b>(1,458)</b>	<b>over</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	840	859	(19)	over
TELEPHONES	215	196	19	under
MOBILE PHONES	9	30	(21)	over
ADVERTISING - OTHER	11	7	4	under
POSTAGES/COURIERS	98	65	33	under
MEMBERSHIP FEES/SUBSCRIPTIONS	259	255	4	under
INSURANCE	76	76	0	
MEDICAL COSTS	17	23	(6)	over
HOSPITALITY / CIVIC RECOGNITION	38	39	(1)	over
SECURITY UPLIFT FEES	9	10	(1)	over
OTHER ADMIN COSTS	17	22	(5)	over
CONFERENCES - OFFICIALS (incl associated costs)	23	1	22	under
TRAINING	546	471	75	under
<b>ADMINISTRATION</b>	<b>2,158</b>	<b>2,054</b>	<b>104</b>	<b>under</b>
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	39	(39)	over
OTHER LOCAL AUTHORITIES	1,328	1,224	104	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,567	(4)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	7	7	0	
PAYMENTS TO OTHER BODIES	12,058	10,088	1,970	under
INDEPENDENT SCHOOL PLACES	3,507	4,046	(539)	over
CONTRACT SPEECH THERAPY	678	727	(49)	over
SCHOOL ACTIVITIES	241	407	(166)	over
RESEARCH GRANTS - EDUCATION	38	41	(3)	over
PARENT COUNCILS (PREV.SCHOOL BOARDS)	37	14	23	under
P.E. FACILITIES	4	4	0	
ACTIVITIES PROGRAMME	725	593	132	under
COPYRIGHT AGREEMENT	169	169	0	
VAT FREE EXCURSIONS - EDUCATION	14	13	1	under
PRIVATE INDIVIDUALS - GENERAL	0	1	(1)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>20,369</b>	<b>18,940</b>	<b>1,429</b>	<b>under</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	34,412	34,352	60	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	4	4	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>34,416</b>	<b>34,356</b>	<b>60</b>	<b>under</b>
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,060	1,060	0	
FOOTWEAR & CLOTHING GRANTS	1,621	1,560	61	under
WORK EXPERIENCE	2	1	1	under
<b>TRANSFER PAYMENTS</b>	<b>2,683</b>	<b>2,621</b>	<b>62</b>	<b>under</b>
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	63	61	2	under
I.T. EQUIPMENT LEASING - CONTRACT	278	276	2	under
<b>FINANCING CHARGES</b>	<b>341</b>	<b>337</b>	<b>4</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>375,809</b>	<b>371,972</b>	<b>3,837</b>	<b>under</b>

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	(156)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(26,944)	(26,965)	21	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(101)	35	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	0	(13)	13	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,092)	(2,175)	83	over rec
ESF GRANT	(1,021)	(1,021)	0	
FEES AND CHARGES - GENERAL	0	(3)	3	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,074)	(1,200)	126	over rec
PLAYGROUP ACCOMMODATION CHARGE	(24)	(13)	(11)	under rec
EARLY YEARS FEES	(367)	(661)	294	over rec
RENTAL INCOME	(20)	(11)	(9)	under rec
COURSE FEES	(142)	(157)	15	over rec
OTHER INCOME	(24)	(68)	44	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
<b>INCOME</b>	<b>(32,812)</b>	<b>(33,426)</b>	<b>614</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>342,997</b>	<b>338,546</b>	<b>4,451</b>	<b>under</b>

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

## Finance and Corporate Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20	Actual to Period 14 to 31/03/20 BEFORE Transfers	Variance to 31/03/20 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.276	2.355	(0.079)	(0.079)	2.276	2.362	(0.086) over
Finance Services - Transactions	12.696	12.446	0.250	0.250	12.696	12.097	0.599 under
Audit and Compliance Services	0.364	0.361	0.003	0.003	0.364	0.379	(0.015) over
Information Technology Services	4.817	4.924	(0.107)	(0.107)	4.817	4.921	(0.104) over
Communications and Strategy Services	1.087	1.257	(0.170)	(0.170)	1.087	1.358	(0.271) over
Administration and Licensing Services	3.770	3.811	(0.041)	(0.041)	3.770	3.985	(0.215) over
Personnel Services	9.507	9.363	0.144	0.144	9.507	9.422	0.085 under
COVID-19	0.000	0.000	0.000	0.000	0.000	0.092	(0.092) over
<b>Position before Transfers to Reserves</b>	<b>34.517</b>	<b>34.517</b>	<b>0.000</b>	<b>0.000</b>	<b>34.517</b>	<b>34.616</b>	<b>(0.099) over</b>
Transfers to Reserves as at 31/03/20					0.000	0.011	(0.011) over
<b>Position After Transfers to Reserves at 31/03/20</b>					<b>34.517</b>	<b>34.627</b>	<b>(0.110) over</b>

### **Finance and Corporate Resources Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(153k) over	APT&C Basic / Superannuation / NI – 135k under	Finance (Strategy) Services - (115k) over IT Services - (126k) over	The overspends are due to lower than anticipated staff turnover across the Services.
			Finance (Transactions) Services - 383k under	The variance is due to vacancies which are being considered in line with service requirements.
		Overtime - (148k) over	Finance (Transactions) Services - (141k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and for staffing requirements within the 24 hour control centre and is offset by the underspend in Basic Pay.
		Pension Increases - (101k) over	Finance (Transactions) Services - (19k) over IT Services - (29k) over Personnel Services - (20k) over <u>Communications and Strategy Services - (15k) over</u>	The overspends reflect the ongoing cost of early retirals and have been managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(2k) over	<u>Repairs and Maintenance - Internal and External Contractor - (43k) over</u>	<u>Finance (Transactions) Services - (30k) over</u>	The overspend is a result of one-off expenditure incurred in relation to Q&A offices.
		<u>Electricity - Contract - 47k under</u>	<u>IT Services - 38k under</u>	The underspend is due to reduced electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building.
		<u>Fixtures and Fittings - 62k under</u>	<u>Finance (Transactions) Services - 62k under</u>	This underspend reflects the type of payments made from the Scottish Welfare Fund during the year and is offset by an overspend on Other Administration Costs.
		<u>Health and Hygiene Materials - (31k) over</u>	<u>Personnel Services - (31k) over</u>	The overspend is due to the costs for the implementation and ongoing requirements for free sanitary products being provided in public places, which is offset by an underspend within Payments to Other Bodies.
		Other Property Costs - (24k) over	Finance (Transactions) - (25k) over	The overspend is a result of one-off expenditure incurred in relation to Q&A offices.
Supplies and Services	(287k) over	Computer Equipment Purchase - (27k) over	Communications and Strategy Services - (30k) over	The overspend relates to the level of software upgrades required.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Purchase (cont)	COVID-19 - (28k) over	The overspend reflects the IT costs in relation to supporting staff working from home during lockdown.
		Computer Equipment Maintenance - (75k) over	Communications and Strategy Services - 18k under	The underspend is due to less than anticipated maintenance and project support costs for the IMPROVe system.
			<u>IT Services - (82k) over</u>	The overspend relates to maintenance costs incurred on behalf South Lanarkshire Leisure and Culture and is offset by additional income.
		<u>IT Equipment Maintenance - Contract (75k) over</u>	<u>Communications and Strategy Services - (35k) over</u>	The overspend is mainly due to one off costs in relation to the rollout of printing solutions.
			<u>Personnel Services - (33k) over</u>	The overspend reflects additional HFX license costs and IT service charges
		<u>Materials - (37k) over</u>	<u>Communications and Strategy Services - (36k) over</u>	The overspend is due to the greater than anticipated costs of materials for internal printing works.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Other Supplies and Services - (31k) over</u>	<u>IT Services - (24k) over</u>	The overspend mainly relates to one-off purchases and the annual cost a software license.
Administration Costs	457k under	Printing and Stationery - 51k under	<u>Communications and Strategy Services - 108k under</u>	The underspend reflects the reduction in Ricoh/Canon charges and is offset by an under recovery of income.
			<u>Personnel Services - (19k) over</u>	The overspend is mainly due to expenditure for Modern Apprentices.
			<u>Administration, Legal and Licensing Services - (20k) over</u>	The overspend is mainly due to the costs for printing minutes and agendas and diaries.
		<u>Telephones - 268k under</u>	<u>IT Services - 249k under</u>	This underspend relates to lower than anticipated telephone expenditure and is partially offset by an under recovery of income (see Other Income below).
		Advertising - Recruitment - (43k) over	Personnel Services - (43k) over	The overspend is mainly due to the increased cost of recruitment advertising.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Postages/Couriers - (74k) over</u>	<u>Communications and Strategy Services - (106k) over</u>	The overspend is mainly due to additional work in relation to elections and for external bodies including the NHS. This is offset by an over-recovery of income.
		<u>Legal Expenses - 87k under</u>	<u>Finance (Transactions) Services - 99k under</u>	The underspend relates to reduced legal expenses in relation to the collection of Council Tax.
		Other Admin Costs - (124k) over	<u>Finance (Transactions) Services - (62k) over</u>	This overspend reflects the type of payments made from the Scottish Welfare Fund and is offset by an underspend on Fixtures and Fittings (see above).
			Administration, Legal and Licensing Services - (45k) over	The overspend is due to costs associated with the by-election held in the financial year.
		Training - 416k under	Personnel Services - 417k under	The underspend is due to the reduced cost of employability programmes to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	368k under	Payments to Other Bodies - 308k under	Personnel Services - 303k under	The underspend is due to the costs for the implementation and ongoing requirements for free sanitary products being provided in public places being lower than anticipated, and an underspend across Employability programmes due to the timing of commencement of the programmes.
Payments to Contractors	(54k) over	Payment to Private Contractor - (49k) over	Personnel Services - (45k) over	This overspend relates to additional costs for temporary portacabins at the Coalyard.
Transfer Payments	(1,842k) over	Rent Allowance - (41k) over  Rent Rebates - (1,801k) over	Finance (Transactions) Services - (41k) over  Finance (Transactions) Services - (1,801k) over	This overspend is reflects the demand for Housing Benefit for private housing tenants and the increased costs of overpayments.  This overspend reflects the demand for Housing Benefit for Council tenants and the increased costs of overpayments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	1,428k over recovered	Statutory Additions - Cost of Collections - (215k) under recovered	Finance (Transactions) Services - (215k) under recovered	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result there has been a reduction in income from penalty charges.
		<u>Rent Rebates Subsidy - 1,573k over recovered</u>	<u>Finance (Transactions) Services - 1,573k over recovered</u>	This over recovery reflects the demand for Housing Benefit for public housing tenants and is offset by an overspend on Transfer Payments.
		<u>Rent Allowance Subsidy - 289k over recovered</u>	<u>Finance (Transactions) Services - 289k over recovered</u>	This over recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an overspend on Transfer Payments.
		DWP Subsidy - (40k) under recovered	Finance (Transactions) Services - (40k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy and has been managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>DHP - 778k over recovered</u>	<u>Finance (Transactions) Services - 778k over recovered</u>	The over recovery relates to income from the Department of Works and Pensions for Discretionary Housing Payments and is offset by additional expenditure.
		Contributions from Development Agencies - 127k over recovered	Personnel - 127k over recovered	The over recovery relates to increased income from Skills Development Scotland for Modern Apprentices.
		Contributions from Other Bodies - 229k over recovered	Finance (Transactions) Services - 175k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.
			<u>Personnel Services - 56k over recovered</u>	The over recovery reflects the receipt of income for the No One Left Behind programme, which is offset by additional expenditure.
		<u>ESF Grant - (79k) under recovered</u>	<u>Personnel Services - (72k) under recovered</u>	The under recovery reflects income for employability programmes and is offset by reduced expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges - General - (46k) under recovered</u>	<u>Administration, Legal and Licensing Services - (72k) under recovered</u>	The under recovery is mainly due to less than anticipated income from licensing and registration, due to a reduction in demand and also partially due to the impact of COVID-19..
		<u>Fees and Charges – Departments of the Authority - (107k) under recovered</u>	<u>Personnel Services - (93k) under recovered</u>	The under recovery reflects a reduction in income for the Employability Programmes and is offset by a reduction in expenditure.
		Other Income - (1,037k) under recovered	Finance (Transactions) Services - (380k) under recovered	The under recovery relates to housing benefit overpayments and is offset by a reduction in the level of expenditure included in Transfer Payments.
			<u>IT Services - (166k) under recovered</u>	The under recovery relates mainly to telephone recharges, and offsets the underspend on telephones (see Administration Costs).
			Communications and Strategy Services - (155k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income (cont)	Personnel Services - (340k) under recovered	The under recovery reflects a reduction in the income required for Modern Apprentices due to additional Skills Development Scotland funding received, and also a reduction in funding required for the Working Matters More programme, which is offset by a reduction in expenditure.

\* The underlined variances represent new variances since the last report.

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020				
EMPLOYEE COSTS				
APT & C BASIC	25,720	25,871	(151)	over
APT & C OVERTIME	45	193	(148)	over
APT & C SUPERANNUATION	5,077	4,848	229	under
APT & C NIC	2,496	2,439	57	under
MANUAL BASIC	15	33	(18)	over
MANUAL SUPERANNUATION	0	4	(4)	over
MANUAL NIC	0	1	(1)	over
TRAVEL AND SUBSISTANCE	44	43	1	under
OTHER EMPLOYEE COSTS	130	142	(12)	over
PENSION INCREASES	832	933	(101)	over
ADDITIONAL PENSION COSTS	0	5	(5)	over
<b>EMPLOYEE COSTS</b>	<b>34,359</b>	<b>34,512</b>	<b>(153)</b>	<b>over</b>
PROPERTY COSTS				
RATES	78	71	7	under
SCOTTISH WATER - METERED CHARGES	9	8	1	under
RENT	73	63	10	under
SERVICE CHARGE	3	25	(22)	over
FEU DUTIES	1	0	1	under
PROPERTY INSURANCE	4	4	0	
SECURITY COSTS	102	114	(12)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	26	(25)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	21	(18)	over
ELECTRICITY - CONTRACT	365	318	47	under
GAS	14	3	11	under
FIXTURE & FITTINGS	1,979	1,917	62	under
JANITOR SERVICE	0	10	(10)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	4	(2)	over
HEALTH & HYGIENE MATERIALS	0	31	(31)	over
REFUSE UPLIFT	3	1	2	under
REMOVAL & STORAGE COSTS	0	2	(2)	over
OTHER PROPERTY COSTS	16	37	(21)	over
<b>PROPERTY COSTS</b>	<b>2,653</b>	<b>2,655</b>	<b>(2)</b>	<b>over</b>
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	2,439	2,466	(27)	over
COMPUTER EQUIPMENT MAINTENANCE	2,264	2,339	(75)	over
I.T. EQUIPMENT MAINT - CONTRACT	564	639	(75)	over
I.T. ELECTRONIC MESSAGING	130	131	(1)	over
EQUIPMENT, APPARATUS AND TOOLS	204	205	(1)	over
ADAPTATIONS FOR CLIENTS	0	3	(3)	over
SUPPLIES FOR CLIENTS	133	147	(14)	over
FURNITURE - OFFICE	0	18	(18)	over
FURNITURE - GENERAL	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	0	3	(3)	over
MATERIALS	82	119	(37)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	7	(7)	over
AUDIO VISUAL	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	10	0	
TV LICENCES - EDUCATION	0	2	(2)	over
FOODSTUFFS - GENERAL	81	72	9	under
PROTECTIVE CLOTHING & UNIFORMS	7	1	6	under
LAUNDRY COSTS	0	17	(17)	over
OTHER SUPPLIES AND SERVICES	141	172	(31)	over
CATERING - CONTRACT	0	4	(4)	over
CATERING - OUTWITH CONTRACT	6	3	3	under
OUTSOURCED MAIL	150	140	10	under
BULK BUYING DISCOUNT	0	(2)	2	under
<b>SUPPLIES AND SERVICES</b>	<b>6,211</b>	<b>6,498</b>	<b>(287)</b>	<b>over</b>



Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020				
TRANSPORT AND PLANT				
PURCHASE OF PLANT	11	2	9	under
POOL CAR CHARGES - RENTAL	23	15	8	under
POOL CAR CHARGES - FUEL	5	2	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	8	(6)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	4	(4)	over
FLEET SERVICE CHARGES - LEASING	5	5	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	1	under
FLEET SERVICE CHARGES - FUEL	2	2	0	
FLEET SERVICE CHARGES - DRIVERS	36	35	1	under
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>85</b>	<b>74</b>	<b>11</b>	<b>under</b>
ADMINISTRATION				
PRINTING AND STATIONERY	593	542	51	under
TELEPHONES	1,798	1,530	268	under
MOBILE PHONES	393	431	(38)	over
ADVERTISING - RECRUITMENT	29	72	(43)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	1	under
ADVERTISING - OTHER	136	152	(16)	over
POSTAGES/COURIERS	854	928	(74)	over
SMS MESSAGING	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	241	281	(40)	over
INSURANCE	139	139	0	
MEDICAL COSTS	141	145	(4)	over
LEGAL EXPENSES	274	187	87	under
HOSPITALITY / CIVIC RECOGNITION	30	33	(3)	over
GIRO BANK AGENCY FEES	2	1	1	under
PAYPOINT AGENCY FEES	101	80	21	under
SECURITY UPLIFT FEES	6	12	(6)	over
OTHER ADMIN COSTS	273	397	(124)	over
MEMBERS ALLOWANCES	1,593	1,609	(16)	over
CONFERENCES - MEMBERS (incl associated costs)	9	9	0	
CONFERENCES - OFFICIALS (incl associated costs)	9	5	4	under
TRAINING	1,491	1,075	416	under
INTERNAL SUPPORT SERVICES ALLOCATION	42	68	(26)	over
<b>ADMINISTRATION</b>	<b>8,155</b>	<b>7,698</b>	<b>457</b>	<b>under</b>
PAYMENT TO OTHER BODIES				
JOINT COMMITTEES - GENERAL	0	1	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	646	32	under
PAYMENTS TO OTHER BODIES	3,218	2,910	308	under
EXTERNAL AUDIT FEES	495	473	22	under
PRIVATE INDIVIDUALS - GENERAL	8	1	7	under
<b>PAYMENT TO OTHER BODIES</b>	<b>4,399</b>	<b>4,031</b>	<b>368</b>	<b>under</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	40	89	(49)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	230	(5)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>265</b>	<b>319</b>	<b>(54)</b>	<b>over</b>

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020				
TRANSFER PAYMENTS				
RENT ALLOWANCE	28,580	28,621	(41)	over
RENT REBATES	41,574	43,375	(1,801)	over
<b>TRANSFER PAYMENTS</b>	<b>70,154</b>	<b>71,996</b>	<b>(1,842)</b>	<b>over</b>
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	1	1	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,117	1,142	(25)	over
<b>FINANCING CHARGES</b>	<b>1,118</b>	<b>1,143</b>	<b>(25)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>127,399</b>	<b>128,926</b>	<b>(1,527)</b>	<b>over</b>
INCOME				
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(525)	(215)	under rec
RENT REBATES SUBSIDY	(37,091)	(38,664)	1,573	over rec
RENT ALLOWANCE SUBSIDY	(28,067)	(28,356)	289	over rec
DWP SUBSIDY	(1,268)	(1,228)	(40)	under rec
DHP	0	(778)	778	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(170)	(297)	127	over rec
CONTRIBUTIONS FROM OTHER BODIES	(29)	(258)	229	over rec
ESF GRANT	(882)	(803)	(79)	under rec
SALES - GENERAL	(90)	(90)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(27)	(5)	under rec
FEES AND CHARGES - GENERAL	(4,936)	(4,890)	(46)	under rec
CHARGES TO HEALTH BOARDS	(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(236)	(223)	(13)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,911)	(2,804)	(107)	under rec
RENTAL INCOME	(2)	(2)	0	
HOME LOANS REPAYMENTS	(17)	(38)	21	over rec
BIRTH REGISTRATION	(35)	(34)	(1)	under rec
DEATH REGISTRATION	(71)	(70)	(1)	under rec
MARRIAGE STATUTORY FEES	(99)	(87)	(12)	under rec
EXTRACT ISSUE	(96)	(86)	(10)	under rec
MARRIAGES	(74)	(62)	(12)	under rec
CITIZENSHIP CEREMONIES	(10)	(9)	(1)	under rec
INTEREST	0	(4)	4	over rec
OTHER INCOME	(9,212)	(8,175)	(1,037)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,596)	(6,585)	(11)	under rec
REALLOCATION OF SUPPORT COSTS	(180)	(177)	(3)	under rec
<b>INCOME</b>	<b>(92,882)</b>	<b>(94,310)</b>	<b>1,428</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>34,517</b>	<b>34,616</b>	<b>(99)</b>	<b>over</b>

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

## Housing and Technical Resources

## Service Departments :-

Housing Services

Property Services

COVID-19

**Position before Transfers to Reserves**

Transfers to Reserves as at 31/03/20

**Position After Transfers to Reserves at 31/03/20**

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20	Actual to Period 14 to 31/03/20 BEFORE Transfers	Variance to 31/03/20 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
8.524	8.205	0.319	0.066	8.524	7.998	0.526 under
8.827	8.893	(0.066)	(0.066)	8.827	8.919	(0.092) over
0.000	0.000	0.000	0.000	0.000	0.033	(0.033) over
<b>17.351</b>	<b>17.098</b>	<b>0.253</b>	<b>0.000</b>	<b>17.351</b>	<b>16.950</b>	<b>0.401 under</b>
				0.000	0.434	(0.434) over
				<b>17.351</b>	<b>17.384</b>	<b>(0.033) over</b>

### **Housing and Technical Resources (excl HRA) Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	431k under	APT&C Basic / Overtime / Superannuation / National Insurance - 947k under	Property Services - 778k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - (529k) over	Property Services - (532k) over	This reflects the requirement for overtime to meet service demands.
Property Costs	437k under	Rates - 284k under	Property Services - 258k under	The underspend relates to one-off refunds for rebates in respect of previous financial years.
		<u>Other Accommodation Costs - 58k under</u>	<u>Housing Services - 58k under</u>	This reflects the level of leased properties being lower than anticipated.
		Repairs and Maintenance - Internal and External Contractors and Life Cycle Maintenance - (31k) over	Housing Services - (56k) over	This overspend varies and is due to repairs for Homeless properties which are demanded. This has been managed within the overall budget.
		<u>Rent W/o Unlet Periods - 68k under</u>	<u>Housing Services - 52k under</u>	This reflects the level of void rents for Homelessness being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent W/o Bad Periods - 162k under	Housing Services - 288k under  Property Services - (126k) over	This underspend relates to the change in profile of temporary accommodation and better than expected collection rates for rental income.  The Estates bad debt provision is higher than anticipated due to the level of debts experienced in shopping centre leases.
Supplies and Services	2,246k under	<u>Computer Equipment Purchase and IT Equipment Maint Contract - 136k under</u>  Materials - 2,042k under	<u>Property Services - 121k under</u>  Property Services – 2,055k under	This reflects the cost of the IT systems within Property Services were lower than anticipated reflecting the age of the system. A new system is under development.  The level of materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. The COVID-19 lockdown also resulted in a reduction in spend.
Transport and Plant	399k under	<u>Fleet Services - (110k) over</u>	<u>Property Services - (128k) over</u>	This overspend reflects the current level of Fleet required to deliver operations.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Hire of External Plant / Scaffolding / Skips - 480k under	Property Services - 480k under	The level of hires required varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Payments to Other Bodies	(69k) over	<u>Payment to Other Bodies - (48k) over</u>  <u>Supporting People External Provider - 60k under</u>  <u>Assistance to Home Owners - (39k) over</u>	<u>Housing Services - (48k) over</u>  <u>Housing Services - 60k under</u>  <u>Property Services - (39k) over</u>	<p>This relates to expenditure on the Refugee Resettlement programme which is offset by an over recovery of income.</p> <p>This relates to the external provision of support contracts, where costs were lower than anticipated. A review of the contractual arrangements with suppliers has commenced.</p> <p>This reflects the cost of demand led adaptations for home owners and has been managed within the overall budget.</p>
Payments to Contractors	4,675k under	Payments to Private Contractors - 5,866k under	Property Services - 5,514k under	The level of contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. The COVID-19 lockdown also has an impact on the level of spend.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payments to External Consultants - (1,191k) over	Property Services - (1,191k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(7,691k) under recovered	<u>Contributions from Other Bodies - 93k over recovered</u>	<u>Housing Services - 93k over recovered</u>	This reflects one off income to deliver specific projects with partners, including the Home Office for refugee resettlement.
		House Rents - (349k) under recovered	Housing Services - (349k) under recovered	The under recovery in rental income is due to the timing of properties becoming available for use as Homeless lets.
		Recovery from Capital - (5,247k) under recovered	Property Services - (5,247k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. This COVID-19 lock down also resulted in an under recovery of income.
		Recharges - Departments of the Authority - (2,115k) under recovered	Property Services - (2,115k) under recovered	This income under recovery reflects the demand for HRA revenue repairs. The COVID-19 lock down had an impact on the level of income recovered in relation to repairs.

\* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	14,058	13,429	629	under
APT & C OVERTIME	183	220	(37)	over
APT & C SUPERANNUATION	2,721	2,492	229	under
APT & C NIC	1,469	1,343	126	under
MANUAL BASIC	17,032	17,021	11	under
MANUAL OVERTIME	1,033	1,526	(493)	over
MANUAL SUPERANNUATION	3,267	3,186	81	under
MANUAL NIC	1,718	1,846	(128)	over
TRAVEL AND SUBSISTENCE	26	23	3	under
OTHER EMPLOYEE COSTS	138	126	12	under
PENSION INCREASES	602	596	6	under
ADDITIONAL PENSION COSTS	13	21	(8)	over
<b>EMPLOYEE COSTS</b>	<b>42,260</b>	<b>41,829</b>	<b>431</b>	<b>under</b>
PROPERTY COSTS				
RATES	2,117	1,833	284	under
SCOTTISH WATER - UNMETERED CHARGES	38	12	26	under
SCOTTISH WATER - METERED CHARGES	261	251	10	under
RENT	1,388	1,395	(7)	over
SERVICE CHARGE	123	128	(5)	over
FACTORING CHARGES	9	3	6	under
OTHER ACCOMMODATION COSTS	2,287	2,229	58	under
BED AND BREAKFAST	27	15	12	under
PROPERTY INSURANCE	296	249	47	under
SECURITY COSTS	309	303	6	under
GROUND MAINTENANCE	52	60	(8)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	7	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,445	2,440	5	under
LIFE CYCLE MAINTENANCE	3,648	3,661	(13)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	814	837	(23)	over
HOUSING - RENT FREE ACCOMMODATION	0	21	(21)	over
HOUSING - RENT W/O UNLET PERIODS	643	575	68	under
HOUSING - RENT W/O BAD PERIODS	905	743	162	under
ASBESTOS	0	5	(5)	over
ELECTRICITY - CONTRACT	985	1,026	(41)	over
ELECTRICITY - NON CONTRACT	24	23	1	under
GAS	227	263	(36)	over
HEATING OIL	6	12	(6)	over
FIXTURE & FITTINGS	667	654	13	under
JANITOR SERVICE	152	152	0	-
CLEANING CONTRACT	316	326	(10)	over
CLEANING OUTWITH CONTRACT	0	14	(14)	over
CLEANING MATERIALS	10	12	(2)	over
WINDOW CLEANING	2	3	(1)	over
PEST CONTROL	3	5	(2)	over
REFUSE UPLIFT	405	405	0	-
REMOVAL & STORAGE COSTS	16	56	(40)	over
OTHER PROPERTY COSTS	501	524	(23)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1,117	1,119	(2)	over
ACCOMMODATION RECHARGE TO USERS	33	38	(5)	over
<b>PROPERTY COSTS</b>	<b>19,836</b>	<b>19,399</b>	<b>437</b>	<b>under</b>



South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	553	499	54	under
COMPUTER EQUIPMENT MAINTENANCE	6	1	5	under
I.T. EQUIPMENT MAINT-CONTRACT	145	63	82	under
EQUIPMENT AND OTHER TOOLS	47	8	39	under
SMALL TOOLS	0	12	(12)	over
ADAPTATIONS FOR CLIENTS	500	500	0	-
FURNITURE - OFFICE	0	3	(3)	over
FURNITURE - GENERAL	20	20	0	-
FURNISHINGS	0	0	0	-
MATERIALS	12,637	10,595	2,042	under
STOCK/STORE ISSUES	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	3	(3)	over
AUDIO VISUAL	10	4	6	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	2	0	2	under
TV LICENCES - EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	2	3	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	45	50	(5)	over
LAUNDRY COSTS	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	103	67	36	under
HEALTH AND SAFETY	0	2	(2)	over
CATERING - CONTRACT	1	0	1	under
OUTSOURCED MAIL	6	7	(1)	over
BULK BUYING DISCOUNT	0	(7)	7	under
<b>SUPPLIES AND SERVICES</b>	<b>14,078</b>	<b>11,832</b>	<b>2,246</b>	<b>under</b>
TRANSPORT AND PLANT				
PURCHASE OF PLANT	125	128	(3)	over
FLEET SERVICES - FUEL	0	(1)	1	under
POOL CAR RECHARGE - RENTAL CHARGE	100	90	10	under
POOL CAR RECHARGE - FUEL	26	15	11	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	0	-
OTHER TRANSPORT COSTS	7	14	(7)	over
INSURANCE	44	44	0	-
PLANT SERVICES	7	1	6	under
FLEET SERVICES - REPAIRS	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	334	404	(70)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	9	(8)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	15	52	(37)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	7	4	3	under
FLEET SERVICE CHARGES - LEASING	1,395	1,540	(145)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	206	75	131	under
FLEET SERVICE CHARGES - CONTRACT HIRE	48	2	46	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	116	230	(114)	over
FLEET SERVICE CHARGES - FUEL	786	702	84	under
HIRE OF EXTERNAL PLANT	257	224	33	under
HIRE OF SCAFFOLDING	1,077	560	517	under
HIRE OF SKIPS	33	103	(70)	over
TAXI CHARGES - CONTRACTED	11	5	6	under
TAXI CHARGES	6	0	6	under
<b>TRANSPORT AND PLANT</b>	<b>4,602</b>	<b>4,203</b>	<b>399</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	87	87	0	-
TELEPHONES	95	64	31	under
MOBILE PHONES	38	81	(43)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	6	1	under
ADVERTISING - OTHER	6	2	4	under
POSTAGES/COURIERS	24	31	(7)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	16	30	(14)	over
INSURANCE	217	210	7	under
MEDICAL COSTS	43	58	(15)	over
LEGAL EXPENSES	16	10	6	under
PETTY OUTLAYS	15	18	(3)	over
HOSPITALITY	0	0	0	-
OTHER ADMIN COSTS	11	8	3	under
TRAINING	6	2	4	under
INTERNAL SUPPORT SERVICES ALLOCATION	457	457	0	-
CENTRAL ADMINISTRATION	2,708	2,709	(1)	over
<b>ADMINISTRATION</b>	<b>3,746</b>	<b>3,773</b>	<b>(27)</b>	<b>over</b>
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,498	2,508	(10)	over
OTHER LOCAL AUTHORITIES	0	0	0	-
PAYMENTS TO OTHER BODIES	857	905	(48)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	1,129	(10)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	642	60	under
HOUSING ADMINISTRATION	1,170	1,170	0	-
ASSISTANCE TO HOME OWNERS	2,060	2,099	(39)	over
PRIVATE INDIVIDUALS - GENERAL	0	22	(22)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>8,406</b>	<b>8,475</b>	<b>(69)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	18,693	12,827	5,866	under
PAYMENT TO EXTERNAL CONSULTANTS	231	1,422	(1,191)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>18,924</b>	<b>14,249</b>	<b>4,675</b>	<b>under</b>
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	152	154	(2)	over
INTEREST ON REVENUE BALANCES	2	0	2	under
<b>FINANCING CHARGES</b>	<b>154</b>	<b>154</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>112,006</b>	<b>103,914</b>	<b>8,092</b>	<b>under</b>
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(400)	(493)	93	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(581)	(25)	under rec
FEES AND CHARGES - GENERAL	(593)	(546)	(47)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	(51)	3	over rec
RENTAL INCOME	(4,514)	(4,489)	(25)	under rec
HOUSE RENTS	(5,003)	(4,654)	(349)	under rec
INSURANCE RECOVERIES	0	(8)	8	over rec
OTHER INCOME	(3,533)	(3,537)	4	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(1,004)	(1,005)	1	over rec
REALLOCATION OF SUPPORT COSTS	(2,210)	(2,218)	8	over rec
RECOVERY FROM CAPITAL	(39,703)	(34,456)	(5,247)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(36,943)	(34,828)	(2,115)	under rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(98)	(98)	0	-
<b>INCOME</b>	<b>(94,655)</b>	<b>(86,964)</b>	<b>(7,691)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>17,351</b>	<b>16,950</b>	<b>401</b>	<b>under</b>

**Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	573k under	APT&C Basic / Overtime / Superannuation / National Insurance 652k under	HRA	The variance relates to pension contributions and also vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	1,208k under	Grounds Maintenance - (240k) over	HRA	This overspend relates to grounds maintenance works which are demand led services. This has been managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (485k) over	HRA	This overspend is due to repairs which are demand led. This has been managed within the overall budget.
		Housing - Rent Free Accommodation - (82k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Rent W/o Unlet Periods - (109k) over	HRA	This overspend reflects the time to re-let properties taking longer than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Rent W/o Bad Periods - 2,172k under	HRA	This underspend reflects a lower than anticipated level of bad debt provision due to the demands following the roll out of Universal Credit and better than expected collection rates for rental income.
		<u>Electricity - 88k under</u>	HRA	This underspend relates to lower than anticipated energy prices.
		Fixtures and Fittings - (186k) over	HRA	This overspend reflects the additional cost of providing alternative accommodation.
Supplies and Services	666k under	<u>Computer Equipment Purchase - 718k under</u>	HRA	This reflects slippage in milestone payments for the new IT system under development. This will be carried forward into future years.
Financing Charges	148k under	<u>Interest - Debt Charges - (154k) over</u>	HRA	The overall level of debt charges were higher than anticipated due to higher interest costs.
		<u>Interest on Revenue Balances - 156k under</u>	HRA	The interest received was higher than anticipated due to the profile of spend during the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	357k over recovered	Fees and Charges General - 409k over recovered	HRA	This reflects administration income for managing Home Energy Efficiency Programmes for Scotland (HEEPS) projects on behalf of owners.
		House Rents - (63k) under recovered	HRA	The under recovery is due to the timing of new build completions.
		<u>Insurance Recoveries - (62k) under recovered</u>	HRA	This under recovery relates to the recovery of income for insurable repairs which are demand led.
Year End Transfer to/from Balance Sheet	(2,852k) under recovered	Year End Transfer to/from Balance Sheet - (2,852k) under recovered	HRA	The under recovery reflects a reduction in the amount to be drawn down from reserves at the end of the year due to a reduction in the total net expenditure position.

\* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	10,260	9,845	415	under
APT & C OVERTIME	79	122	(43)	over
APT & C SUPERANNUATION	1,981	1,776	205	under
APT & C NIC	943	868	75	under
MANUAL BASIC	0	45	(45)	over
MANUAL OVERTIME	0	1	(1)	over
MANUAL SUPERANNUATION	0	7	(7)	over
MANUAL NIC	0	3	(3)	over
TRAVEL AND SUBSISTENCE	44	10	34	under
OTHER EMPLOYEE COSTS	0	52	(52)	over
PENSION INCREASES	219	217	2	under
ADDITONL PENSION COSTS	0	7	(7)	over
<b>EMPLOYEE COSTS</b>	<b>13,526</b>	<b>12,953</b>	<b>573</b>	<b>under</b>
PROPERTY COSTS				
RATES	110	67	43	under
SCOTTISH WATER - UNMETERED CHARGES	4	6	(2)	over
SCOTTISH WATER - METERED CHARGES	8	17	(9)	over
RENT	6	0	6	under
SERVICE CHARGE	65	56	9	under
OTHER ACCOMMODATION COSTS	31	0	31	under
BED AND BREAKFAST	0	6	(6)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	2	53	under
GROUND MAINTENANCE	4,257	4,497	(240)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	28,298	27,757	541	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,016	2,042	(1,026)	over
HOUSING - RENT FREE ACCOMMODATION	155	237	(82)	over
HOUSING - RENT W/O UNLET PERIODS	2,073	2,182	(109)	over
HOUSING - RENT W/O BAD PERIODS	4,404	2,232	2,172	under
EPC	0	5	(5)	over
ELECTRICITY - CONTRACT	769	681	88	under
GAS	274	267	7	under
HEATING OIL	54	38	16	under
SOLID FUEL	4	11	(7)	over
FIXTURE & FITTINGS	58	244	(186)	over
JANITOR SERVICE	30	30	0	-
CLEANING CONTRACT	428	432	(4)	over
CLEANING MATERIALS	60	30	30	under
HEALTH AND HYGIENE	0	1	(1)	over
WINDOW CLEANING	16	22	(6)	over
PEST CONTROL	122	122	0	-
REFUSE UPLIFT	0	35	(35)	over
REMOVAL & STORAGE COSTS	14	52	(38)	over
OTHER PROPERTY COSTS	34	65	(31)	over
<b>PROPERTY COSTS</b>	<b>43,268</b>	<b>42,060</b>	<b>1,208</b>	<b>under</b>
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	1,162	444	718	under
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	232	(23)	over
EQUIPMENT AND OTHER TOOLS	13	5	8	under
ADAPTATIONS FOR CLIENTS	0	13	(13)	over
FURNITURE - OFFICE	10	6	4	under
MATERIALS	0	13	(13)	over
MATERIALS (INSURABLE LOSSES)	0	8	(8)	over
FOODSTUFFS - GENERAL	6	6	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	8	4	under
LAUNDRY COSTS	16	24	(8)	over
OTHER SUPPLIES AND SERVICES	32	13	19	under
HEALTH AND SAFETY	15	5	10	under
CATERING - CONTRACT	0	1	(1)	over
OUTSOURCED MAIL	0	21	(21)	over
<b>SUPPLIES AND SERVICES</b>	<b>1,475</b>	<b>809</b>	<b>666</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	44	(18)	over
POOL CAR RECHARGE - FUEL	6	7	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	2	(1)	over
OTHER TRANSPORT COSTS	0	7	(7)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	20	3	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	0	5	(5)	over
FLEET SERVICE CHARGES - LEASING	71	97	(26)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	34	1	33	under
FLEET SERVICE CHARGES - CONTRACT HIRE	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	12	(4)	over
FLEET SERVICE CHARGES - FUEL	21	20	1	under
HIRE OF SKIPS	0	1	(1)	over
STORAGE	4	0	4	under
TAXI CHARGES - CONTRACTED	0	7	(7)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>224</b>	<b>(29)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	82	101	(19)	over
BULK PRINTING	53	51	2	under
TELEPHONES	84	81	3	under
MOBILE PHONES	27	21	6	under
ADVERTISING - RECRUITMENT	0	4	(4)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	0	12	under
POSTAGES/COURIERS	132	121	11	under
SMS MESSAGING	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	40	(2)	over
MEDICAL COSTS	25	37	(12)	over
LEGAL EXPENSES	86	24	62	under
PETTY OUTLAYS	4	15	(11)	over
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	61	54	7	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	15	15	0	-
CONFERENCES - OFFICIALS	7	4	3	under
TRAINING	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	5,062	(23)	over
<b>ADMINISTRATION</b>	<b>5,702</b>	<b>5,633</b>	<b>69</b>	<b>under</b>
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	3,108	3,105	3	under
GRANTS TO VOLUNTARY ORGANISATIONS	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	20	11	under
PAYMENTS TO OTHER BODIES	32	2	30	under
<b>PAYMENT TO OTHER BODIES</b>	<b>3,174</b>	<b>3,129</b>	<b>45</b>	<b>under</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	88	(8)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	43	(23)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>131</b>	<b>(31)</b>	<b>over</b>

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES				
INTEREST-DEBT CHARGES	15,164	15,318	(154)	over
I.T. EQUIPMENT LEASING-CONTRACT	67	75	(8)	over
CFCR	20,589	20,589	0	-
INTEREST ON REVENUE BALANCES	(67)	(223)	156	under
<b>FINANCING CHARGES</b>	<b>35,753</b>	<b>35,759</b>	<b>(6)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>103,193</b>	<b>100,698</b>	<b>2,495</b>	<b>under</b>
INCOME				
SALES - DEPARTMENTS OF THE AUTHORITY	(1,334)	(1,360)	26	over rec
FEES AND CHARGES - GENERAL	(3,128)	(3,537)	409	over rec
RENTAL INCOME	(460)	(506)	46	over rec
HOUSE RENTS	(90,343)	(90,280)	(63)	under rec
LOCK UP RENTS	(2,428)	(2,408)	(20)	under rec
COMMISSION	(163)	(183)	20	over rec
INSURANCE RECOVERIES	(176)	(114)	(62)	under rec
OTHER INCOME	(1,836)	(1,813)	(23)	under rec
REALLOCATION OF SUPPORT COSTS	(717)	(717)	0	-
TMC BALANCE TO BAL SHEET	0	(24)	24	over rec
<b>TOTAL INCOME</b>	<b>(100,585)</b>	<b>(100,942)</b>	<b>357</b>	<b>over rec</b>
YEAR END T/FER TO BALANCE SHEET	(2,608)	244	(2,852)	under rec
<b>TOTAL YEAR END T/FER TO/FROM BALANCE SHEET</b>	<b>(2,608)</b>	<b>244</b>	<b>(2,852)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 31 March 2020 (No.14)

## Social Work Resources

Service Departments :-	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/20	Actual to Period 14 to 31/03/20 BEFORE Transfers	Variance to 31/03/20 BEFORE Transfers
	£m	£m	£m	£m	£m	£m	£m
Performance and Support Services	7.684	7.703	(0.019)	(0.019)	7.684	7.543	0.141 under
Children and Families	33.121	35.051	(1.930)	(1.930)	33.121	35.068	(1.947) over
Adults and Older People	122.857	123.303	(0.446)	(0.446)	122.857	123.056	(0.199) over
Justice and Substance Misuse	1.341	1.185	0.156	0.156	1.341	1.188	0.153 under
COVID-19	0.000	0.000	0.000	0.000	0.000	0.003	(0.003) over
<b>Position before Transfers to Reserves</b>	<b>165.003</b>	<b>167.242</b>	<b>(2.239)</b>	<b>(2.239)</b>	<b>165.003</b>	<b>166.858</b>	<b>(1.855) over</b>
Transfers to Reserves as at 31/03/20					0.000	0.000	0.000
<b>Position After Transfers to Reserves at 31/03/20</b>					<b>165.003</b>	<b>166.858</b>	<b>(1.855) over</b>

**Social Work Resources Variance Analysis 2019/20 (Period 14)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(974k) over	Managerial Support Specialist - (518k) over	Adults and Older People - (725k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet requirements within Home Care.
			Justice - 106k under	This is mainly as a result of vacancies within Substance Misuse and Unpaid Work which are being considered in line with service requirements.
			Performance and Support - 84k under	This is a result of vacancies which have now been filled.
		Basic Grade Social Workers - 351k under	Adults and Older People - 341k under	This is a result of vacancies which are actively being recruited.
			Children and Families - 99k under	The underspend reflects work being undertaken by Children and Families staff on Criminal Justice tasks and is offset by an overspend in Justice below.
			Justice - (89k) over	The overspend reflects work being undertaken by Children and Families staff on Criminal Justice tasks and is offset by an underspend in Children and Families above.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Employee Costs (cont)		Hospital Social Workers - 143k under	Adults and Older People - 143k under	This underspend is a result of vacant posts and will be offset by a corresponding under recovery in income from the NHS.
		Care Staff - 1,144k under	Adults and Older People - 1,188k under	This is a result of vacancies which are actively being recruited. In addition part of the underspend is also attributable to the decommissioning of Kirkton and McWhirters Care Homes.
		Home Carers - (2,036k) over	Adults and Older People - (2,031k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels and also expenditure on overtime to meet service requirements.
		Travel and Subsistence - (61k) over	Children and Families - (62k) over	This relates to the transport costs of staff visiting service users within their own homes.
Property Costs	(46k) over	<u>Security Costs - (154k) over</u>	<u>Adults and Older People - (155k) over</u>	The overspend reflects the cost of temporary security measures that have been put in place at non-operational residential homes.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Property Costs (cont)		Gas - 72k under	Adults and Older People - 60k under	The underspend reflects both savings generated through the installation of energy efficient boilers and also a reduction in consumption.
		<u>Cleaning and Janitorial Supplies and Equipment - 44k under</u>	<u>Adults and Older People - 50k under</u>	This relates to small underspends across a number of establishments in both residential and day care. This partially offsets the overspend in Health and Hygiene materials below.
		<u>Health and Hygiene Materials - (84k) over</u>	<u>Adult and Older People - (67k) over</u>	This overspend is in relation to the purchase of safety items including disposable gloves, aprons and sanitisers across all residential and day care establishments. This is partially offset by the underspend in Cleaning and Janitorial Supplies and Equipment.
Supplies and Services	(383k) over	Computer Equipment Purchase - (318k) over	Adults and Older People - (180k) over	This overspend relates to the license costs associated with the new home care scheduling system.
			Performance and Support - (103k) over	This overspend relates to the Social Work contribution to the Electronic Data Record Management System.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Supplies and Services (cont)		Aids and Adaptations - (122k) over	Adult and Older People - (90k) over	This overspend reflects the requirement to purchase additional and also to replace existing assistive technology equipment, which is used to support service users to remain at home.
			<u>COVID-19 - (29k) over</u>	This overspend reflects expenditure as a result of COVID-19.
		Supplies for Clients - 157k under	Children and Families - 98k under <u>Justice - 39k under</u>	This is a demand led line and expenditure has been lower than anticipated.
		<u>Protective Clothing and Uniforms - (52k) over</u>	<u>COVID-19 - (51k) over</u>	This overspend is due to expenditure on Personal Protection Equipment as a result COVID-19.
Transport and Plant	(217k) over	Other Transport Costs - (167k) over	Children and Families - (175k) over	This reflects the costs of transporting children to and from school or respite, which is demand led.
		<u>Fleet Service Charges - Vehicle Maintenance - (47k) over</u>	<u>Adults and Older People - (28k) over</u>	This overspend reflects the costs of meeting current service delivery requirements.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Administration Costs	(46k) over	<u>Mobile Phones - (64k) over</u>	<u>Adults and Older People - (32k) over</u>	This overspend relates to the costs for the Home Care Service.
		<u>Medical Costs - (47k) over</u>	<u>Adults and Older People – (42k) over</u>	This overspend is mainly as a result of expenditure on protective equipment within the Home Care service.
		<u>Legal Expenses - 66k under</u>	<u>Children and Families - 46k under</u>	This is a demand led budget to meet the legal costs associated with children who are being placed for adoption, where the level of costs are based on both the number and complexity of cases. Expenditure has been lower than anticipated.
Payment to Other Bodies	(528k) over	<u>Grants to Voluntary Organisations - (48k) over</u>	<u>Adults and Older People - (48k) over</u>	This overspend reflects costs incurred in relation to the health and social care partnership and are offset by an over recovery within income.
		<u>Payment to Voluntary Organisations - 149k under</u>	<u>Adults and Older People - 131k under</u>	This underspend is in relation to the Integrated Care Fund that was not fully utilised in the current year and is being carried forward for use in 2020/2021. The underspend is offset by an under recovery of income.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Voluntary Organisations (cont)	<u>Children and Families - (73k) over</u>	This overpend reflects the costs of specific support packages for children to ensure they remain within the community rather than residential setting.
			<u>Justice - 91k under</u>	This underpend relates mainly to Big Lottery funding that was not fully utilised and is offset by an under recovery of income. The funding is being carried forward for use next financial year.
		Social Work - Foster Parents - (73k) over	Children and Families - (73k) over	This overspend is due to the demand for the continuing use of external foster placements arising from permanent fostering placements for children and young people.
		Social Work Adoption Allowances - (223k) over	Children and Families - (223k) over	This overspend is a result of the age profile of the children in these placements increasing, and the allowances paid increasing as the children become older.
		Direct Payments - (271k) over	Adults and Older People - (271k) over	Following the introduction of Self Directed Support, the overspend reflects more service users choosing this funding option.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payments to Contractors	(658k) over	Long Term Care - (194k) over	Children and Families - (537k) over	This overspend is a result of the increased requirement for children's external placements.
			Adults and Older People - 421k under	This underspend reflects current commitments for the service
			<u>COVID-19 - (78k) over</u>	This expenditure related to the response to COVID-19 to create capacity in hospitals.
		Homecare - 757k under	Adults and Older People - 687k under	This underspend is a result of new funding for free personal care for the under 65s which is not fully required 2019/2020.
			Children and Families - 70k under	This is based on assessed need and the commitment for homecare within the localities being less than less than anticipated
		Respite - (653k) over	Adults and Older People - (690k) over	This overspend reflects the current demand for respite.
		Daycare - 139k under	Adults and Older People - 139k under	This underspend reflects current demand and partially offsets the overspend in Day Related Activities incl Residential Care.



Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payment to Contractors		<u>Free Personal Care - 271k under</u>	<u>Adults and Older People - 271k under</u>	This underspend is based on the current commitments for Free Personal Nursing Care.
		Day Related Activities incl Residential Placements - (979k) over	Children and Families - (667k) over	This overspend is a result of the increased requirement for children's residential school and secure placements.
			<u>Adults and Older People - (312k) over</u>	This overspend reflects the current commitment for day opportunities services and is partially offset by the underspend in Daycare above.
Transfer Payments	(690k) over	Direct Assistance to Persons - (708k) over	Children and Families - (698k) over	This overspend is in relation to payments being made to kinship carers to support the welfare of young people. It reflects both an increase in demand and also a change in the payment rate being applied.
Income	1,742k over recovered	Non Relevant Government Grant - (188k) under recovered	Adults and Older People - (107k) under recovered	This under recovery of income from the NHS is offset by the underspend within Employee Costs as a result of vacancies.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Non Relevant Government Grant (cont)	<u>Children and Families - (84k) under recovered</u>	The under recovery relates to Scottish Attainment Fund monies that have been carried forward to 2020/2021. The under recovery is offset by a reduction in expenditure.
		Contributions from Other Bodies - (94k) under recovered	Justice - (101k) under recovered	The under recovery relates to Big Lottery Funding that has been carried forward. The under recovery is offset by an underspend in Payment to Voluntary Organisations.
		Fees and Charges - General - 711k over recovered	Adults and Older People - 711k over recovered	This over recovery relates to non-recurring income received in respect of recovery of prior year care costs from service users.
		<u>Charges to Health Boards - 889k over recovered</u>	<u>Adults and Older People - 565k over recovered</u>	This over recovery relates to income received from NHS Lanarkshire for winter pressures, delayed discharge and the social care drawdown from reserves.
			<u>COVID-19 - 325k over recovered</u>	This over recovery of income relates to Scottish Government funding for COVID-19 social care costs and is offset by additional expenditure.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income (cont)		Other Income - 483k over recovered	<p>Children and Families - 394k over recovered</p> <p><u>Adults and Older People - 96k over recovered</u></p>	<p>This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum seeking children in South Lanarkshire children's care facilities.</p> <p>The over recovery relates to service user contributions in relation to Direct Payments.</p>

\* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
ADMIN & CLERICAL STAFF - APT&C BASIC	4,388	4,287	101	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	12	(12)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	696	750	(54)	over
ADMIN & CLERICAL STAFF - APT&C NIC	317	325	(8)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	15,976	16,269	(293)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	143	(95)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	2,880	3,001	(121)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,672	1,681	(9)	over
BASIC GRADE SOCIAL WORKERS BASIC	10,989	10,665	324	under
BASIC GRADE SOCIAL WORKERS OVERTIME	34	44	(10)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	1,979	1,946	33	under
BASIC GRADE SOCIAL WORKERS NIC	1,111	1,107	4	under
HOSPITAL SOCIAL WORKERS BASIC	246	135	111	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	47	26	21	under
HOSPITAL SOCIAL WORKERS NIC	25	14	11	under
INSTRUCTORS BASIC	1,453	1,422	31	under
INSTRUCTORS OVERTIME	0	11	(11)	over
INSTRUCTORS SUPERANNUATION	264	260	4	under
INSTRUCTORS NIC	124	116	8	under
CARE STAFF - APT&C BASIC	18,084	16,449	1,635	under
CARE STAFF - APT&C OVERTIME	484	1,122	(638)	over
CARE STAFF - APT&C SUPERANNUATION	3,075	2,940	135	under
CARE STAFF - APT&C NIC	1,435	1,423	12	under
HOME CARERS BASIC	17,203	17,773	(570)	over
HOME CARERS OVERTIME	839	2,047	(1,208)	over
HOME CARERS SUPERANNUATION	3,103	3,210	(107)	over
HOME CARERS NIC	1,424	1,575	(151)	over
SESSIONAL WORK	0	5	(5)	over
TRAVEL AND SUBSISTENCE	378	439	(61)	over
OTHER EMPLOYEE COSTS	712	728	(16)	over
PENSION INCREASES	327	310	17	under
ADDITIONAL PENSION COSTS	0	52	(52)	over
<b>EMPLOYEE COSTS</b>	<b>89,313</b>	<b>90,287</b>	<b>(974)</b>	<b>over</b>
PROPERTY COSTS				
RATES	393	379	14	under
SCOTTISH WATER - UNMETERED CHARGES	42	42	0	
SCOTTISH WATER - METERED CHARGES	171	180	(9)	over
RENT	411	429	(18)	over
PROPERTY INSURANCE	7	5	2	under
SECURITY COSTS	4	158	(154)	over
GROUND MAINTENANCE	3	3	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	16	(16)	over
LIFE CYCLE MAINTENANCE	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	31	28	under
ADAPTIONS - INTERNAL CONTRACTORS	0	1	(1)	over
ELECTRICITY - CONTRACT	490	461	29	under
GAS	381	309	72	under
FIXTURE & FITTINGS	0	4	(4)	over
JANITOR SERVICE	36	34	2	under
CLEANING CONTRACT	291	283	8	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	130	86	44	under
HEALTH & HYGIENE MATERIALS	3	87	(84)	over
WINDOW CLEANING	13	13	0	
PEST CONTROL	1	0	1	under
REFUSE UPLIFT	42	36	6	under
REMOVAL & STORAGE COSTS	0	1	(1)	over
OTHER PROPERTY COSTS	182	146	36	under
ACCOMMODATION - TEMPORARY	0	0	0	
<b>PROPERTY COSTS</b>	<b>2,659</b>	<b>2,705</b>	<b>(46)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	152	470	(318)	over
COMPUTER EQUIPMENT MAINTENANCE	87	68	19	under
I.T. EQUIPMENT MAINT-CONTRACT	185	185	0	
I.T. ELECTRONIC MESSAGING	246	283	(37)	over
EQUIPMENT, APPARATUS AND TOOLS	155	129	26	under
SMALL TOOLS	2	2	0	
AIDS & ADAPTIONS	2,755	2,877	(122)	over
SUPPLIES FOR CLIENTS	537	380	157	under
FURNITURE - OFFICE	0	9	(9)	over
FURNITURE - GENERAL	0	12	(12)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	24	53	(29)	over
MATERIALS	12	15	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	10	(10)	over
AUDIO VISUAL	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	3	(3)	over
PROVISIONS - GENERAL	164	165	(1)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	530	486	44	under
BEVERAGES	43	59	(16)	over
SCHOOL MILK	53	36	17	under
PROTECTIVE CLOTHING & UNIFORMS	210	262	(52)	over
LAUNDRY COSTS	5	14	(9)	over
OTHER SUPPLIES AND SERVICES	70	99	(29)	over
HEALTH AND SAFETY	0	1	(1)	over
CATERING - CONTRACT	484	475	9	under
CATERING - OUTWITH CONTRACT	99	94	5	under
CATERING - EXTERNAL	0	1	(1)	over
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	6	(6)	over
DELIVERY CHARGE	0	1	(1)	over
<b>SUPPLIES AND SERVICES</b>	<b>5,813</b>	<b>6,196</b>	<b>(383)</b>	<b>over</b>
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	137	159	(22)	over
POOL CAR CHARGES-FUEL	43	27	16	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	11	(3)	over
OTHER TRANSPORT COSTS	798	965	(167)	over
FLEET SERVICES - REPAIRS	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	116	(47)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	5	(5)	over
FLEET SERVICE CHARGES - LEASING	317	317	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	24	45	(21)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	20	0	20	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	45	(17)	over
FLEET SERVICE CHARGES - FUEL	337	343	(6)	over
FLEET SERVICE CHARGES - DRIVERS	2,624	2,590	34	under
HIRE OF EXTERNAL VEHICLES	7	4	3	under
HIRE OF SKIPS	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>4,412</b>	<b>4,629</b>	<b>(217)</b>	<b>over</b>
ADMINISTRATION				
PRINTING AND STATIONERY	170	176	(6)	over
TELEPHONES	210	232	(22)	over
MOBILE PHONES	258	322	(64)	over
ADVERTISING - RECRUITMENT	4	6	(2)	over
ADVERTISING - OTHER	29	0	29	under
POSTAGES/COURIERS	100	82	18	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	52	(9)	over
MEDICAL COSTS	27	74	(47)	over
LEGAL EXPENSES	268	202	66	under
HOSPITALITY / CIVIC RECOGNITION	1	16	(15)	over
OTHER ADMIN COSTS	11	12	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	3	7	under
TRAINING	19	19	0	
INTERNAL SUPPORT SERVICES ALLOCATION	376	376	0	
<b>ADMINISTRATION</b>	<b>1,526</b>	<b>1,572</b>	<b>(46)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	151	154	(3)	over
OTHER LOCAL AUTHORITIES	29	37	(8)	over
GRANTS TO VOLUNTARY ORGANISATIONS	24	72	(48)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,573	2,424	149	under
PAYMENTS TO OTHER BODIES	3,804	3,844	(40)	over
SCHOOL ACTIVITIES	0	1	(1)	over
PRIVATE INDIVIDUALS - GENERAL	689	678	11	under
SOCIAL WORK - FOSTER PARENTS	5,383	5,456	(73)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	98	119	(21)	over
SOCIAL WORK - ADOPTION ALLOWANCES	519	742	(223)	over
DIRECT PAYMENTS	6,311	6,582	(271)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>19,581</b>	<b>20,109</b>	<b>(528)</b>	<b>over</b>
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,177	1,148	29	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	46,928	47,122	(194)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	21,561	20,804	757	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	1,921	2,574	(653)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR - REHAB	0	(15)	15	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,161	1,022	139	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	16,978	16,944	34	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,485	6,214	271	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	552	540	12	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEM	3,739	4,718	(979)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	121	(86)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>100,537</b>	<b>101,195</b>	<b>(658)</b>	<b>over</b>
TRANSFER PAYMENTS				
DIRECT ASSISTANCE TO PERSONS	2,266	2,974	(708)	over
SECTION PAYMENTS	83	65	18	under
<b>TRANSFER PAYMENTS</b>	<b>2,349</b>	<b>3,039</b>	<b>(690)</b>	<b>over</b>
FINANCING CHARGES				
LEASING CHARGES - FINANCE	2	0	2	under
LEASING CHARGES - OPERATIONAL	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	268	324	(56)	over
<b>FINANCING CHARGES</b>	<b>270</b>	<b>325</b>	<b>(55)</b>	<b>over</b>
<b>TOTAL EXPENDITURE</b>	<b>226,460</b>	<b>230,057</b>	<b>(3,597)</b>	<b>over</b>
INCOME				
NON RELEVANT GOVERNMENT GRANT	(6,094)	(5,906)	(188)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,060)	(23,059)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(148)	(54)	(94)	under rec
SALES - SALE OF MEALS	(8)	(18)	10	over rec
FEES AND CHARGES - GENERAL	(4,753)	(5,464)	711	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(998)	(955)	(43)	under rec
CHARGES TO HEALTH BOARDS	(25,291)	(26,180)	889	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(239)	(221)	(18)	under rec
RENTAL INCOME	(26)	(26)	0	
SCHOOL LETS	0	7	(7)	under rec
OTHER INCOME	(464)	(947)	483	over rec
REALLOCATION OF SUPPORT COSTS	(376)	(376)	0	
<b>INCOME</b>	<b>(61,457)</b>	<b>(63,199)</b>	<b>1,742</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>165,003</b>	<b>166,858</b>	<b>(1,855)</b>	<b>over</b>

# Report

7

Report to: **Financial Resources Scrutiny Forum**  
 Date of Meeting: **13 August 2020**  
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **2019/2020 Recurring Variances and 2020/2021 Outlook**

## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise on the recurring variances experienced in 2019/2020 and report on their outlook for 2020/2021

## 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):

- (1) that the outlook for 2020/2021, in terms of recurring budget variances experienced in 2019/2020, be noted.

## 3. Background

3.1. As part of the regular reports provided to the Financial Resources Scrutiny Forum, detail is provided on the trends in expenditure/income across the year and also any resultant variance. In addition, these variances are highlighted in an accompanying narrative paper which explains to members the reason for the variance.

3.2. On an annual basis, any significant recurring variance from the preceding year is highlighted to members along with the outlook on that particular budget line for the year ahead. This should provide members with a rolling picture on the Council's detailed budgets.

## 4. 2019/2020 Issues and Outlook for 2020/2021

4.1. The 2019/2020 recurring budget variances have been reviewed for each Resource, and alongside this, the respective Resources have provided the Forum with an update on the outlook for that spend area as anticipated in 2020/2021. Each Resource is taken in turn in Appendix 1.

4.2. It is worth noting that the projected outlook for a number of spend/income areas may be impacted on by the Coronavirus pandemic. This will be highlighted where appropriate.

## 5. Employee Implications

5.1. None.

## 6. Financial Implications

6.1. None.

## **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **8. Other Implications**

- 8.1. No financial data is included in the report. However, section 4 and Appendix 1 detail recurring variances from 2019/2020 and the outlook for 2020/2021.

## **9. Equality Impact Assessment and Consultation Arrangements**

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

10 July 2020

## **Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective, Efficient and Transparent

## **Previous References**

- ◆ None

## **List of Background Papers**

- ◆ None

## **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance

Tel: 01698 45(5637)

[jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)



Employee Costs (Basic and Overtime) – an underspend was experienced on basic employee costs due to vacancies through staff turnover. This was offset by overtime overspends. This is expected to reduce during 2020/21 as vacant posts are filled and turnover is reduced as a result of COVID.

Transport and Plant – variances were experienced through the year mainly due to overspends in Fleet Service Charges – Repairs, resulting from the timing of achievement of efficiencies within Fleet Services and also outside repairs being greater than anticipated. A continued pressure within transport and plant is anticipated during 2020/21 as efficiencies within Fleet are implemented and the additional vehicle related cost of COVID materialises.

Administration (Legal Expenses) – an overspend was experienced due to the cost of settling a food safety case. The costs of administration, including legal expenses, is expected to remain within budget in 2020/21.

Income (Fees and Charges General) – In Roads, less income was received than anticipated for parking reflecting lower demand. In Planning and Economic Development (PED), the level of income for planning and building warrants was over-recovered due to increased demand. The level of income for the Resource for 2020/21 will be significantly impacted by the COVID pandemic with little or no income received for services during the early part of the financial year. This will include PED income, income from parking, care of gardens, school meals and various other service income streams. The impact and scale of the loss of income will continue to be monitored through the financial year as services restart.

## **Education Resources**

Employee Costs (Basic and on-costs) – an underspend was experienced on Non-Teachers' employee costs in relation to Early Years Posts, where the posts were being actively recruited through the year. It is anticipated that posts within Early Years will continue to be recruited as expansion continues however this will be impacted throughout the year given the delay to the 1140hrs expansion and ability to recruit staff.

An overspend in Teachers' salaries during the year related to pupil growth. It is anticipated the overspend in teachers' salaries will continue during the year as a result of pupil growth in the secondary sector. Additional costs for teachers is expected in response to the pandemic to support teacher cover due to shielding and pregnancy. The Scottish Government is providing funding to councils towards meeting the costs of additional teaching and support staff in 2020/2021 and 2021/2022.

Property Costs (Gas) – showed an underspend during the year reflecting consumption efficiencies and the timing of invoice payments. Property costs will be monitored across the year however it is not expected to underspend other than through potential reduced costs arising from the closure of schools in the lockdown period.

Supplies and Services (Pupil Equity Funding) – showed an underspend because the grant funding is provided for the academic school year rather than financial year. The underspend from 2019/2020 was transferred to reserves at the end of the year. The grant for 2020/2021 will again be aligned to the academic year. While the Government has offered flexibility in the use of PEF monies to support Education's COVID costs in 2020/2021, this has not been implemented to date. Any balance of grant remaining at the end of the financial year will be carried forward to match expenditure to the academic year to June 2021.

Transport and Plant – additional costs were experienced in the cost of transporting children with Additional Support Needs to school. As well as the mainstream school contract reflecting the volume of children requiring mainstream transport to school. It is anticipated that the cost of school transport will continue to be a pressure during 2020/21 given the increased cost of service delivery and the increase in pupil numbers. There is likely to be an impact of COVID due to the safe return to school for children and young people as a result of new requirements for hand sanitisers and PPE etc. being made available on school transport.

Payments to Other Bodies (Independent Schools): A recurring overspend was experienced in Independent School Places reflecting the increased cost of placements for pupils with additional support needs in independent schools resulting from the new pricing framework. This was partially offset by an underspend on Other Local Authorities and the over recovery of income. It is anticipated that the cost of independent schools will continue to overspend due to contract price increases and this will be managed in part via an underspend in other local authority placements and recovery of income from other local authorities similar to 2019/20.

An underspend in Payments to Other Bodies was partially due to less than anticipated expenditure in respect of Counselling funding which will be carried forward, and also Early Years expansion funding which will be transferred to reserves to meet the costs going forward. Plans are underway for support for schools through Counselling in 2020/2021 and any underspend in Early Years funding will be carried forward to meet ongoing commitments.

## **Finance and Corporate Resources**

Employee Costs – overspend in a number of Service areas reflected lower than anticipated turnover of staff. The Resource continues to have a budgeted turnover requirement into 2020/21. This will be monitored through the year and is entirely dependent on staff moves and changes.

Within Finance (Transactions), an underspend reflected vacancies which were being considered in line with service requirements. The budget has been adjusted in respect of the 2020/21 savings approved. Any further staff turnover experienced during the year could result in underspends.

Supplies and Services – Computer Equipment Purchase showed an overspend during 2019/20 due to one off costs incurred in relation to the Benefits and Revenues system as well as a number of software upgrades required. The position improved by year end, and no issues have been identified to date for 2020/21.

In the Computer Equipment Maintenance budget line, an underspend during 2019/20 was due to less than anticipated maintenance and project support costs for the IMPROVe. By year end this budget line was overspent, however, this related to rechargeable works undertaken and was offset by additional income. No issues have been identified to date for 2020/21.

Transfer Payments (Rent Allowance / Rent Rebates) – showed an underspend in-year, relating to the demand for Housing Benefit for both private and Council tenants, and the reduced costs of overpayments. These budget lines are demand led and this could result in variances against budget in 2020/21.

Income (Other Income) – showed an under-recovery, reflecting the underspend in Transfer Payments above, as well as less than anticipated income from external printing work completed to date. These budget lines are demand led and this could result in variances against budget in 2020/21.

## **Housing and Technical Resources**

Employee Costs (Basic and on-costs) – an underspend in APT&C employee costs related to vacancies which are actively being recruited, or being held whilst service requirements are determined. No underspend is expected in 2020/21, although this may be affected by the required response to the COVID emergency.

In Manual employee costs, an overspend reflected the requirement for overtime to meet current service demands. No overspend is expected in 2020/21, but this depends on workload and completion deadlines and may also be affected by the response to the COVID emergency.

Payment to Contractors – An underspend in Payments to Private Contractors showed an underspend which reflected the level of contractor payments. These vary depending on workload demands and the timing of works on a wide variety of capital and revenue works. No underspend is expected in 2020/21, but this depends on the level and type of workload as well as the timing of works, and is likely to be affected by the COVID emergency.

On Payments to External Contractors, an overspend reflected the requirement to purchase external professional services within the Projects team, to meet service demands. No overspend is expected in 2020/21, but this depends on workload and completion deadlines and is likely to be affected by the COVID emergency.

Income – The budget line Recovery from Capital showed an under-recovery. The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects. Linked to the budget lines above, no under-recovery is expected in 2020/21, but this depends on workload and completion deadlines and is likely to be affected by the COVID emergency.

Recharges – Departments of the Authority – showed an over-recovery which reflected the demand for HRA revenue repairs. Again, no over-recovery is expected in 2020/21, but this depends on workload and completion deadlines and is likely to be affected by the COVID emergency.

## **Housing Revenue Account**

Employee Costs (Basic and on-costs) – an underspend through the year mainly reflected vacancies, which were either being actively recruited or being held whilst service requirements are determined. No underspend is expected in 2020/21, although the spend levels may be affected by the COVID emergency.

Property Costs – in Repairs and Maintenance – Internal and External Contractor, an overspend was identified reflecting the level of demand for repairs. Again, no overspend is anticipated in 2020/21, but this depends on the level of demand for repairs and it could be affected by the COVID emergency.

An underspend in Rent W/O Bad Periods reflecting a reduced requirement for bad debt provision than anticipated, following the roll out of Universal Credit, as well as better than expected collection rates for rental income. No underspend is expected in 2020/21, but this depends on external factors including the timetable for roll out of Universal Credit and the potential impact of the COVID emergency.

Income – House Rents were under-recovered due to the timing of new build properties. No under-recovery is expected in 2020/21, but this depends on progress with works and completion deadlines and is very likely to be affected by COVID emergency.

## **Social Work Resources**

Employee Costs – An overspend in the Home Care budget lines reflects recruitment for future vacancies to maintain staffing levels and also expenditure on overtime to meet service requirements. The overspend may continue into 2020/21 as this depends on demand for the service, and is also likely to be affected by the COVID emergency.

The Care Staff budget showed an underspend which was the result of vacancies which are actively being recruited. In addition, part of the underspend was also attributable to the decommissioning of Kirkton and McWhirters Care Homes. The underspend will continue into 2020/21, until the replacement facilities are commissioned. This budget line may also be affected by COVID emergency.

Payments to Other Bodies – Foster Payments showed an overspend due to demand being greater than anticipated as a result of the continuing use of external foster placements arising from permanent fostering placements for children and young people. Additional funds have been added to the budget for 2020/21 but there may be an overspend as the budget is demand led and may be affected by COVID emergency.

In relation to Adoption Allowances, an overspend was the result of the age profile of the children in these placements increasing, and the allowances paid increasing as the children become older. No variances are expected for 2020/21, however this may be affected by COVID emergency.

Payment to Contractors – Payments to Residential Schools and External Placements showed an overspend due to the demand being greater than anticipated. Additional funds have been added to the budget for 2020/21 but there may be an overspend as the budget is demand led and may be affected by COVID emergency.

Income (Fees and Charges General) – An over recovery related to non-recurring income received in respect of recovery of prior year care costs from service users. The over recovery is not expected to continue in 2020/21.

---

# Report

**8**

Report to: **Financial Resources Scrutiny Forum**  
 Date of Meeting: **20 August 2020**  
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2020/2021**

## **1. Purpose of Report**

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2020 to 19 June, and
- ◆ advise the Forum of an update on the 2020/2021 Revenue Budget for the Council's General Fund, taking into account the financial implications of the coronavirus pandemic.

## **2. Recommendation(s)**

2.1. The Forum is asked to note the following recommendation(s):-

- (1) that the net underspend of £0.120 million on the General Fund Revenue Account at 19 June 2020, after COVID-19 spend and funding (Section 4 and Appendix 1), be noted;
- (2) that the breakeven position on the Housing Revenue Account at 19 June 2020 (section 5 and Appendix 4 of the report), and the forecast to 31 March 2021 of breakeven, be noted;
- (3) that the total net expenditure and lost income of £6.216 million in relation to COVID-19, offset by Government Grant included in the Council's position as at 19 June 2020 (section 4.3) be noted;
- (4) that an additional payment of £1.269 million in relation to COVID-19 lost income to SLLC at period 3 (section 4.5), be noted;
- (5) that the pressures being experienced in Children and Families (section 4.12), be noted; and
- (6) that the Council's predicted COVID-19 spend of £29.062 million for 2020/2021 (Table 2), be noted.

## **3. Background**

3.1. The Revenue reports attached provide detail on the most recent report considered at Executive Committee on 12 August 2020.

### **3.2. General Services Position**

The report will summarise the actual expenditure and income to 19 June 2020 compared with the budget for the same period. This includes spend to date due to the COVID-19 outbreak. This is summarised in Section 4.

### 3.3. **Housing Revenue Account Position**

The report also shows the expenditure and income position for the Housing Revenue Account (HRA) to 19 June 2020. This is summarised in Section 5.

### 3.4. **COVID-19 Update**

The Council is incurring additional costs in respect of COVID-19. The detail of this is summarised in section 6.

## 4. **General Fund Revenue Account Position**

4.1. As at 19 June 2020, the overspend before COVID-19 funding is £6.096 million. If we exclude the costs of COVID-19, the position is an underspend of £0.120 million as detailed in Appendix 1. This takes account of the fact that all COVID-19 spend has been funded either from unspent budgets or the relevant Fund (Scottish Welfare Fund, Food Fund, Business Grants, Self-Employed Grants), with the balance of COVID-19 expenditure being funded from the Hardship Fund and Consequentials funding.

4.2. The Social Care Mobilisation monies received via the NHS have also been included to offset the Social Work spend incurred.

4.3. The total Food Fund, Hardship Fund and Consequentials funding utilised to 19 June 2020 is £6.216 million, which equates to 43.8% of the total funding confirmed to date (including the £0.751 million of funding used in 2019/2020). The COVID-19 pressures across Resources are included in the position in Appendix 1, and are detailed in Appendix 3. In addition, all of the Social Care Mobilisation monies received to date have been spent.

4.4. The position across all Resources is an overspend of £4.382 million as shown in Appendix 1, and is the result of COVID-19. This is net of the Social Care Mobilisation monies which sit in the Resource. Spend in relation to the food fund (£1.714m) is recorded under Corporate Items in Appendix 1. This takes the overspend position to £6.096m (as reported at 4.1)

4.5. The pressure of lost income in South Lanarkshire Leisure and Culture Trust (SLLCT) of £1.269 million to period 3 has also been included in the COVID-19 spend in Community and Enterprise Resources. Approval is being sought to make an additional payment to SLLC of £1.269m at this point to manage this pressure. The position will continue to be monitored. The loss of income experienced by SLLC is significant, and consideration on the sustainability of services delivered by the Trust will be required. Updates on this position will be provide in future reports.

4.6. **COVID-19 expenditure to Period 3:** The total COVID net expenditure as at 19 June is **£6.216 million** which has been funded from the Food Fund, Hardship Fund and Consequentials funding.

4.7. Government funding notified to the Council and the corresponding expenditure budgets in relation to the Self Employed Hardship Fund are included in the Community and Enterprise Resources budget, while the expenditure and income for the Scottish Welfare Fund payments and Small Business Support Grants are included in the Finance and Corporate Resources' budget.

4.8. Table 1 provides a summary of this position across the various elements.

**Table 1 – Summary of the Cost of COVID-19 (to 19 June 2020)**

	Annual Budget £m	Actual to 19 June 2020 £m
<b>Expenditure / Lost Income: (Excluding Social Care Mobilisation)</b>		
Additional Resource Spend	0.000	3.356
Council Tax Income / CTRS	0.000	0.000
Food Fund Spend	0.000	1.714
Lost Income	0.000	2.018
<b>Total Expenditure / Lost Income</b>	<b>0.000</b>	<b>7.088</b>
Less: Unspent Budget	0.000	(0.872)
<b>Total Net Expenditure / Lost Income</b>	<b>0.000</b>	<b>6.216</b>
<b>Funded by:</b>		
Government Funding – Hardship Fund	(2.227)	(2.227)
Government Funding – Food Fund ( <i>first tranche only</i> )	(1.937)	(1.714)
Government Funding – Consequentials	(9.233)	(2.275)
Government Funding – Food Fund ( <i>second tranche</i> )	(1.776)	-
<b>Total Funding</b>	<b>(15.173)</b>	<b>(6.216)</b>
<b>Expenditure / Lost Income: Social Care Mobilisation</b>		
Additional Resource Spend	0.000	2.714
Unachieved Savings	0.000	0.188
Lost Income	0.000	0.125
<b>Total Expenditure / Lost Income</b>	<b>0.000</b>	<b>3.027</b>
<b>Funded by:</b>		
Government Funding - Social Care Mobilisation (actual received to date £2.976m - balance accrued)	<b>0.000</b>	<b>(3.027)</b>
<b>Total Funding</b>	<b>0.000</b>	<b>0.000</b>

4.9. Table 1 shows that, by 19 June 2020, excluding Social Care Mobilisation, already £6.216 million of the confirmed funding provided for COVID-19 has been utilised in 2020/21. In total 43.8% of funding provided has been used to date. Section 6 of this report provides details of the expected shortfall in funding for 2020/2021 in relation to spend made on COVID-19. It should also be noted that the position in Table 1 now includes the significant pressures on the South Lanarkshire Leisure and Culture budget through lost income (section 4.5).

4.10. **Social Work:** Table 1 also shows that the Social Care Mobilisation monies received to date have been fully spent. The COVID-19 spend included in the services devolved to the Integrated Joint Board are being included in the Mobilisation Plan which the Scottish Government are using to allocate funds to the Health and Social Care Partnership. Councils have been told that all reasonable costs will be reimbursed. The Social Work Resources position includes the current expenditure and offsetting income of £3.027 million in relation to the cost of additional beds to

facilitate discharge from hospital, PPE equipment, support for carers and staff overtime (Appendix 3). Monies received to date total £2.976 million.

- 4.11. Whilst there is a continued assumption that the additional costs for this year faced by services devolved to the IJB in relation to COVID-19 will be funded through the Mobilisation plan, there is the real possibility that through actions taken now, there are legacy costs into future years (such as increased care home placements or use of external Home Care providers). Alongside the Health and Social Care Partnership the Council will require to consider impact of any legacy overspends within the parameters of the current budget
- 4.12. **Social Care - Children and Families:** Despite investment in the service to cover pressures, we are starting to see financial pressures relating to Children and Families. The main reason is additional external residential placements made in the early part of the year. Work is ongoing with the Service on actions to reduce this overspend.
- 4.13. **Loan Charges:** There is currently no variance on the loan charges budget. However, it is worth noting that since the 2020/2021 Revenue Budget was set, there is now a lower requirement to borrow as a result of reduced spend levels within the capital programme, there has been no borrowing taken so far this year and interest rate forecasts are lower. As a result, an underspend is anticipated this year. Work is ongoing to quantify this and it will be brought to the Executive Committee at a later date.
- 4.14. **Corporate Items - COVID-19:** The Corporate Items expenditure budget line in Appendix 1 shows the full year budget allocation, including COVID-19 funding, and at 19 June is showing an underspend of £4.502 million which offsets the spend and lost income shown across Resources.
- 4.15. **Council Tax:** As a result of COVID-19, it is likely that Council Tax cash income will not be collected to the same level as before. Currently, for April and May, we have seen cancellations of direct debits, lower arrears collections and higher demand for Council Tax Reduction Scheme (CTRS) payments. However, as we will still look to recover any unpaid council tax, comparing the actual impact on this year's budget will mean a minimal impact compared to the budget set therefore no costs have been included in the COVID-19 data or the period 3 position shown in the appendices.
- 4.16. This is still very much an estimate dependant on the level of Council Tax paid in year, and progress on collection of Council Tax debts. The position assumed includes the impact so far on the Council Tax Reduction Scheme.
- 4.17. It should be noted that the Scottish Government has set aside £50 million of funding to assist with the impact of COVID-19 on Council Tax and social security benefits, which will contribute to the costs of CTRS. The report does not currently include the grant income, as no allocation has been confirmed to date. This position will be monitored and reported as more information becomes available. Any allocation to the Council would reduce the Council's liability.
- 4.18. **Former Trading Services Income:** Budgets for former trading services (Roads, Community and Property Services) include income from the HRA and from Capital. In the current COVID-19 financial climate it remains the position that these Revenue Services still need to recover costs as planned.



- 4.19. Arrangements have been made to ensure that budgeted income from the HRA and Capital continues to flow to these services. The position in this paper assumes that this continues to happen.
- 4.20. For property services, the level of recharge to HRA, capital and general services would be an estimated £21.244 million assuming a 6 month period of downtime. Charges to HRA for Ground / Facilities and waste total £2.241 million assuming the same period of downtime. To 19 June the figure recharged to HRA for property services for capital and revenue was £6.8 million.
- 4.21. **Strathclyde Passenger Transport (SPT):** The Council continues to assume that payments to SPT will continue in line with original requisitions. SPT are monitoring their financial position, and any update impacting on the Council's finances will be reported back to members.
- 4.22. **Other Funding:** Finance and Corporate Resources have received additional funding of £0.384 million from the Department of Works and Pensions to assist with the impact of COVID-19 on the Housing Benefit Subsidy. Finance and Corporate Resources have also been notified of £0.265 million of funding from the Scottish Government for the Parental Employment Support Fund. Finally, Education Resources (£0.231 million) and Finance and Corporate Resources (£0.184 million) have been notified of funding from the Scottish Government for the No-one Left Behind Project. These amounts have been added to the figures included in Appendix 1.

## 5. Housing Revenue Account Position

- 5.1. As at 19 June 2020, Appendix 4 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 5.2. The Housing Revenue Account is incurring additional costs in respect of COVID-19. This includes a reduction in rental income collected, an increase in rent loss due to properties remaining void for longer periods, and the purchase of additional PPE. The COVID-19 lockdown has also caused an underspend on Repairs and Maintenance due to the inability to carry out work within homes.
- 5.3. As noted at 4.18, we have assumed that the HRA will continue to make payments to the former Trading Accounts at budgeted levels. These payments will continue until works recommence.
- 5.4. Within the break-even position, we have an anticipated year end transfer to reserves relating to the net underspend on repairs and maintenance due to COVID-19 lockdown. This funding will be required in future years to complete the repairs and maintenance work which we have currently been unable to carry out.
- 5.5. The forecast to 31 March 2021 on the Housing Revenue Account is a breakeven position.

## 6. Updated Revenue Budget Position 2020/2021 - COVID-19 Expenditure and Income Impacts

- 6.1. The Council's recovery plan was approved by the Executive Committee on 24 June 2020.
- 6.2. Table 2 shows a projected shortfall of **£29.062 million** for 2020/2021. This excludes the costs of services delegated to the IJB and the anticipated income from the Government via the NHS.

**Table 2 – Projected Budget Position 2020/2021**

	£m
Projected Costs for 2020/2021 including Recovery Plans	39.422
Lost Income	9.132
Less Spend Not Made ( <i>removed education flexibility</i> )	(4.648)
Savings Not Achievable	1.020
SLLC Shortfall	6.400
Less Costs Associated with Capital ( <i>inc in Projected Costs above</i> )	(7.091)
<b>Gross Cost to the Council in 2020/2021</b>	<b>44.235</b>
Government Grant Confirmed to Date (mid June 2020) - Hardship Fund balance (£2.227m), Food Fund (£1.937m and £1.776m) and Consequentials (£9.233m).	(15.173)
<b>Net Cost to the Council for 2020/2021 (after Government Grant)</b>	<b>29.062</b>

- 6.3. The net cost reported in Table 2 includes a number of assumptions including the assumption that a level of charge is made to HRA and capital programmes (£23.485m – see section 4.20). If this level of recharge was not made the level of costs would increase to £52.5m (see appendix 5)
- 6.4. As noted in Table 2, the £29.062 million is made up of a number of elements. The figure includes Education Transport of £13 million (see update at section 6.6) but excludes the potential flexibility regarding PEF and SAC until a decision is made (£3.259 million). The ability to charge Capital for an estimate of Contractual Claims (£7.091 million) has been assumed, as has the fact that the Council can recover budgeted costs from the HRA and from the capital programme to assist in managing the former Trading Services Income lines.
- 6.5. We are currently awaiting information in relation to the UK Government announcement of a package of £500 million for Local Authorities. Scotland should see £50 million of consequentials funding from this, however, to date, we have not been advised on any specific funding for SLC. The UK Government also announced a scheme for councils to receive reimbursement for lost income. Again, we await details on whether this will also apply for Scotland.
- 6.6. **Education Update** – The estimated net cost of £29.062m includes an estimate of £13 million of costs for Education transport based on the blended model of schooling. Advice now issued indicates that this level of cost will not be required. The expected cost associated with schools returning is being reviewed in light of recent advice, and an update will be reported back to members.
- 6.7. **Council Tax / CTRS** - The figure does not include any impact of COVID-19 on Council Tax or CTRS, on the basis that a recent projection of the net income position, compared to budget for the year, shows a minimal variance.
- 6.8. **Funding Update** - Since the last report, the Council has been allocated £0.035 million of the £0.600 million funding being made available to assist in managing the costs of operating the Licensing and Registration service for 7 days instead of 5.

This has been added to Finance and Corporate Resources budget to fund this spend direct.

- 6.9. The Council has also been allocated a further £0.189 million for the additional DHP burden due to COVID-19. This has been allocated directly to the Finance and Corporate Resources budget. Finally, the Council's allocation of the national £27.6m to assist with continuing Free School Meals until August and assisting with food provision to vulnerable households has now been confirmed as £1.776 million. This has been included in the Appendices. The previous figures included an estimate of £1.8 million in relation to this allocation.
- 6.10. In addition, there is £30 million to provide laptops for disadvantaged children and young people including £25 million to enable a roll out of digital devices to school pupils to enable them to study online. The Council's share of the allocation has been confirmed as £1.469 million, of which £0.216 million is revenue funding. This has been added to Education's budget to spend direct.
- 6.11. The Government has also pledged to provide £100 million over the next 2 years to help support the return to school and help children recover lost ground as a result of COVID-19. The Council has not been notified of their share of this funding and therefore, it is not included in the funding table above or in the Appendices.

## **7. Employee Implications**

- 7.1. None.

## **8. Financial Implications**

- 8.1. As detailed within this report.

## **9. Climate Change, Sustainability and Environmental Implications**

- 9.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **10. Other Implications**

- 10.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 10.2. There are no implications for sustainability in terms of the information contained in this report.

## **11. Equality Impact Assessment and Consultation Arrangements**

- 11.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 11.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**  
**Executive Director (Finance and Corporate Resources)**

12 August 2020

**Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective, Efficient and Transparent

**Previous References**

- ◆ None

**List of Background Papers**

- ◆ Financial ledger and budget monitoring results to 19 June 2020

**Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 19 June 2020 (No.3)**

<u>Committee</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 19/06/20	Actual to Period 3 19/06/20	Variance to 19/06/20		
Departments:	£m	£m	£m	£m	£m	£m		%
<b>Community and Enterprise Resources</b>	<b>109.178</b>	<b>109.178</b>	<b>0.000</b>	<b>21.238</b>	<b>23.984</b>	<b>(2.746)</b>	<b>over</b>	<b>(12.9%)</b>
Facilities Streets Waste and Grounds	65.474	65.474	0.000	11.234	11.039	0.195	under	1.7%
Environmental Services (Inc. Projects)	0.925	0.925	0.000	1.277	1.411	(0.134)	over	(10.5%)
Leisure and Culture Services	19.321	19.321	0.000	4.871	4.871	0.000	-	0.0%
Planning and Economic Development	2.120	2.120	0.000	0.251	0.489	(0.238)	over	(94.8%)
Roads	21.338	21.338	0.000	3.605	4.125	(0.520)	over	(14.4%)
COVID19	0.000	0.000	0.000	0.000	2.049	(2.049)	over	n/a
<b>Education Resources</b>	<b>349.580</b>	<b>349.580</b>	<b>0.000</b>	<b>67.204</b>	<b>68.043</b>	<b>(0.839)</b>	<b>over</b>	<b>(1.2%)</b>
Education	349.580	349.580	0.000	67.204	67.394	(0.190)	over	(0.3%)
COVID19	0.000	0.000	0.000	0.000	0.649	(0.649)	over	n/a
<b>Finance and Corporate Resources</b>	<b>36.008</b>	<b>36.008</b>	<b>0.000</b>	<b>11.716</b>	<b>12.147</b>	<b>(0.431)</b>	<b>over</b>	<b>(3.7%)</b>
Finance Services - Strategy	1.982	1.982	0.000	0.798	0.817	(0.019)	over	(2.4%)
Finance Services - Transactions	13.685	13.685	0.000	4.064	4.076	(0.012)	over	(0.3%)
Audit and Compliance Services	0.330	0.330	0.000	0.127	0.131	(0.004)	over	(3.1%)
Information Technology Services	4.707	4.707	0.000	2.981	2.956	0.025	under	0.8%
Communications and Strategy Services	0.957	0.957	0.000	0.347	0.377	(0.030)	over	(8.6%)
Administration and Licensing Services	4.204	4.204	0.000	1.526	1.606	(0.080)	over	(5.2%)
Personnel Services	10.143	10.143	0.000	1.873	1.892	(0.019)	over	(1.0%)
COVID19	0.000	0.000	0.000	0.000	0.292	(0.292)	over	n/a
<b>Housing and Technical Resources</b>	<b>13.994</b>	<b>13.994</b>	<b>0.000</b>	<b>2.469</b>	<b>2.713</b>	<b>(0.244)</b>	<b>over</b>	<b>(9.9%)</b>
Housing Services	8.543	8.543	0.000	1.168	1.168	0.000	-	0.0%
Property Services	5.451	5.451	0.000	1.301	1.301	0.000	-	0.0%
COVID19	0.000	0.000	0.000	0.000	0.244	(0.244)	over	n/a
<b>Social Work Resources</b>	<b>172.411</b>	<b>172.411</b>	<b>0.000</b>	<b>34.401</b>	<b>34.523</b>	<b>(0.122)</b>	<b>over</b>	<b>(0.4%)</b>
Performance and Support Services	8.044	8.044	0.000	1.649	1.648	0.001	under	0.1%
Children and Families	35.610	35.610	0.000	7.319	7.351	(0.032)	over	(0.4%)
Adults and Older People	127.251	127.251	0.000	25.240	25.239	0.001	under	0.0%
Justice and Substance Misuse	1.506	1.506	0.000	0.193	0.163	0.030	under	15.5%
COVID19	0.000	0.000	0.000	0.000	0.122	(0.122)	over	n/a
<b>Joint Boards</b>	<b>2.245</b>	<b>2.245</b>	<b>0.000</b>	<b>0.549</b>	<b>0.549</b>	<b>0.000</b>	<b>-</b>	<b>0.0%</b>
	<b>683.416</b>	<b>683.416</b>	<b>0.000</b>	<b>137.577</b>	<b>141.959</b>	<b>(4.382)</b>	<b>over</b>	<b>(3.2%)</b>

<u>Committee</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 19/06/20	Actual to Period 3 19/06/20	Variance to 19/06/20		
	£m	£m	£m	£m	£m	£m		
Service Departments Total	683.416	683.416	0.000	137.577	141.959	(4.382)	over	(3.2%)
CFCR	5.389	5.389	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	49.743	49.743	0.000	10.659	10.659	0.000	-	0.0%
Corporate Items	5.706	5.706	0.000	0.032	0.032	0.000	-	0.0%
Corporate Items - COVID19	15.173	15.173	0.000	6.216	1.714	4.502	under	72.4%
<b>Total Expenditure</b>	<b>759.427</b>	<b>759.427</b>	<b>0.000</b>	<b>154.484</b>	<b>154.364</b>	<b>0.120</b>	<b>under</b>	<b>0.1%</b>
Council Tax	159.471	159.471	0.000	34.172	34.172	0.000	-	0.0%
Less: Council Tax Reduction Scheme	(21.304)	(21.304)	0.000	(4.565)	(4.565)	0.000	-	0.0%
Net Council Tax	138.167	138.167	0.000	29.607	29.607	0.000	-	0.0%
General Revenue Grant	344.036	344.225	0.000	77.895	77.895	0.000	-	0.0%
General Revenue Grant- COVID19	17.002	17.002	0.000	7.924	7.924	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	51.210	51.210	0.000	-	0.0%
Transfer from Reserves	34.043	34.043	0.000	34.043	34.043	0.000	-	0.0%
<b>Total Income</b>	<b>759.427</b>	<b>759.427</b>	<b>0.000</b>	<b>200.679</b>	<b>200.679</b>	<b>0.000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(46.195)</b>	<b>(46.315)</b>	<b>0.120</b>	<b>under</b>	<b>0.3%</b>

**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 19 June 2020 (No.3)**

<u>Budget Category</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 19/06/20	Actual to Period 3 19/06/20	Variance to 19/06/20		%
	£m	£m	£m	£m	£m	£m		
<b>Service Departments:</b>								
<b>Expenditure</b>								
Employee Cost	523.413	523.413	0.000	104.522	105.383	(0.861)	over	(0.8%)
Property Costs	52.164	52.164	0.000	6.874	7.617	(0.743)	over	(10.8%)
Supplies and Services	59.241	59.241	0.000	9.970	7.393	2.577	under	25.8%
Transport Costs	39.466	39.466	0.000	6.681	6.317	0.364	under	5.4%
Administration Costs	14.858	14.858	0.000	2.744	2.742	0.002	under	0.1%
Payments to Other Bodies	115.354	115.354	0.000	51.868	52.053	(0.185)	over	(0.4%)
Payments to Contractors	200.233	200.233	0.000	28.756	27.510	1.246	under	4.3%
Transfer Payments	5.621	5.621	0.000	1.100	1.038	0.062	under	5.6%
Housing Benefits	70.687	70.687	0.000	11.812	11.641	0.171	under	1.4%
Financing Charges (controllable)	2.009	2.009	0.000	0.394	0.366	0.028	under	7.1%
<b>Total</b>	<b>1,083.046</b>	<b>1,083.046</b>	<b>0.000</b>	<b>224.721</b>	<b>222.060</b>	<b>2.661</b>	<b>under</b>	<b>1.2%</b>
Service Departments Total	1,083.046	1,083.046	0.000	224.721	222.060	2.661	under	1.2%
CFCR	5.389	5.389	0.000	0.000	0.000	0.000	-	n/a
Loan Charges	49.743	49.743	0.000	10.659	10.659	0.000	-	0.0%
Corporate Items	5.706	5.706	0.000	0.032	0.032	0.000	-	0.0%
Corporate Items - COVID-19	15.173	15.173	0.000	6.216	1.714	4.502	under	72.4%
<b>Total Expenditure</b>	<b>1,159.057</b>	<b>1,159.057</b>	<b>0.000</b>	<b>241.628</b>	<b>234.465</b>	<b>7.163</b>	<b>under</b>	
<b>Income</b>								
Housing Benefit Subsidy	65.542	65.542	0.000	10.018	9.936	(0.082)	under rec	(0.8%)
Other Income	334.088	334.088	0.000	77.126	70.165	(6.961)	under rec	(9.0%)
Council Tax (Net of Council Tax Reduction Scheme)	138.167	138.167	0.000	29.607	29.607	0.000	-	0.0%
General Revenue Grant	344.036	344.036	0.000	77.895	77.895	0.000	-	0.0%
General Revenue Grant - COVID-19	17.002	17.002	0.000	7.924	7.924	0.000	-	0.0%
Non Domestic Rates	226.179	226.179	0.000	51.210	51.210	0.000	-	0.0%
Transfer from Reserves	34.043	34.043	0.000	34.043	34.043	0.000	-	0.0%
<b>Total Income</b>	<b>1,159.057</b>	<b>1,159.057</b>	<b>0.000</b>	<b>287.823</b>	<b>280.780</b>	<b>(7.043)</b>	<b>under rec</b>	<b>(2.4%)</b>
<b>Net Expenditure / (Income)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(46.195)</b>	<b>(46.315)</b>	<b>0.120</b>	<b>under</b>	<b>0.3%</b>

## COVID-19 Expenditure to 19 June 2020

**Additional Costs**

Service	Description of Cost	Value £m
<b>Community and Enterprise Resources</b>		
Fleet Services	Staffing costs supporting COVID response	0.068
Facilities, Streets, Waste and Grounds	Staffing costs supporting COVID response	0.057
Facilities, Streets, Waste and Grounds	PPE, Equipment and cleaning materials for staff.	0.386
Facilities, Streets, Waste and Grounds	Fuel costs to support COVID response	0.011
Facilities, Streets, Waste and Grounds	Increase in domestic waste tonnage	0.258
Leisure	Impact of lost income on SLLCT establishments	1.269
<b>Education Resources</b>		
Schools	Continuity of Supply Teachers	0.378
Support Services	Staffing costs supporting COVID response	0.058
Schools (Hubs)	Resources and cleaning materials	0.057
Support Services (Other)	YFCL Additional hours	0.021
Schools / Early Years	PPE equipment	0.108
Schools (Hubs)	Signage / Posters / Stickers	0.005
Early Years	ELC Provision to key workers	0.022
<b>Finance and Corporate Resources</b>		
IT Services	IT related spend to allow home working and PPP cleaning	0.100
Finance (Transactions), Personnel and Communications and Strategy	Additional staff costs to process Business Grants, Scottish Welfare Fund applications, work on Wellbeing line and provision of additional information on social media.	0.151
Finance (Transactions)	Paypoint charges in respect of Free School Meal Vouchers	0.035
All	PPE, telephones and mail to support COVID response.	0.006
<b>Housing and Technical Resources</b>		
Housing and Property Services	Temporary accommodation costs for homeless people, set up costs for temporary mortuary facility and the cost of PPE for housing and property services staff	0.244
<b>Social Work Resources</b>		
Children & Family, Justice	Staffing costs to maintain service in children's home, support to vulnerable families and young people and costs related to the early release from prison	0.122
<b>Total Additional Costs as at Period 3</b>		<b>3.356</b>

**Council Tax and Council Tax Reduction Scheme (CTRS)**

Service	Description of Lost Income	Value £m
Council Tax	Loss of 2020/21 Council Tax Income including cancelled Direct Debits at end May 2020	0.000
Council Tax	Loss of Council Tax arrears collection income at end May 2020	0.000
CTRS	Cost of additional payments as at end May 2020	0.000
<b>Additional Cost/Lost Income as at Period 3</b>		<b>0.000</b>

**Expenditure on Food Fund**

Service	Description of Lost Income	Value £m
Corporate Items	Expenditure on Food Fund related items including Free School Meals provision and food to vulnerable households.	1.714
<b>Additional Costs as at Period 3</b>		<b>1.714</b>

**Lost Income**

Service	Description of Lost Income	Value £m
<b>Community and Enterprise Resources</b>		
Planning and Economic Development	Reduced income from Planning applications	0.240
Roads	Reduced Parking income and income from Roads Act legislation	0.544
Facilities, Streets, Waste and Grounds	Reduced school meals, care of gardens and special uplifts income	0.817
Fleet, Environmental and Projects	Reduced income from taxi inspections.	0.035
<b>Education Resources</b>		
Early Years	Reduced income from Early Years Fees, playgroups and nursery milk claims	0.181
Support Services	Reduced income from Music Tuition fees	0.059
Support Services	Reduced income from Privilege transport	0.005
<b>Finance and Corporate Resources</b>		
Administration, Legal and Licensing	Reduced income for Licensing and Registration	0.066
Communications and Strategy	Reduced print room income.	0.058
Personnel	Reduced income from laundry services and café.	0.013
<b>Total Lost Income as at Period 3</b>		<b>2.018</b>

**Unspent Budget**

Service	Description of Lost Income	Value £m
<b>Community and Enterprise Resources</b>		
Facilities, Streets, Waste and Grounds	Reduced expenditure on food purchases	(0.860)
<b>Education Resources</b>		
Support Services	West Partnership Income	(0.012)
<b>Unspent Budget as at Period 3</b>		<b>(0.872)</b>

<b>Net Cost of COVID-19 as at Period 3</b>	<b>6.216</b>
--	--------------

**Social Care**

Service	Description	Value £m
<b>Adults and Older People</b>		
Mobilisation Costs	Costs incurred related to discharges from hospital, PPE, additional staffing costs to maintain service delivery, support to carers and the provision of meals.	2.714
Unachieved Savings	Savings due as result of Day Care and Care and Support Reviews.	0.188
Lost Income	Lost income through suspension of day care services and social support in the community.	0.125
<b>Total Social Care Costs of COVID-19 as at Period 3</b>		<b>3.027</b>



**SOUTH LANARKSHIRE COUNCIL**  
**Revenue Budget Monitoring Report**  
**Period Ended 19 June 2020 (No.3)**  
**Housing Revenue Account**

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 19/06/20	Actual to Period 3 19/06/20	Variance to 19/06/20		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	13.721	13.721	0.000	2.734	2.668	0.066	under	2.4%	1
Property Costs	46.661	46.661	0.000	8.114	7.033	1.081	under	13.3%	2
Supplies & Services	0.996	0.996	0.000	0.094	0.089	0.005	under	5.3%	
Transport & Plant	0.195	0.195	0.000	0.019	0.018	0.001	under	5.3%	
Administration Costs	5.644	5.644	0.000	0.804	0.776	0.028	under	3.5%	
Payments to Other Bodies	3.176	3.176	0.000	0.682	0.682	0.000	-	0.0%	
Payments to Contractors	0.100	0.100	0.000	0.005	0.000	0.005	under	100.0%	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	19.448	19.448	0.000	3.357	3.357	0.000	-	0.0%	
Total Controllable Expenditure	89.941	89.941	0.000	15.809	14.623	1.186	under	7.5%	
Total Controllable Income	(107.634)	(107.634)	0.000	(18.052)	(17.730)	(0.322)	under rec	(1.8%)	3
Transfer to/(from) Balance Sheet	(0.315)	(0.315)	0.000	(0.069)	0.795	(0.864)	over	(1252.2%)	4
Net Controllable Expenditure	(18.008)	(18.008)	0.000	(2.312)	(2.312)	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	18.008	18.008	0.000	3.947	3.947	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	1.635	1.635	0.000	-	0.0%	

**Variance Explanations**

**1. Employee Costs**

This underspend reflects the level of turnover within the Service.

**2. Property Costs**

This underspend reflects the reduction in the level of repairs and maintenance that can be undertaken due to COVID19 lockdown.

**3. Income**

The under recovery of income reflects the delay in the level of additional new build properties due to COVID19 lockdown.

**4. Transfer to/(from) Balance Sheet**

This reflects the anticipated year end transfer to reserves in relation to the underspend on repairs and maintenance due to COVID19 lockdown. The position will be closely monitored as lockdown arrangements change over the coming months.

**Presentation of costs including recharging to HRA and Capital**

	£m	£m
Overall Costs and loss of income (including lost income from Property services, and Ground / facilities and waste services)		67.391
SLLC and Savings not Achievable		<u>7.420</u>
		<b>74.811</b>
Less : Recharging to HRA , General Fund and Capital	<sup>**</sup> (23.485)	
Less : Capital costs being met from capital	<u>(7.091)</u>	<u>(30.576)</u>
Revised costs		44.235
Less : Government Grant confirmed		<u>(15.173)</u>
<b>Net costs to the council (excluding capital)</b>		<b>29.062</b>

<sup>\*\*</sup> As shown at Section 6.3– if costs are not recharged to HRA and Capital the overall costs increase to £52.547m  
(£23.485m + £29.062m)

# Report

9

Report to: **Financial Resources Scrutiny Forum**  
 Date of Meeting: **20 August 2020**  
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2020/2021 - Detailed Resource Analysis**

## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2019 to 19 June 2020.

## 2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that the 2020/2021 detailed financial analysis as at period 3 (19 June 2020) for each of the individual Resources, be noted.

## 3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2020/2021 as at 19 June 2020. The detailed papers cover the General Services and also the Housing Revenue Account.

3.2. The following information is provided for each Resource and the Housing Revenue Account:

- ♦ An Executive Summary showing the top level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 19 June 2020 (Period 3).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 19 June 2020 (Period 3).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 19 June 2020 (Period 3).

3.3. These are shown in Appendices A to F attached.

## 4. Employee Implications

4.1. None

## 5. Financial Implications

5.1. As detailed in each of the individual Resource papers.

## **6. Climate Change, Sustainability and Environmental Implications**

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **7. Other Implications**

- 7.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied across the Resources. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- 7.2. There are no implications for sustainability in terms of the information contained in this report.

## **7. Equality Impact Assessment and Consultation Arrangements**

- 7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 7.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

12 August 2020

### **Link(s) to Council Values/Ambitions/Objectives**

- ◆ Accountable, Effective, Efficient and Transparent

### **Previous References**

- ◆ None

### **List of Background Papers**

- ◆ Revenue Ledger prints to 19 June 2020

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

E-mail: [jackie.taylor@southlanarkshire.gov.uk](mailto:jackie.taylor@southlanarkshire.gov.uk)

## South Lanarkshire Council

## Revenue Budget Monitoring Statement

Period Ended 19 June 2019 (No.3)

## Community and Enterprise Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 19/06/20	Actual to Period 3 to 19/06/20	Variance to 19/06/20
	£m	£m	£m	£m	£m	£m
<b>Service Departments :-</b>						
Facilities Streets, Waste and Grounds	65.474	65.474	0.000	11.234	11.039	0.195 under
Fleet, Environmental and Projects	0.925	0.925	0.000	1.277	1.411	(0.134) over
Leisure and Culture	19.321	19.321	0.000	4.871	4.871	0.000
Planning and Economic Development	2.120	2.120	0.000	0.251	0.489	(0.238) over
Roads	21.338	21.338	0.000	3.605	4.125	(0.520) over
COVID-19	0.000	0.000	0.000	0.000	2.049	(2.049)
<b>Total Community and Enterprise Resources</b>	<b>109.178</b>	<b>109.178</b>	<b>0.000</b>	<b>21.238</b>	<b>23.984</b>	<b>(2.746) over</b>

**Community and Enterprise Resources Variance Analysis 2020/21 (Period 3)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	328k under	APT&C Basic/Superannuation/NI - 335k under  Overtime - (2k) over	Facilities, Streets, Waste and Grounds - 168k under Fleet, Environmental and Projects - 71k under Roads - 115k under COVID-19 - (37k) over  Roads - 81k under COVID-19 - (88k) over	The variance is mainly due to vacant posts of which some are currently being progressed, partially offset by staff working on COVID-19 based duties.  The overtime variance is the net effect of staff working on COVID-19 based duties partially offset by underspends as a result of normal services being suspended due to COVID-19.
Property Costs	(229k) over	Cleaning and Janitorial Supplies and Equipment - (196k) over	COVID-19 - (208k) over	The overspend relates mainly to the purchase of additional cleaning materials due to COVID-19.
Supplies and Services	1,814k under	Materials - 1,089k under	Roads - 1,094k under	The underspend is due to reduced costs for materials as result of only emergency works being completed due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuff General - 790k under	Facilities, Streets, Waste and Grounds - 870k under	The underspend is due to a reduction in food purchases within the Catering service due to school closures during COVID-19 lockdown.
			COVID-19 - (80k) over	The overspend reflects the requirement to provide meals to school hubs and Social Work services due to COVID-19.
		Protective Clothing and Uniforms - (62k) over	COVID-19 - (57k) over	The overspend is due to the requirement for additional Personal Protective Equipment (PPE) due to COVID-19.
Transport and Plant	30k under	Fleet Services - Vehicle Hires - (35k) over	Fleet, Environmental and Projects - (37k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (81k) over	Fleet, Environmental and Projects - (81k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Hired Vehicles - 67k under	Roads - 74k under	The underspend is due to reduced hire costs as a result of only emergency works being completed due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Fuel - 59k under	Roads - 71k under	The underspend is due to a reduction in fuel usage as a result of only emergency works being completed due to COVID-19.
Payment to Contractors	(1,207k) over	Payment to Private Contractors - (1,207k) over	Roads - 320k under  COVID-19 - (1,527k) over	The underspend is due to less subcontractor costs incurred by the Construction Unit as a result of only emergency works being completed due to COVID-19.  The overspend is due to increased payments to SLLC to meet budgets pressures being experienced due to COVID-19. In addition, additional costs are being incurred for an increase in the levels of domestic waste tonnage being disposed as a result of COVID-19.
Income	(3,456k) under recovered	Sales General - (770k) under recovered	Facilities, Streets, Waste and Grounds - (770k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service due to school closures during COVID-19 lockdown.



Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General - (848k) under recovered	Facilities, Streets, Waste and Grounds - (66k) under recovered	The under recovery is mainly due to no income being recovered from private clients for Care of Gardens within Grounds and no income being received from bulky uplifts within Waste, both as a result of COVID-19.
			Planning and Economic Development - (239k) under recovered	The under recovery of income is due to a reduced number of planning and building standards applications as a result of COVID-19.
			Roads - (544k) under recovered	The under recovery of income is mainly due to reduced income for parking charges and fines as a result of COVID-19.
		Fleet Services - (66k) under recovered	Fleet, Environmental and Projects - (66k) under recovered	The under recovery is mainly due to lower than anticipated income from asset modifications and taxi inspections within Fleet due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of Authority - (1,796k) under recovered	Roads - (1,768k) under recovered	The under recovery is due to a minimum amount of works being carried out within the Construction Unit due to COVID-19 and is offset by a reduction in expenditure.

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	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							
APT & C BASIC	64,532	184	under	12,845	12,527	318	under
APT & C OVERTIME	1,529	7	under	253	255	(2)	over
APT & C SUPERANNUATION	10,870	(85)	over	2,180	2,240	(60)	over
APT & C NIC	5,296	32	under	1,065	988	77	under
TRAVEL AND SUBSISTENCE	84	4	under	17	9	8	under
OTHER EMPLOYEE COSTS	213	2	under	27	22	5	under
PENSION INCREASES	1,086	(8)	over	267	277	(10)	over
ADDITIONAL PENSION COSTS	0	(1)	over	0	8	(8)	over
<b>EMPLOYEE COSTS</b>	<b>83,610</b>	<b>135</b>	<b>under</b>	<b>16,654</b>	<b>16,326</b>	<b>328</b>	<b>under</b>
PROPERTY COSTS							
RATES	1,004	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	31	0		13	12	1	under
SCOTTISH WATER - METERED CHARGES	100	(4)	over	38	42	(4)	over
RENT	694	3	under	289	286	3	under
SERVICE CHARGE	41	0		6	6	0	
FACTORING CHARGES	14	0		0	0	0	
PROPERTY INSURANCE	286	0		15	15	0	
SECURITY COSTS	24	(4)	over	1	6	(5)	over
GROUND MAINTENANCE	8	1	under	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	14	2	under	0	6	(6)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	36	11	under	3	5	(2)	over
ELECTRICITY - CONTRACT	334	3	under	64	74	(10)	over
GAS	141	5	under	9	16	(7)	over
HEATING OIL	14	0		0	0	0	
CLEANING CONTRACT	41	(1)	over	41	42	(1)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	192	(85)	over	25	221	(196)	over
HEALTH & HYGIENE MATERIALS	38	0		11	11	0	
REFUSE UPLIFT	408	(2)	over	0	3	(3)	over
OTHER PROPERTY COSTS	155	(3)	over	110	109	1	under
<b>PROPERTY COSTS</b>	<b>3,575</b>	<b>(74)</b>	<b>over</b>	<b>625</b>	<b>854</b>	<b>(229)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	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	461	(11)	over	56	69	(13)	over
COMPUTER EQUIPMENT MAINTENANCE	75	(3)	over	45	49	(4)	over
I.T. EQUIPMENT MAINT-CONTRACT	207	7	under	17	13	4	under
I.T. ELECTRONIC MESSAGING	75	2	under	16	18	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	528	4	under	42	40	2	under
SMALL TOOLS	182	0		8	8	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	124	0		6	8	(2)	over
MATERIALS	7,473	528	under	1,356	267	1,089	under
STOCK/STORE ISSUES	0	(3)	over	0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	9	0		2	(11)	13	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0	0	0	
FOODSTUFFS - GENERAL	4,379	455	under	890	100	790	under
PROTECTIVE CLOTHING & UNIFORMS	193	(3)	over	15	77	(62)	over
LAUNDRY COSTS	5	1	under	1	0	1	under
OTHER SUPPLIES AND SERVICES	206	(7)	over	69	71	(2)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,260	0		4	4	0	
DELIVERY CHARGE	1	0		0	0	0	
<b>SUPPLIES AND SERVICES</b>	<b>15,180</b>	<b>970</b>	<b>under</b>	<b>2,527</b>	<b>713</b>	<b>1,814</b>	<b>under</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	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
TRANSPORT AND PLANT							
PURCHASE OF PLANT	63	0		0	0	0	
FLEET SERVICES - DRIVERS	57	0		0	0	0	
FLEET SERVICES - FUEL	3,362	0		321	324	(3)	over
FLEET SERVICES - VEHICLE HIRE	1,734	(25)	over	110	145	(35)	over
POOL CAR CHARGES - RENTAL	55	0		1	1	0	
POOL CAR CHARGES - FUEL	22	0		0	0	0	
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0	0	0	
OTHER TRANSPORT COSTS	49	0		6	10	(4)	over
TRANSPORT INSURANCE	93	(3)	over	11	11	0	
LICENCES	412	0		95	95	0	
FLEET SERVICES - REPAIRS	1,136	(61)	over	240	321	(81)	over
PLANT SERVICES	20	0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,027	(4)	over	871	874	(3)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	3	under	0	0	0	
FLEET SERVICE CHARGES - PLANT MAINTENANCE	257	2	under	39	27	12	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	3	under	8	2	6	under
FLEET SERVICE CHARGES - LEASING	5,193	(5)	over	1,254	1,247	7	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,100	48	under	162	95	67	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0		1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	228	7	under	52	48	4	under
FLEET SERVICE CHARGES - FUEL	2,460	3	under	303	244	59	under
FLEET SERVICE CHARGES - DRIVERS	100	0		1	0	1	under
HIRE OF EXTERNAL VEHICLES	76	51	under	0	0	0	
HIRE OF EXTERNAL PLANT	287	0		120	121	(1)	over
HIRE OF SKIPS	17	(2)	over	3	3	0	
TRANSPORT AND PLANT	20,827	17	under	3,599	3,569	30	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	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	117	2	under	10	27	(17)	over
TELEPHONES	112	0		20	20	0	
MOBILE PHONES	52	(2)	over	10	12	(2)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0	0	0	
ADVERTISING - OTHER	57	0		19	16	3	under
POSTAGES/COURIERS	37	2	under	2	1	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	26	(6)	over	6	15	(9)	over
INSURANCE	260	0		21	21	0	
MEDICAL COSTS	66	0		6	5	1	under
LEGAL EXPENSES	42	0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	3	(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	15	0		1	1	0	
SECURITY UPLIFT FEES	35	0		8	8	0	
OTHER ADMIN COSTS	4	1	under	1	1	0	
TRAINING	2	(1)	over	1	2	(1)	over
<b>ADMINISTRATION</b>	<b>836</b>	<b>(5)</b>	<b>over</b>	<b>105</b>	<b>130</b>	<b>(25)</b>	<b>over</b>
PAYMENT TO OTHER BODIES							
SPTE: ANNUAL BUS SUBSIDY	1,788	0		1,269	1,269	0	
SPTE: BUS OTHER	258	0		0	0	0	
SPTE: FERRIES	29	0		0	0	0	
SPTE: UNDERGROUND	1,318	0		0	0	0	
SPTE: OTHER	1,681	0		0	0	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	103	0		31	31	0	
OTHER LOCAL AUTHORITIES	89	0		10	6	4	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0	0	0	
PAYMENTS TO OTHER BODIES	2,289	(2)	over	951	956	(5)	over
EXTERNAL AUDIT FEES	4	0		2	2	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>7,620</b>	<b>(2)</b>	<b>over</b>	<b>2,263</b>	<b>2,264</b>	<b>(1)</b>	<b>over</b>
PAYMENT TO CONTRACTORS							
PAYMENT TO TRADING SERVICES CONTRACTOR	2,992	0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	24	under	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR	36,698	307	under	7,879	9,086	(1,207)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	65	(24)	over	52	52	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>40,057</b>	<b>307</b>	<b>under</b>	<b>7,931</b>	<b>9,138</b>	<b>(1,207)</b>	<b>over</b>

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2020/21

	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
TRANSFER PAYMENTS							
CONCESSIONARY FARES	595	0		149	149	0	
<b>TRANSFER PAYMENTS</b>	<b>595</b>	<b>0</b>		<b>149</b>	<b>149</b>	<b>0</b>	
FINANCING CHARGES							
I.T. EQUIPMENT LEASING-CONTRACT	184	0		1	1	0	
<b>FINANCING CHARGES</b>	<b>184</b>	<b>0</b>		<b>1</b>	<b>1</b>	<b>0</b>	
<b>TOTAL EXPENDITURE</b>	<b>172,484</b>	<b>1,348</b>	<b>under</b>	<b>33,854</b>	<b>33,144</b>	<b>710</b>	<b>under</b>
INCOME							
MILK SUBSIDIES FROM THE E.U.	(55)	0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,986)	2	over rec	(1,303)	(1,303)	0	
SALES - GENERAL	(4,443)	(440)	under rec	(792)	(22)	(770)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(187)	1	over rec	(4)	(5)	1	over rec
FEES AND CHARGES - GENERAL	(8,554)	(539)	under rec	(1,778)	(930)	(848)	under rec
FEES AND CHARGES - OTHER BODIES	(320)	0		(51)	(51)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,378)	(1)	under rec	(1,845)	(1,854)	9	over rec
RENTAL INCOME	(185)	0		(60)	(60)	0	
FLEET SERVICES	(12,370)	(45)	under rec	(1,696)	(1,630)	(66)	under rec
OTHER INCOME	(1,570)	7	over rec	(49)	(63)	14	over rec
RECOVERY FROM CAPITAL	(1,050)	0		(135)	(135)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,208)	(1,074)	under rec	(4,903)	(3,107)	(1,796)	under rec
<b>TOTAL INCOME</b>	<b>(63,306)</b>	<b>(2,089)</b>	<b>under rec</b>	<b>(12,616)</b>	<b>(9,160)</b>	<b>(3,456)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>109,178</b>	<b>(741)</b>	<b>over</b>	<b>21,238</b>	<b>23,984</b>	<b>(2,746)</b>	<b>over</b>





**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>





**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

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

**Finance and Corporate 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>
<b>Service Departments :-</b>						
Finance Services - Strategy	1.982	1.982	0.000	0.798	0.817	(0.019) over
Finance Services - Transactions	13.685	13.685	0.000	4.064	4.076	(0.012) over
Audit and Compliance Services	0.330	0.330	0.000	0.127	0.131	(0.004) over
Information Technology Services	4.707	4.707	0.000	2.981	2.956	0.025 under
Communications and Strategy Services	0.957	0.957	0.000	0.347	0.377	(0.030) over
Administration and Licensing Services	4.204	4.204	0.000	1.526	1.606	(0.080) over
Personnel Services	10.143	10.143	0.000	1.873	1.892	(0.019) over
COVID-19	0.000	0.000	0.000	0.000	0.292	(0.292)
<b>Total Finance and Corporate Resources</b>	<b>36.008</b>	<b>36.008</b>	<b>0.000</b>	<b>11.716</b>	<b>12.147</b>	<b>(0.431) over</b>

### **Finance and Corporate Resources Variance Analysis 2020/21 (Period 3)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(235k) over	Overtime - (141k) over  Pension Increases - (83k) over	COVID-19 - (115k) over  Finance (Strategy) - (14k) over Finance (Transactions) Services - (12k) over IT Services - (15k) over Administration, Legal and Licensing Services - (18k) over Personnel Services - (20k) over	The overspends reflect additional overtime required due to COVID-19 for the processing of COVID-19 business support grants, benefits and council tax.  The overspends reflect the ongoing cost of early retirements and are being managed within the overall budget.
Supplies and Services	(63k) over	Computer Equipment Purchase - (109k) over	COVID-19 - (101k) over	The overspend reflects additional equipment required to facilitate home working due to lockdown and the creation of the Wellbeing Line to support vulnerable members of the community.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	64k under	Printing and Stationery - 34k under	All Services	This underspend reflects lower than anticipated expenditure across the Resource.to date.
		Paypoint Agency Fees - (31k) over	COVID - (35k) over	This overspend reflects paypoint fees associated with the administration of free school meals payments due to COVID-19.
		Medical Costs - 38k under	Personnel Services - 37k under	The underspend is due to lower than anticipated medical referrals to date.
Transfer Payments	171k under	Rent Allowance - 121k under	Finance (Transactions) Services - 121k under	This underspend is related to the demand for Housing Benefit for private housing tenants and is offset by and under recovery in income.
		Rent Rebate - 50k under	Finance (Transactions) Services - 50k under	This underspend is related to the demand for Housing Benefit for council housing tenants.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(386k) under recovered	Statutory Cost of Collection - (46k) under recovered	Finance (Transactions) Services - (46k) under recovered	The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result there has been a reduction in income from penalty charges.
		Rent Allowance Subsidy - (82k) under recovered	Finance (Transactions) Services - (82k) under recovered	This over recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an overspend on transfer payments.
		DWP Subsidy - (52k) under recovered	Finance (Transactions) Services - (52k) under recovered	The under recovery is due to a reduction in the Department for Work and Pensions Administration Subsidy this financial year.
		Fees and Charges - General - (40k) under recovered	Administration, Legal and Licensing Services - (30k) under recovered	The under recovery is mainly due to lower than anticipated income generated to date due to COVID-19.
		Fees and Charges - Departments of the Authority - (52k) under recovered	Communications and Strategy Services - (46k) under recovered	The under recovery reflects lower than anticipated income generated to date due to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Marriage Statutory Fees - (18k) under recovered	Administration, Legal and Licensing - (18k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Marriages - (18k) under recovered	Administration, Legal and Licensing - (18k) under recovered	The under recovery reflects lower than anticipated income generated due to COVID-19.
		Other Income - (62k) under recovered	Finance (Transactions) Services - (71k) under recovered	The under recovery mainly relates to income from the recovery of Housing Benefit Overpayment being lower than anticipated to date.

Finance & Corporate Resources - Total	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
Expenditure / Income Variance Trends 2020/2021							
EMPLOYEE COSTS							
TEACHERS OVERTIME	0	0		0	0	0	
APT & C BASIC	24,508	(62)	over	5,171	5,256	(85)	over
APT & C OVERTIME	80	(79)	over	9	150	(141)	over
APT & C SUPERANNUATION	4,985	5	under	1,060	1,002	58	under
APT & C NIC	2,454	6	under	517	502	15	under
MANUAL BASIC	15	(1)	over	3	5	(2)	over
MANUAL SUPERANNUATION	0	0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	34	2	under	6	2	4	under
OTHER EMPLOYEE COSTS	1,161	0		0	0	0	
PENSION INCREASES	832	(26)	over	144	227	(83)	over
<b>EMPLOYEE COSTS</b>	<b>34,069</b>	<b>(155)</b>	<b>over</b>	<b>6,910</b>	<b>7,145</b>	<b>(235)</b>	<b>over</b>
PROPERTY COSTS							
RATES	109	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	(2)	over	1	2	(1)	over
RENT	75	2	under	16	16	0	
SERVICE CHARGE	2	0		1	0	1	under
FEU DUTIES	1	0		0	0	0	
PROPERTY INSURANCE	4	0		1	0	1	under
SECURITY COSTS	103	(14)	over	21	30	(9)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0		0	(1)	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0	0	0	
ELECTRICITY - CONTRACT	364	26	under	70	59	11	under
GAS	14	0		2	1	1	under
FIXTURE & FITTINGS	3,204	0		160	160	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0		0	0	0	
REFUSE UPLIFT	3	0		0	0	0	
OTHER PROPERTY COSTS	18	4	under	1	1	0	
<b>PROPERTY COSTS</b>	<b>3,911</b>	<b>16</b>	<b>under</b>	<b>273</b>	<b>268</b>	<b>5</b>	<b>under</b>

Finance & Corporate Resources - Total	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
Expenditure / Income Variance Trends 2020/2021							
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	2,726	(88)	over	716	825	(109)	over
COMPUTER EQUIPMENT MAINTENANCE	1,657	(1)	over	1,599	1,606	(7)	over
I.T. EQUIPMENT MAINT - CONTRACT	648	(6)	over	175	165	10	under
I.T. ELECTRONIC MESSAGING	130	11	under	27	34	(7)	over
EQUIPMENT, APPARATUS AND TOOLS	204	(4)	over	57	59	(2)	over
SUPPLIES FOR CLIENTS	133	0		21	7	14	under
MATERIALS	81	0		10	17	(7)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	0		1	0	1	under
FOODSTUFFS - GENERAL	83	0		12	0	12	under
PROTECTIVE CLOTHING & UNIFORMS	7	0		1	1	0	
OTHER SUPPLIES AND SERVICES	642	(6)	over	35	7	28	under
CATERING - OUTWITH CONTRACT	6	0		1	0	1	under
OUTSOURCED MAIL	150	(1)	over	18	15	3	under
<b>SUPPLIES AND SERVICES</b>	<b>6,477</b>	<b>(95)</b>	<b>over</b>	<b>2,673</b>	<b>2,736</b>	<b>(63)</b>	<b>over</b>
TRANSPORT AND PLANT							
PURCHASE OF PLANT	25	0		0	0	0	
POOL CAR CHARGES - RENTAL	23	1	under	3	0	3	under
POOL CAR CHARGES - FUEL	5	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	7	0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0		0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0	0	0	
<b>TRANSPORT AND PLANT</b>	<b>104</b>	<b>1</b>	<b>under</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>under</b>

Finance & Corporate Resources - Total	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
Expenditure / Income Variance Trends 2020/2021							
ADMINISTRATION							
PRINTING AND STATIONERY	592	3	under	41	7	34	under
TELEPHONES	1,799	13	under	416	409	7	under
MOBILE PHONES	392	(6)	over	69	76	(7)	over
ADVERTISING - RECRUITMENT	29	0		16	16	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0	0	0	
ADVERTISING - OTHER	206	0		31	20	11	under
POSTAGES/COURIERS	506	(2)	over	63	66	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(1)	over	192	190	2	under
INSURANCE	139	0		0	0	0	
MEDICAL COSTS	141	62	under	60	22	38	under
LEGAL EXPENSES	269	6	under	23	20	3	under
HOSPITALITY / CIVIC RECOGNITION	30	2	under	0	0	0	
GIRO BANK AGENCY FEES	2	0		0	0	0	
PAYPOINT AGENCY FEES	101	0		21	52	(31)	over
SECURITY UPLIFT FEES	6	1	under	1	1	0	
OTHER ADMIN COSTS	452	(2)	over	90	92	(2)	over
MEMBERS ALLOWANCES	1,677	0		320	320	0	
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	9	0		0	0	0	
TRAINING	868	(6)	over	59	48	11	under
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0	0	0	
ADMINISTRATION	7,496	71	under	1,403	1,339	64	under



Finance & Corporate Resources - Total	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
Expenditure / Income Variance Trends 2020/2021							
PAYMENT TO OTHER BODIES							
JOINT COMMITTEES - GENERAL	0	1	under	0	(1)	1	under
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		270	270	0	
PAYMENTS TO OTHER BODIES	2,672	(4)	over	282	285	(3)	over
BUSINESS GRANTS - COVID 19	495			170	171	(1)	over
EXTERNAL AUDIT FEES	46,200	(1)	over	38,088	38,088	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	under	0	0	0	
<b>PAYMENT TO OTHER BODIES</b>	<b>50,053</b>	<b>(3)</b>	<b>over</b>	<b>38,810</b>	<b>38,813</b>	<b>(3)</b>	<b>over</b>
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	40	0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	1	under	13	13	0	
<b>PAYMENT TO CONTRACTORS</b>	<b>265</b>	<b>1</b>	<b>under</b>	<b>13</b>	<b>13</b>	<b>0</b>	
TRANSFER PAYMENTS							
RENT ALLOWANCE	28,965	1	under	4,555	4,434	121	under
RENT REBATES	41,722	31	under	7,257	7,207	50	under
<b>TRANSFER PAYMENTS</b>	<b>70,687</b>	<b>32</b>	<b>under</b>	<b>11,812</b>	<b>11,641</b>	<b>171</b>	<b>under</b>
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,019	11	under	255	243	12	under
<b>FINANCING CHARGES</b>	<b>1,020</b>	<b>11</b>	<b>under</b>	<b>255</b>	<b>243</b>	<b>12</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>174,082</b>	<b>(121)</b>	<b>over</b>	<b>62,153</b>	<b>62,198</b>	<b>(45)</b>	<b>over</b>

Finance & Corporate Resources - Total	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
Expenditure / Income Variance Trends 2020/2021							
INCOME							
NON RELEVANT GOVERNMENT GRANT	(46,200)	0		(38,088)	(38,088)	0	
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0		(82)	(36)	(46)	under rec
RENT REBATES SUBSIDY	(37,091)	0		(6,048)	(6,048)	0	
RENT ALLOWANCE SUBSIDY	(28,451)	0		(3,970)	(3,888)	(82)	under rec
DWP SUBSIDY	(1,268)	(6)	under rec	(223)	(171)	(52)	under rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(2)	under rec	(54)	(53)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(593)	20	over rec	(13)	(29)	16	over rec
SALES - GENERAL	(90)	(5)	under rec	(14)	(2)	(12)	under rec
SALES - OTHER BODIES	(719)	0		(251)	(248)	(3)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(2)	under rec	0	0	0	
FEES AND CHARGES - GENERAL	(4,295)	(18)	under rec	(383)	(343)	(40)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(236)	0		(22)	(6)	(16)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,618)	(27)	under rec	(222)	(170)	(52)	under rec
RENTAL INCOME	(1)	0		0	0	0	
HOME LOANS REPAYMENTS	(17)	0		0	0	0	
BIRTH REGISTRATION	(36)	0		0	0	0	
DEATH REGISTRATION	(71)	0		(3)	(3)	0	
MARRIAGE STATUTORY FEES	(99)	(8)	under rec	(18)	0	(18)	under rec
EXTRACT ISSUE	(96)	0		(17)	(17)	0	
MARRIAGES	(75)	(8)	under rec	(17)	1	(18)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0	0	0	
NATIONAL CHECKING SERVICE	(71)	0		0	0	0	
OTHER INCOME	(8,324)	(21)	under rec	(1,012)	(950)	(62)	under rec
TRANSFER OF CORPORATE AND DEMOCARTIC CO	(1,080)	0		0	0	0	
REALLOCATION OF CENTRAL SUPPORT COSTS	(5,523)	0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0		0	0	0	
INCOME	(138,074)	(77)	under rec	(50,437)	(50,051)	(386)	under rec
NET EXPENDITURE	36,008	(198)	over	11,716	12,147	(431)	over

**Appendix D**

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

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

**Housing and Technical Resources**

**Service Departments :-**

Housing Services

Property Services

COVID-19

**Total Housing and Technical 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>
8.543	8.543	0.000	1.168	1.168	0.000
5.451	5.451	0.000	1.301	1.301	0.000
0.000	0.000	0.000	0.000	0.244	(0.244)
<b>13.994</b>	<b>13.994</b>	<b>0.000</b>	<b>2.469</b>	<b>2.713</b>	<b>(0.244) over</b>

### **Housing and Technical Resources (excl HRA) Variance Analysis 2020/21 (Period 3)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	400k under	APT&C Basic / Overtime / Superannuation / National Insurance - 380k under	Property Services - 331k under	The variance relates to vacancies which are actively being recruited, or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - 48k under	Property Services - 55k under	This reflects the reduced requirement for overtime due to COVID-19 lock down.
Property Costs	(354k) over	Rent W/o Bad Periods - (110k) over	Property Services - (110k) over	The Estates bad debt provision is higher than anticipated due to the level of debts experienced in Shopping Centre leases.
		Fixtures and Fittings - (129k) over	COVID-19 - (138k) over	This reflects the current demand for the various elements of Furnishing assistance for temporary accommodation provided due to COVID-19.
Supplies and Services	2,273k under	Materials - 2,242k under	Property Services - 2,246k under	The level of materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lock down.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	337k under	Fleet Services Charges (All lines) - 128k under	Property Services - 124k under	The underspend reflects a reduction in fuel consumption as a result of lock down restrictions on operatives travel.
		Hire of Plant / Scaffolding / Skips - 171k under	Property Services - 171k under	The level of hires varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lock down.
Payments to Contractors	3,025k under	Payments to Private Contractors - 3,091k under	Property Services - 3,091k under	The level of contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works. These are delayed due to COVID-19 lock down.
		Payments to External Consultants - (66k) over	Property Services - (66k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(5,925k) under recovered	Recovery from Capital - (3,754k) under recovered	Property Services - (3,754k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are delayed due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital in relation to down time during lock down.
		Trading Services Recharges - (2,106k) under recovered	Property Services - (2,106k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of revenue works and is offset by a reduction in expenditure. These are delayed due to COVID-19 lock down. The income to date includes the agreed recharge to the HRA and capital in relation to down time during lock down.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	14,821	153	under	2,953	2,699	254	under
APT & C OVERTIME	186	15	under	37	14	23	under
APT & C SUPERANNUATION	2,880	35	under	573	508	65	under
APT & C NIC	1,529	24	under	302	264	38	under
MANUAL BASIC	17,165	(37)	over	3,420	3,473	(53)	over
MANUAL OVERTIME	1,056	87	under	210	88	122	under
MANUAL SUPERANNUATION	3,292	(8)	over	656	665	(9)	over
MANUAL NIC	1,711	(10)	over	341	353	(12)	over
TRAVEL AND SUBSISTANCE	26	1	under	5	1	4	under
OTHER EMPLOYEE COSTS	(28)	(5)	over	(5)	(1)	(4)	over
PENSION INCREASES	601	(32)	over	126	148	(22)	over
ADDITIONAL PENSION COSTS	13	(8)	over	2	8	(6)	over
EMPLOYEE COSTS	43,252	215	under	8,620	8,220	400	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS							
RATES	2,387	0	-	26	26	0	-
SCOTTISH WATER - UNMETERED CHARGES	38	0	-	8	5	3	under
SCOTTISH WATER - METERED CHARGES	151	(4)	over	59	64	(5)	over
RENT	1,262	0	-	506	510	(4)	over
SERVICE CHARGE	123	0	-	34	34	0	-
FACTORING CHARGES	9	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	2,287	(13)	over	206	238	(32)	over
BED AND BREAKFAST	27	3	under	5	0	5	under
PROPERTY INSURANCE	296	0	-	8	8	0	-
SECURITY COSTS	299	(9)	over	67	93	(26)	over
GROUND MAINTENANCE	52	(1)	over	0	1	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	2	1	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,676	(1)	over	359	357	2	under
LIFE CYCLE MAINTENANCE	828	16	under	181	181	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(54)	over	26	73	(47)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	0	3	(3)	over
HOUSING - RENT FREE ACCOMMODATION	0	(1)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	639	(12)	over	52	70	(18)	over
HOUSING - RENT W/O BAD PERIODS	905	(60)	over	8	118	(110)	over
ELECTRICITY - CONTRACT	835	5	under	115	123	(8)	over
ELECTRICITY - NON CONTRACT	24	1	under	2	1	1	under
GAS	217	(2)	over	43	43	0	-
HEATING OIL	12	1	under	0	0	0	-
FIXTURE & FITTINGS	554	(74)	over	70	199	(129)	over
JANITOR SERVICE	152	0	-	152	152	0	-
CLEANING CONTRACT	329	0	-	238	238	0	-
CLEANING AND JANITORIAL SUPPLIES	10	0	-	1	1	0	-
WINDOW CLEANING	2	(3)	over	0	3	(3)	over
PEST CONTROL	4	(1)	over	0	1	(1)	over
REFUSE UPLIFT	405	0	-	87	65	22	under
REMOVAL & STORAGE COSTS	18	(4)	over	3	11	(8)	over
OTHER PROPERTY COSTS	504	1	under	110	99	11	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,135	(1)	over	1,135	1,136	(1)	over
ACCOMMODATION RECHARGE TO USERS	33	(3)	over	9	9	0	-
<b>PROPERTY COSTS</b>	<b>16,603</b>	<b>(216)</b>	<b>over</b>	<b>3,512</b>	<b>3,866</b>	<b>(354)</b>	<b>over</b>



South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	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	472	(5)	over	92	89	3	under
COMPUTER EQUIPMENT MAINTENANCE	6	2	under	2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	223	24	under	46	39	7	under
EQUIPMENT, APPARATUS AND TOOLS	47	6	under	9	1	8	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	0	0	-
FURNITURE - GENERAL	21	0	-	0	0	0	-
FURNISHINGS (INCL. CROCKERY & LINEN)	0	0	-	0	1	(1)	over
MATERIALS	12,638	1,595	under	2,769	527	2,242	under
AUDIO VISUAL	10	1	under	0	0	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	0	-	0	0	0	-
FOODSTUFFS - GENERAL	2	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	2	under	9	17	(8)	over
OTHER SUPPLIES AND SERVICES	119	5	under	23	3	20	under
CATERING - CONTRACT	1	0	-	0	0	0	-
<b>SUPPLIES AND SERVICES</b>	<b>14,086</b>	<b>1,630</b>	<b>under</b>	<b>2,950</b>	<b>677</b>	<b>2,273</b>	<b>under</b>
TRANSPORT AND PLANT							
PURCHASE OF PLANT	126	9	under	20	3	17	under
FLEET SERVICES - FUEL	0	(1)	over	0	2	(2)	over
POOL CAR CHARGES-RENTAL	98	6	under	6	0	6	under
POOL CAR CHARGES-FUEL	26	1	under	1	0	1	under
POOL CAR CHARGES-ADDITIONAL COSTS	1	0	-	0	0	0	-
OTHER TRANSPORT COSTS	5	0	-	1	(1)	2	under
TRANSPORT INSURANCE	44	6	under	10	0	10	under
PLANT SERVICES	7	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	334	(1)	over	73	74	(1)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	2	2	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	0	-	3	3	0	-
FLEET SERVICE CHARGES LEASING	1,409	0	-	309	308	1	under
FLEET SERVICE CHARGES HIRED VEHICLES	206	0	-	46	45	1	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	2	under	3	0	3	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	0	-	26	26	0	-
FLEET SERVICE CHARGES FUEL	787	0	-	165	41	124	under
HIRE OF EXTERNAL PLANT	257	24	under	55	22	33	under
HIRE OF SCAFFOLDING	1,077	100	under	236	80	156	under
HIRE OF SKIPS	32	(8)	over	7	25	(18)	over
TAXI CHARGES - CONTRACTED	16	1	under	3	0	3	under
<b>TRANSPORT AND PLANT</b>	<b>4,612</b>	<b>140</b>	<b>under</b>	<b>967</b>	<b>630</b>	<b>337</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	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	87	(1)	over	19	10	9	under
TELEPHONES	94	0	-	18	17	1	under
MOBILE PHONES	38	(2)	over	7	9	(2)	over
ADVERTISING - OF COUNCIL SERVICES	7	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	1	0	1	under
POSTAGES/COURIERS	25	2	under	2	1	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	16	(3)	over	2	7	(5)	over
INSURANCE	217	0	-	38	38	0	-
MEDICAL COSTS	43	4	under	9	2	7	under
LEGAL EXPENSES	16	(2)	over	1	5	(4)	over
PETTY OUTLAYS	15	1	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	0	1	(1)	over
OTHER ADMIN COSTS	31	0	-	0	0	0	-
TRAINING	4	0	-	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	103	103	0	-
CENTRAL ADMINISTRATION	2,749	0	-	603	603	0	-
<b>ADMINISTRATION</b>	<b>3,805</b>	<b>(2)</b>	<b>over</b>	<b>806</b>	<b>796</b>	<b>10</b>	<b>under</b>
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	2,369	0	-	434	434	0	-
PAYMENTS TO OTHER BODIES	1,287	(1)	over	123	126	(3)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	0	-	261	261	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	0	-	152	151	1	under
HOUSING ADMINISTRATION	1,170	0	-	270	270	0	-
ASSISTANCE TO HOME OWNERS	949	0	-	75	85	(10)	over
PRIVATE INDIVIDUALS - GENERAL	0	0	-	0	1	(1)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>7,596</b>	<b>(1)</b>	<b>over</b>	<b>1,315</b>	<b>1,328</b>	<b>(13)</b>	<b>over</b>
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	18,430	2,007	under	3,929	838	3,091	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(47)	over	49	115	(66)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>18,661</b>	<b>1,960</b>	<b>under</b>	<b>3,978</b>	<b>953</b>	<b>3,025</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES							
I.T. EQUIPMENT LEASING-CONTRACT	152	8	under	29	26	3	under
INTEREST ON REVENUE BALANCES	1	0	-	0	0	0	-
<b>FINANCING CHARGES</b>	<b>153</b>	<b>8</b>	<b>under</b>	<b>29</b>	<b>26</b>	<b>3</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>108,768</b>	<b>3,734</b>	<b>under</b>	<b>22,177</b>	<b>16,496</b>	<b>5,681</b>	<b>under</b>
INCOME							
CONTRIBUTIONS FROM OTHER BODIES	(485)	0	-	(55)	(39)	(16)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	0	-	(130)	(108)	(22)	under rec
FEES AND CHARGES - GENERAL	(593)	1	under	(39)	(43)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	0	0	-
RENTAL INCOME	(4,575)	0	-	(773)	(773)	0	-
HOUSE RENTS	(4,959)	(6)	over	(827)	(828)	1	over rec
OTHER INCOME	(2,541)	1	under	(492)	(485)	(7)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	(45)	(45)	0	-
REALLOCATION OF SUPPORT COSTS	(2,242)	6	under	(285)	(282)	(3)	under rec
RECOVERY FROM CAPITAL	(40,253)	(2,664)	over	(8,822)	(5,068)	(3,754)	under rec
TRADING SERVICES RECHARGES	(37,497)	(1,218)	over	(8,218)	(6,112)	(2,106)	under rec
MANUAL TRADING SERVICES RECHARGES	(99)	0	-	(22)	0	(22)	under rec
<b>INCOME</b>	<b>(94,774)</b>	<b>(3,880)</b>	<b>under rec</b>	<b>(19,708)</b>	<b>(13,783)</b>	<b>(5,925)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>13,994</b>	<b>(146)</b>	<b>over</b>	<b>2,469</b>	<b>2,713</b>	<b>(244)</b>	<b>over</b>



**Housing and Technical Resources - HRA Variance Analysis 2020/21 (Period 3)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	66k under	APT&C Basic / Overtime / Superannuation / National Insurance 69k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	1,081k under	Repairs and Maintenance - Internal and External Contractor - 1,119k under	HRA	This underspend is due to repairs which are demand led. There is a reduced demand due to lock down. This position includes the agreed recharge for down time during COVID-19 lockdown.
Income	(1,186k) under recovered	House Rents - (267k) under recovered  Insurance Recoveries – (55k) under recovered	HRA  HRA	The under recovery is due to the timing of new build completions.  This underspend is due to the recovery of income for insurable repairs which are demand led.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Year End Transfer to/from Balance Sheet - (864k) under recovered	HRA	The under recovery reflects an anticipated transfer to reserves rather than from reserves mainly as a result of the reduction in the level of repairs completed to date. This position may be change in future periods to manage an increased level of demand for repairs post lock down.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	10,475	28	under	2,087	2,030	57	under
APT & C OVERTIME	79	(7)	over	16	27	(11)	over
APT & C SUPERANNUATION	1,919	(2)	over	382	378	4	under
APT & C NIC	985	12	under	196	177	19	under
TRAVEL AND SUBSISTANCE	44	4	under	9	1	8	under
OTHER EMPLOYEE COSTS	0	0	-	0	1	(1)	over
PENSION INCREASES	219	(9)	over	44	54	(10)	over
<b>EMPLOYEE COSTS</b>	<b>13,721</b>	<b>26</b>	<b>under</b>	<b>2,734</b>	<b>2,668</b>	<b>66</b>	<b>under</b>
PROPERTY COSTS							
RATES	105	(2)	over	0	2	(2)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(3)	over	1	3	(2)	over
SCOTTISH WATER - METERED CHARGES	8	(4)	over	1	6	(5)	over
RENT	6	0	-	0	0	0	-
SERVICE CHARGE	65	(3)	over	0	3	(3)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	0	0	-
BED AND BREAKFAST	0	(10)	over	0	14	(14)	over
PROPERTY INSURANCE	923	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	0	8	under
GROUND MAINTENANCE	4,257	0	-	136	136	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,033	1,692	under	6,583	5,460	1,123	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	48	under	192	196	(4)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	0	2	(2)	over
HOUSING - RENT FREE ACCOMMODATION	155	(2)	over	26	30	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,175	(167)	over	438	449	(11)	over
HOUSING - RENT W/O BAD PERIODS	5,860	0	-	0	1	(1)	over
ASBESTOS	139	0	-	30	30	0	-
EPC	0	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	847	0	-	140	140	0	-
GAS	301	0	-	43	43	0	-
HEATING OIL	54	0	-	4	4	0	-
SOLID FUEL	4	0	-	1	(2)	3	under
FIXTURE & FITTINGS	58	7	under	11	19	(8)	over
JANITOR SERVICE	74	(6)	over	74	80	(6)	over
CLEANING CONTRACT	384	(9)	over	384	393	(9)	over
CLEANING AND JANITORIAL SUPPLIES	60	2	under	11	8	3	under
WINDOW CLEANING	16	7	under	2	(6)	8	under
PEST CONTROL	122	3	under	19	18	1	under
REFUSE UPLIFT	0	(1)	over	0	1	(1)	over
REMOVAL & STORAGE COSTS	14	2	under	3	1	2	under
OTHER PROPERTY COSTS	34	4	under	7	1	6	under
<b>PROPERTY COSTS</b>	<b>46,661</b>	<b>1,559</b>	<b>under</b>	<b>8,114</b>	<b>7,033</b>	<b>1,081</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	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	683	0	-	74	74	0	-
COMPUTER EQUIPMENT MAINTENANCE	0	0	-	0	1	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	2	under	3	0	3	under
FURNITURE - OFFICE	10	1	under	2	0	2	under
MATERIALS	0	(1)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	1	under	1	0	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	2	1	1	under
LAUNDRY COSTS	16	2	under	3	0	3	under
OTHER SUPPLIES AND SERVICES	32	(1)	over	6	6	0	-
HEALTH AND SAFETY	15	1	under	3	1	2	under
OUTSOURCED MAIL	0	(3)	over	0	3	(3)	over
<b>SUPPLIES AND SERVICES</b>	<b>996</b>	<b>2</b>	<b>under</b>	<b>94</b>	<b>89</b>	<b>5</b>	<b>under</b>
TRANSPORT AND PLANT							
POOL CAR CHARGES-RENTAL	26	2	under	0	0	0	-
POOL CAR CHARGES-FUEL	6	0	-	0	0	0	-
POOL CAR CHARGES-ADDITIONAL COSTS	1	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	3	3	0	-
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	71	(4)	over	11	11	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	0	0	0	-
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	1	1	0	-
FLEET SERVICE CHARGES FUEL	21	1	under	3	2	1	under
STORAGE	4	0	-	1	0	1	under
TAXI CHARGES - CONTRACTED	0	(1)	over	0	1	(1)	over
<b>TRANSPORT AND PLANT</b>	<b>195</b>	<b>1</b>	<b>under</b>	<b>19</b>	<b>18</b>	<b>1</b>	<b>under</b>



South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	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	61	0	-	12	3	9	under
BULK PRINTING	53	0	-	8	0	8	under
TELEPHONES	84	0	-	13	11	2	under
MOBILE PHONES	27	(6)	over	4	8	(4)	over
ADVERTISING - OF COUNCIL SERVICES	22	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	2	0	2	under
POSTAGES/COURIERS	132	0	-	25	16	9	under
SMS MESSAGING	0	0	-	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	0	0	0	-
MEDICAL COSTS	25	3	under	5	0	5	under
LEGAL EXPENSES	61	5	under	0	1	(1)	over
PETTY OUTLAYS	4	(2)	over	1	2	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	0	2	under
PAYPOINT AGENCY FEES	49	(4)	over	9	10	(1)	over
INTERNET AGENCY FEES	6	1	under	1	0	1	under
OTHER ADMIN COSTS	15	(1)	over	3	3	0	-
CONFERENCES - OFFICIALS	7	1	under	1	0	1	under
TRAINING	0	(2)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	718	718	0	-
<b>ADMINISTRATION</b>	<b>5,644</b>	<b>1</b>	<b>under</b>	<b>804</b>	<b>776</b>	<b>28</b>	<b>under</b>
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	3,110	0	-	682	682	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	0	0	-
<b>PAYMENT TO OTHER BODIES</b>	<b>3,176</b>	<b>0</b>	<b>-</b>	<b>682</b>	<b>682</b>	<b>0</b>	<b>-</b>
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	5	0	5	under
<b>PAYMENT TO CONTRACTORS</b>	<b>100</b>	<b>0</b>	<b>-</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>under</b>

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 ESTIMATE TO DATE	PERIOD 3 ACTUAL TO DATE	PERIOD 3 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES							
INTEREST-DEBT CHARGES	18,008	0	-	3,947	3,947	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	0	0	-
CFCR	19,448	0	-	3,357	3,357	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	0	0	-
<b>FINANCING CHARGES</b>	<b>37,456</b>	<b>0</b>	<b>-</b>	<b>7,304</b>	<b>7,304</b>	<b>0</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>107,949</b>	<b>1,589</b>	<b>under</b>	<b>19,756</b>	<b>18,570</b>	<b>1,186</b>	<b>under</b>
INCOME							
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	(270)	(270)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	(700)	(700)	0	-
RENTAL INCOME	(460)	0	-	0	0	0	-
HOUSE RENTS	(95,717)	(133)	over	(15,953)	(15,686)	(267)	under rec
LOCK UP RENTS	(2,524)	0	-	(620)	(620)	0	-
COMMISSION	(216)	0	-	(26)	(26)	0	-
INSURANCE RECOVERIES	(250)	0	-	(55)	0	(55)	under rec
OTHER INCOME	(2,058)	0	-	(271)	(271)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	(157)	(157)	0	-
YEAR END T/FER TO BALANCE SHEET	(315)	(1,456)	over	(69)	795	(864)	under rec
<b>INCOME</b>	<b>(107,949)</b>	<b>(1,589)</b>	<b>under rec</b>	<b>(18,121)</b>	<b>(16,935)</b>	<b>(1,186)</b>	<b>under rec</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>1,635</b>	<b>1,635</b>	<b>0</b>	<b>-</b>

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 19 June 2019 (No.3)

Social Work Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 19/06/20 £m	Actual to Period 3 to 19/06/20 £m	Variance to 19/06/20 £m
Performance and Support	8.044	8.044	0.000	1.649	1.648	0.001 under
Children and Families	35.610	35.610	0.000	7.319	7.351	(0.032) over
Adults and Older People	127.251	127.251	0.000	25.240	25.239	0.001 under
Justice and Substance Misuse	1.506	1.506	0.000	0.193	0.163	0.030 under
COVID-19	0.000	0.000	0.000	0.000	0.122	(0.122)
<b>Total Finance and Corporate Resources</b>	<b>172.411</b>	<b>172.411</b>	<b>0.000</b>	<b>34.401</b>	<b>34.523</b>	<b>(0.122) over</b>

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

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(881k) over	Managerial Support Specialist - (294k) over	Adults and Older People - (210k) over	The overspend is a result of turnover being less than anticipated to date and additional posts to meet requirements within Home Care.
			Children and Families - (89k) over	The overspend is a result of turnover being less than anticipated to date.
		Social Workers - 56k under	Adults and Older People - 87k under	This is a result of vacancies which are actively being recruited.
		Care Staff - (13k) over	Adults and Older People - 276k under	The underspend in care staff is non-recurring and is a result of a timing difference between the decommissioning of existing residential facilities and the opening of the new replacement facility.
			COVID-19 - (268k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Employee Costs (cont)		Home Carers - (609k) over	Adults and Older People - (149k) over	The overspend is a result of Home Care recruitment for future vacancies to maintain staffing levels.
			COVID-19 - (460k) over	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
Property Costs	(86k) over	Cleaning and Janitorial Supplies and Equipment - (61k) over	COVID-19 - (70k) over	These costs related to expenditure on hygiene products in response to COVID-19.
Supplies and Services	(1,431k) over	Computer Equipment Purchase - (81k) over	Adults and Older People - (80k) over	This overspend relates to the license costs associated with the new home care scheduling system.
		Protective Clothing and Uniforms - (1,214k) over	COVID-19 - (1,215k) over	These costs relate to the additional requirement for Personal Protective Equipment (PPE) in responding to COVID-19.
		Catering - Contract - (101k) over	Adults and Older People - (85k) over	As a result of COVID-19 there has been a delay in implementing 2020/2021 savings, offset by COVID-19 funding from the Scottish Government.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Payment to Other Bodies	(149k) over	Payment to Voluntary Organisations - (171k) under	Adults and Older People - (44k) over  COVID-19 - (125k) over	This overspend relates to the final payments being made to South Lanarkshire Carers Network prior to the cessation of the service.  This expenditure relates to payments to Voluntary Action South Lanarkshire to provide additional support to Carers during COVID-19.
Payments to Contractors	(572k) over	Long Term Care - (173k) over  Home Care - (349k) over  Day Related Activities incl Residential Placements - (75k) over	Adults and Older People - 231k under  COVID-19 - (395k) over  Adults and Older People - (231k) over  COVID-19 - (118k) over  Children and Families - (64k) over	The underspend reflects the current demand for residential and nursing care.  This expenditure related to the response to COVID-19 to create capacity in hospitals.  This overspend reflects current demand for the external home care service.  These costs relate to the response to COVID-19 to maintain existing service delivery. This overspend is a result of the increased requirement for children's residential school and secure placements.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income	2,957k over recovered	Fees and Charges - General - (103k) under recovered	Adults and Older People - (103k) under recovered	In responding to COVID-19, day care services and services in the community were suspended. Service user charges have been adjusted to reflect the services being delivered, resulting in a under recovery of income.
		Charges to Health Boards - 3,027k over recovered	Adults and Older People - 313k over recovered	This over recovery is offsetting the non-achievement of savings and loss of income as a result of the response to COVID-19.
			COVID-19 - 2,714k over recovered	This over recovery of income is currently offsetting the expenditure incurred in response to COVID-19.
		Other Income - 74k over recovered	Children and Families - 71k over recovered	This is in relation to the recovery of costs from the Home Office for services provided to unaccompanied asylum seeking children in South Lanarkshire children's care facilities.

South Lanarkshire Council

Social Work Resources - 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							
ADMIN & CLERICAL STAFF - APT&C BASIC	4,517	(1)	over	900	894	6	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(16)	over	0	18	(18)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	794	(3)	over	157	165	(8)	over
ADMIN & CLERICAL STAFF - APT&C NIC	304	1	under	60	67	(7)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	16,897	(7)	over	3,390	3,541	(151)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	(33)	over	7	59	(52)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,063	(34)	over	615	677	(62)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,694	(20)	over	340	369	(29)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,518	58	under	2,295	2,204	91	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(5)	over	7	12	(5)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,063	(42)	over	411	448	(37)	over
BASIC GRADE SOCIAL WORKERS NIC	1,182	4	under	235	228	7	under
HOSPITAL SOCIAL WORKERS BASIC	255	21	under	51	15	36	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	49	4	under	10	3	7	under
HOSPITAL SOCIAL WORKERS NIC	26	2	under	5	2	3	under
INSTRUCTORS BASIC	1,457	(5)	over	290	304	(14)	over
INSTRUCTORS OVERTIME	0	(3)	over	0	4	(4)	over
INSTRUCTORS SUPERANNUATION	248	(6)	over	49	58	(9)	over
INSTRUCTORS NIC	124	(1)	over	25	26	(1)	over
CARE STAFF - APT&C BASIC	17,709	134	under	3,493	3,274	219	under
CARE STAFF - APT&C OVERTIME	358	(97)	over	59	266	(207)	over
CARE STAFF - APT&C SUPERANNUATION	3,058	(16)	over	604	619	(15)	over
CARE STAFF - APT&C NIC	1,426	(5)	over	282	292	(10)	over
HOME CARERS BASIC	17,777	(113)	over	3,541	3,821	(280)	over
HOME CARERS OVERTIME	857	(62)	over	27	256	(229)	over
HOME CARERS SUPERANNUATION	3,192	(54)	over	636	710	(74)	over
HOME CARERS NIC	1,490	(13)	over	297	323	(26)	over
TRAVEL AND SUBSISTENCE	376	(1)	over	29	31	(2)	over
OTHER EMPLOYEE COSTS	359	3	under	47	43	4	under
PENSION INCREASES	327	(1)	over	76	77	(1)	over
ADDITIONAL PENSION COSTS	0	(5)	over	0	13	(13)	over
EMPLOYEE COSTS	91,213	(316)	over	17,938	18,819	(881)	over



South Lanarkshire Council

Social Work Resources - 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
PROPERTY COSTS							
RATES	391	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	42	1	under	6	6	0	
SCOTTISH WATER - METERED CHARGES	168	(4)	over	34	35	(1)	over
RENT	411	(1)	over	41	42	(1)	over
PROPERTY INSURANCE	31	0		0	0	0	
SECURITY COSTS	4	0		0	9	(9)	over
GROUND MAINTENANCE	3	1	under	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	0		0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	59	0		5	4	1	under
GAS HEATING LEASE COSTS	0	0		0	2	(2)	over
ELECTRICITY - CONTRACT	481	5	under	31	29	2	under
GAS	372	7	under	62	54	8	under
FIXTURE & FITTINGS	0	(3)	over	0	3	(3)	over
JANITOR SERVICE	36	(2)	over	36	38	(2)	over
CLEANING CONTRACT	272	4	under	271	288	(17)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	133	(40)	over	24	85	(61)	over
HEALTH & HYGIENE MATERIALS	3	(9)	over	0	10	(10)	over
WINDOW CLEANING	14	1	under	2	0	2	under
PEST CONTROL	1	0		0	0	0	
REFUSE UPLIFT	41	2	under	6	7	(1)	over
OTHER PROPERTY COSTS	187	2	under	28	20	8	under
PROPERTY COSTS	2,649	(36)	over	547	633	(86)	over

South Lanarkshire Council

Social Work Resources - 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	150	(3)	over	4	85	(81)	over
COMPUTER EQUIPMENT MAINTENANCE	87	5	under	4	0	4	under
I.T. EQUIPMENT MAINT-CONTRACT	248	4	under	18	15	3	under
I.T. ELECTRONIC MESSAGING	182	(1)	over	64	71	(7)	over
EQUIPMENT, APPARATUS AND TOOLS	152	(2)	over	7	10	(3)	over
SMALL TOOLS	2	0		0	0	0	
AIDS & ADAPTIONS	2,775	(4)	over	43	50	(7)	over
SUPPLIES FOR CLIENTS	598	4	under	107	105	2	under
FURNITURE - OFFICE	0	0		0	2	(2)	over
FURNITURE - GENERAL	0	(2)	over	0	5	(5)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	(12)	over	4	14	(10)	over
MATERIALS	11	1	under	3	3	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0	12	(12)	over
FOODSTUFFS - GENERAL	0	(1)	over	0	0	0	
PROVISIONS - GENERAL	164	3	under	25	22	3	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	518	(2)	over	88	90	(2)	over
BEVERAGES	47	(2)	over	10	8	2	under
SCHOOL MILK	52	2	under	5	5	0	
PROTECTIVE CLOTHING & UNIFORMS	215	(1,142)	over	8	1,222	(1,214)	over
LAUNDRY COSTS	5	(2)	over	0	4	(4)	over
OTHER SUPPLIES AND SERVICES	53	(7)	over	9	7	2	under
CATERING - CONTRACT	416	(10)	over	416	517	(101)	over
CATERING - OUTWITH CONTRACT	100	14	under	5	4	1	under
<b>SUPPLIES AND SERVICES</b>	<b>5,798</b>	<b>(1,157)</b>	<b>over</b>	<b>820</b>	<b>2,251</b>	<b>(1,431)</b>	<b>over</b>
TRANSPORT AND PLANT							
POOL CAR CHARGES-RENTAL	126	8	under	28	17	11	under
POOL CAR CHARGES-FUEL	43	2	under	10	7	3	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	0		2	1	1	under
OTHER TRANSPORT COSTS	816	0		62	60	2	under
INSURANCE	24	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	0		17	18	(1)	over
FLEET SERVICE CHARGES - LEASING	316	2	under	72	67	5	under
FLEET SERVICE CHARGES - HIRED VEHICLES	24	0		4	3	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	20	1	under	3	0	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	4	under	7	3	4	under
FLEET SERVICE CHARGES - FUEL	337	10	under	49	36	13	under
FLEET SERVICE CHARGES - DRIVERS	2,520	1	under	581	619	(38)	over
HIRE OF EXTERNAL VEHICLES	7	(5)	over	1	13	(12)	over
<b>TRANSPORT AND PLANT</b>	<b>4,338</b>	<b>23</b>	<b>under</b>	<b>836</b>	<b>844</b>	<b>(8)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - 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	169	(6)	over	25	24	1	under
TELEPHONES	210	(5)	over	41	45	(4)	over
MOBILE PHONES	259	(6)	over	59	87	(28)	over
ADVERTISING - RECRUITMENT	4	0		0	0	0	
ADVERTISING - OTHER	32	2	under	5	2	3	under
POSTAGES/COURIERS	101	(3)	over	17	9	8	under
MEMBERSHIP FEES/SUBSCRIPTIONS	43	(3)	over	29	32	(3)	over
INSURANCE	70	0		0	0	0	
MEDICAL COSTS	27	(9)	over	5	18	(13)	over
LEGAL EXPENSES	268	11	under	42	24	18	under
HOSPITALITY / CIVIC RECOGNITION	1	(2)	over	0	2	(2)	over
OTHER ADMIN COSTS	14	0		1	8	(7)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	1	under	1	0	1	under
TRAINING	32	(1)	over	7	8	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	403	0		0	0	0	
<b>ADMINISTRATION</b>	<b>1,643</b>	<b>(21)</b>	<b>over</b>	<b>232</b>	<b>259</b>	<b>(27)</b>	<b>over</b>
PAYMENT TO OTHER BODIES							
OTHER LOCAL AUTHORITIES	35	1	under	2	0	2	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		6	6	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,313	(82)	over	420	591	(171)	over
PAYMENTS TO OTHER BODIES	3,707	(1)	over	505	503	2	under
PRIVATE INDIVIDUALS - GENERAL	795	12	under	146	125	21	under
SOCIAL WORK - FOSTER PARENTS	5,482	0		1,303	1,305	(2)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		14	14	0	
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		280	280	0	
DIRECT PAYMENTS	6,836	0		1,544	1,545	(1)	over
<b>PAYMENT TO OTHER BODIES</b>	<b>19,935</b>	<b>(70)</b>	<b>over</b>	<b>4,220</b>	<b>4,369</b>	<b>(149)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - 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
PAYMENT TO CONTRACTORS							
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(1)	over	0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,225	0		33	35	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	48,226	(204)	over	7,657	7,830	(173)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	23,636	(10)	over	1,266	1,615	(349)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,314	(1)	over	16	24	(8)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,041	0		18	7	11	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,176	11	under	1,374	1,337	37	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,593	(2)	over	979	979	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENT	4,457	4	under	544	619	(75)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	(4)	over	7	19	(12)	over
<b>PAYMENT TO CONTRACTORS</b>	<b>105,703</b>	<b>(207)</b>	<b>over</b>	<b>11,894</b>	<b>12,466</b>	<b>(572)</b>	<b>over</b>
TRANSFER PAYMENTS							
DIRECT ASSISTANCE TO PERSONS	3,029	(3)	over	610	560	50	under
SECTION PAYMENTS	83	5	under	13	1	12	under
<b>TRANSFER PAYMENTS</b>	<b>3,112</b>	<b>2</b>	<b>under</b>	<b>623</b>	<b>561</b>	<b>62</b>	<b>under</b>
FINANCING CHARGES							
LEASING CHARGES - FINANCE	2	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	261	13	under	60	47	13	under
<b>FINANCING CHARGES</b>	<b>263</b>	<b>13</b>	<b>under</b>	<b>60</b>	<b>47</b>	<b>13</b>	<b>under</b>
<b>TOTAL EXPENDITURE</b>	<b>234,654</b>	<b>(1,769)</b>	<b>over</b>	<b>37,170</b>	<b>40,249</b>	<b>(3,079)</b>	<b>over</b>

South Lanarkshire Council

Social Work Resources - 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
INCOME							
NON RELEVANT GOVERNMENT GRANT	(5,773)	0		(1,113)	(1,113)	0	
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(23,663)	0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(311)	0		(110)	(110)	0	
FEES AND CHARGES - GENERAL	(5,218)	8	under	(1,233)	(1,130)	(103)	over
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(998)	(7)	over	(193)	(152)	(41)	over
CHARGES TO HEALTH BOARDS	(25,432)	1,664	under	(114)	(3,141)	3,027	under
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(239)	0		0	0	0	
RENTAL INCOME	(26)	0		0	0	0	
OTHER INCOME	(218)	58	under	(6)	(80)	74	under
REALLOCATION OF SUPPORT COSTS	(365)	0		0	0	0	
<b>INCOME</b>	<b>(62,243)</b>	<b>1,723</b>	<b>over rec</b>	<b>(2,769)</b>	<b>(5,726)</b>	<b>2,957</b>	<b>over rec</b>
<b>NET EXPENDITURE</b>	<b>172,411</b>	<b>(46)</b>	<b>over</b>	<b>34,401</b>	<b>34,523</b>	<b>(122)</b>	<b>over</b>

