



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 31 July 2019

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, 08 August 2019

Time: 14:00

Venue: Committee Room 5, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Members are reminded to bring their fully charged tablets to the meeting

Yours sincerely

Lindsay Freeland
Chief Executive

Members

Monique McAdams (Chair), Archie Buchanan, Janine Calikes, Mary Donnelly, Eric Holford, Mark Horsham, Martin Lennon, Margaret B Walker, Jim Wardhaugh, Jared Wark

Substitutes

Graeme Campbell, Margaret Cowie, Maureen Devlin, Geri Gray, Ian Harrow, Carol Nugent,

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 5 - 8
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 9 May 2019 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- | | |
|--|------------------|
| 3 Revenue Budget Monitoring Final Outturn and Annual Report and Accounts 2018/2019 | 9 - 34 |
| Report dated 17 July 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 4 Revenue Budget Monitoring 2018/2019 - Detailed Resource Analysis | 35 - 110 |
| Report dated 17 July by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 5 2018/2019 Recurring Variances and 2019/2020 Outlook | 111 - 132 |
| Report dated 1 May 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 6 Revenue Budget Monitoring 2019/2020 | 133 - 136 |
| Report dated 17 July 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 7 Revenue Budget Monitoring 2019/2020 - Detailed Resource Analysis | 137 - 174 |
| Report dated 17 July 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 8a Capital Budget Monitoring 2018/2019 General Fund Capital Programme | 175 - 180 |
| Report dated 16 July 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 8b Capital Budget Monitoring 2018/2019 - Housing Capital Programme | 181 - 184 |
| Report dated 16 July 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 9a Capital Budget Monitoring 2019/2020 -General Fund Capital Programme | 185 - 204 |
| Report dated 16 July 2019 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 9b Capital Budget Monitoring 2019/2020 - Housing Capital Programme | 205 - 210 |
| Report dated 16 July 2019 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: Gordon Bow

Clerk Telephone: 01698 454719

Clerk Email: gordon.bow@southlanarkshire.gov.uk

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held in Committee Room 5, Council Offices, Almada Street, Hamilton on 9 May 2019

Chair:

Councillor Monique McAdams

Councillors Present:

Councillor Isobel Dorman, Councillor Eric Holford, Councillor Mark Horsham, Councillor Martin Lennon, Councillor Margaret B Walker, Councillor Jared Wark,

Councillors' Apologies:

Councillor Archie Buchanan, Councillor Janine Calikes, Councillor Jim Wardhaugh

Attending:

Finance and Corporate Resources

G Cochran, Administration Assistant; H Goodwin, Finance Manager (Resources); L O'Hagan, Finance Manager (Strategy); S McLeod, Administration Officer; J Taylor, Head of Finance (Strategy)

Housing and Technical Resources

D Craig, Property Manager (Commercial)

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 21 March 2019 were submitted for approval as a correct record.

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

3 Revenue Budget Monitoring 2018/2019

A report dated 1 May 2019 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period ending 1 March 2019 (Period 13).

The figures included an underspend of £12.530 million on the General Fund Revenue Account and a breakeven position on the Housing Revenue Account. Following a transfer to Reserves, there was an underspend of £7.030 million.

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

Following a probable outturn exercise, it was forecast that there would be an underspend of £13.257 million at the year end, before any transfer to Reserves. Taking into account all transfers to Reserves agreed at the meeting of the Executive Committee on 13 February 2019, the outturn position was an underspend of £7.063 million.

A detailed analysis of each Resource's outturn position was provided in the report.

To meet a number of corporate pressures, it was proposed to allocate £4.000 million to reducing savings requirements and a further £1.305 million to meet the terms of the 2018/2019 pay award. Taking those adjustments into account, a revised underspend of £1.758 million for the General Fund Revenue Account was forecast. A further £1.000 million would be transferred to reduce savings requirements for 2019/2020, reducing the underspend figure to £0.758 million.

At 1 March 2019, Trading Services' actual surplus totalled £7.481 million, representing an under recovery of £2.612 million against the phased budget.

The Forum decided:

- (1) that the underspend of £12.530 million on the General Fund Revenue Account before transfers to reserves at 1 March 2019, as detailed in Appendix 1 to the report, and forecast to 31 March 2019, be noted;
- (2) that the underspend of £7.030 million on the General Fund Revenue Account after transfers to Reserves, as detailed in Appendix 2 to the report, and forecast to 31 March 2019 be noted;
- (3) that the breakeven position on the Housing Revenue Account at 1 March 2019 and the forecast to 31 March 2019 of a breakeven position be noted; and
- (4) that the actual surplus achieved by the Trading Operations of £7.481 million at 1 March 2019, representing an under recovery of £2.612 million against the phased budget, be noted.

[Reference: Minutes of the Executive Committee of 13 March 2019 (Paragraph 4)]

4 Revenue Budget Monitoring 2018/2019 – Detailed Resource Analysis

A report dated 1 May 2019 by the Executive Director (Finance and Corporate Resources) was submitted on the detailed financial analysis as at 1 March 2019 (Period 13) for each of the Council's Resources.

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 1 March 2019 (Period 13)
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 1 March 2019 (Period 13)
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 1 March 2019 (Period 13)

Officers responded to members' questions on various aspects of the report.

The Forum decided: that the financial position for each of the individual Resources' revenue budgets for 2018/2019 at 1 March 2019 (Period 13) be noted.

[Reference: Minutes of 21 March 2019 (Paragraph 4)]

5 Revenue Budget Monitoring 2018/2019 – Trading Operations’ Performance Review – Property Services

A report dated 24 April 2019 by the Executive Director (Housing and Technical Resources) was submitted on the financial and operational performance of Property Trading Operation for the period ending 1 March 2019 (Period 13).

Details were also provided on a number of key operational and personnel issues including:-

- ◆ absence statistics for the period 1 April 2018 to 1 March 2019 by Service and type, including details of Management Interventions during the reporting period
- ◆ operational activity undertaken within Property Services during the performance reporting period

Officers responded to members’ questions on various aspects of the report.

The Forum decided: that the position as at 1 March 2019 (Period 13) be noted.

[Reference: Minutes of 24 January 2019 (Paragraph 5)]

6 Review of Trading Services – 2019/2020 Update

A report dated 16 April 2019 by the Executive Director (Finance and Corporate Resources) was submitted advising of an exercise carried out to fulfil the Council’s annual requirement to review existing and potential Trading Services.

Details of how the review had been carried out, including the criteria each Service had been assessed against and the outcome, were provided. The review exercise had shown that, under current guidelines, the existing trading activities should transfer the budget for the Property Trading Service to Housing and Technical Resources, and for Roads and Fleet Trading Services to Community and Enterprise Resources.

An analysis of other potential trading activities, identified by CIPFA, had been assessed against the same criteria and had resulted in no additional services being proposed.

At its meeting on 1 May 2019, the Executive Committee had approved the transfer of those Trading Services.

The Forum decided: that the transfer of Fleet and Roads to the Community and Enterprise Resources’ budget and the transfer of Property Trading Services to the Housing and Technical Resources’ budget be noted.

[Reference: Minutes of the Executive Committee of 1 May 2019 (Paragraph 5)]

7a Capital Programme Monitoring 2018/2019 – General Fund Capital Programme

A report dated 1 May 2019 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2018/2019 at 1 March 2019 (Period 13)

The General Fund Capital Programme for 2018/2019 totalled £66.819 million. At 1 May 2019, £51.707 million had been spent against a phased budget of £56.307 million, representing expenditure of £4.600 million behind profile.

The physical progress achieved on the General Fund Capital Programme 2018/2019 at 1 March 2019 was detailed in Appendices D to F to the report.

The Forum decided: that the report be noted.

[Reference: Minutes of the Executive Committee of 1 May 2019 (Paragraph 3)]

7b Capital Budget Monitoring 2018/2019 – Housing Capital Programme

A report dated 1 May 2019 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2018/2019 at 1 March 2019 (Period 13).

The Housing Capital Programme for 2018/2019 totalled £53.664 million. At 1 March 2019, £45.462 million had been spent against a phased budget of £45.527 million, representing expenditure of £0.065 million behind profile.

The physical progress achieved on the Housing Capital Programme 2018/2019 at 1 March 2019 was detailed in Appendix B to the report.

The Forum decided: that the report be noted.

[Reference: Minutes of the Executive Committee of 1 May 2019 (Paragraph 3)]

8 Urgent Business

There were no items of urgent business.

Report

3

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 August 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring Final Outturn and Annual Report and Accounts - 2018/2019
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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 2018/2019,
- ◆ provide details of the full unaudited South Lanarkshire Council Accounts 2018/2019 and Charitable Accounts 2018/2019 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 position of the General Fund (Section 5 and summarised in Appendix 1), be noted;
- (2) that the proposed additional transfers to reserves by Resources and Corporate Items totalling £5.739 million (Sections 6.3, 6.7.6 and 6.8.6), be noted;
- (3) that the change to the Treasury Management Strategy to reflect the method of debt repayment be referred to Council for endorsement, be noted (section 6.7.5),
- (4) that the final outturn position of an underspend of £1.298 million, and the transfer of this underspend to the Uncommitted General Fund (Section 7.5), be noted;
- (5) that the position on the Housing Revenue Account, including the transfer from reserves of £2.613 million (Section 9), be noted;
- (6) that the publication details for the unaudited Annual Accounts for 2018/2019 (Section 10), be noted; and
- (7) that South Lanarkshire Council Accounts 2018/2019 and the Charitable Accounts 2018/2019 have been provided to members for their consideration, be noted.

3. Background

- 3.1. The Revenue reports attached provide details on the Executive Committee report dated 26 June 2019, which shows the final outturn on the Council's Revenue Budget, including Trading Operations and the Housing Revenue Account.
- 3.2. Under existing regulations, the Council's unaudited Annual Accounts for the year ended 31 March 2019 require to be submitted for audit by 30 June 2019. This deadline was met and the full unaudited Annual Accounts were submitted to the Risk and Audit Scrutiny Committee on 19 June 2019 for consideration, prior to submission to the External Auditor.
- 3.3. This report will provide information on the following areas:
 - Executive Summary on 2018/2019 Outturn Position (Section 4)
 - General Services Probable Outturn position for 2018/2019 (Section 5)
 - General Services year-end monitoring position for 2018/2019 (detailed in Section 6 and summarised in Section 7)
 - Summary of Year End Reserves position (Section 8)
 - Year-end position on the Housing Revenue Account (Section 9)
 - Information on the Annual Accounts including details of publication arrangements for the unaudited Accounts (Section 10)
 - Reconciliation of the year-end monitoring position summarised in section 6, to the figures presented in the Annual Accounts (Section 11)
 - Details of the Charities Accounts (Section 12)

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, we have provided an Executive Summary below:
 - **Final outturn position:** The position after all transfers to reserves is an underspend of £1.298 million, compared to the position of £0.758 million previously reported. This is an improvement of £0.540 million and is mainly due to an improved Council Tax position (section 5.2).
 - **Resource position:** The position after transfers to reserves is an overspend of £2.912 million, compared to the previously reported position of £3.004 million, an improvement of £0.092 million (section 6.4).
 - **Loan Charges:** The final position is an underspend of £8.703 million, an improvement of £2.803 million on the position previously reported during the year. This is due to a late change advised by Audit Scotland in relation to the approach to the principal repayment of debt. This allowed the Council to re-profile its principal repayments in 2018/2019 in relation Schools, generating an additional underspend of £2.841 million (section 6.7).
 - **Council Tax:** The final position is an over recovery of £3.138 million, mainly as a result of lower demand for the Council Tax Reduction Scheme and a slightly

higher in-year collection of Council Tax. This is an improved position of £0.432 million on that previously reported (section 6.11).

- **Transfer to Reserves:** As part of the probable outturn, the Executive Committee approved the transfer of £15.390 million to Reserves and at the year end approval is being sought to transfer a further £5.739 million including the £2.841 million of loan charges underspend, taking the total transfers to reserves to £21.129 million.
- Some of the further transfers to reserves will be used in the 2020/2021 budget to reduce the need for savings. This includes monies transferred to reserves from the Loan Charge underspend, and Interest on Revenue Balances.
- **Uncommitted Reserves:** It is proposed that this underspend of £1.298 million is added to the earmarked reserves to be used to fund future pressures, and be held in the Uncommitted General Fund (section 7.5).
- **Reserves:** The Council's General Fund Reserves at the end of 2018/2019 will be £82.785 million. There are £50 million of reserves set aside for future budget strategies of which £26 million has been allocated to specific years (section 8).
- **Annual Accounts:** The Council's Annual Accounts and Charities Accounts have been considered by the Risk and Audit Scrutiny Committee and a copy of the accounts provided to Members. A reconciliation between the accounts and figures contained in this report is provided.

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

5. 2018/2019 General Services – Summary of Final Outturn

5.1. After taking into account Transfers to Reserves approved by the Executive Committee on 13 February 2019, along with the approved commitment to fund corporate budget pressures (2019/2020 Strategy and 2018/19 additional 0.5% pay award), the Probable Outturn position anticipated was an underspend of £0.758 million. This is illustrated in the Table 1 below:

Table 1 - General Services 2018/19 Probable Outturn

	Probable Outturn £m
Forecast Underspend Before Transfers to Reserves	13.257
Less: Transfer to Reserves	(6.194)
Forecast Underspend After Transfers to Reserves	7.063
Less: Contribution to 2018/2019 Pay Award	(1.305)
Less: 2019/2020 Strategy (approved Executive Committee - 13 February 2019)	(5.000)
= General Fund Underspend (at Probable Outturn)	0.758

5.2. **Final Outturn:** The final outturn position after all transfers to Reserves is an underspend of £1.298 million. This is an improvement of £0.540 million, the details of which are summarised in Table 2 below.

Table 2 - Movement from Probable

	£m
Total Resources incl. Trading Operations (section 6.4)	0.092
Centrally Held Budgets (sections 6.6 - 6.9)	0.016
Council Tax / Council Tax Reduction Scheme (section 6.11)	0.432
Total Movement from Probable	0.540

6. 2018/2019 Year-End Position

- 6.1. **Resources (including Trading Operations):** At the Year-End, the net expenditure position for Resources (including Trading Operations) before Transfers to Reserves, is £625.631 million compared to the budget of £629.328 million. This results in an underspend of £3.697 million. The detail of this is shown in Appendix 1 with the underspend specifically shown in column 6.
- 6.2. As noted in section 4, the Executive Committee (13 February 2019) approved Transfers to Reserves. For Resources, the Transfers were £4.754 million. These are detailed in Appendix 2 for ease of reference. This represents the amount agreed at probable, adjusted to reflect the actual spend position on these items at the year-end.
- 6.3. Based on the year-end position, Resources proposed additional Transfers to Reserves totalling £1.855 million, for commitments where spend was not incurred in 2018/2019, but would be required in 2019/2020. These transfers are shown in Table 3, with more detail provided in Appendix 3.

Table 3 - Resources - Additional Proposed Transfers

Proposed Transfer	£m	£m
Community and Enterprise		
Waste Contract (Future year costs)	0.488	
Health and Safety Cemeteries (Future year costs)	0.010	
Public Health Legal Case (Future year costs)	0.200	
Local Plan (Future year costs)	0.100	
		0.798
Education		
Sanitary Products in Schools (Specific funding)	0.090	
Teachers Pay (Specific funding)	0.648	
		0.738
Finance and Corporate		
Sanitary Products in Public Places (Specific funding)	0.078	
		0.078
Housing and Technical		
Scheme of Assistance (Multi-year funding)	0.136	
Rapid Rehousing Transitional Planning (Specific funding)	0.105	
		0.241
Total Resource Additional Transfers		1.855

- 6.4. Taking all the Transfers to Reserves into account, the Resources' final outturn position is an overspend of £2.912 million (Appendix 1, col 8). This is an improved position of £0.092 million from the Probable Outturn overspend position.

- 6.5. The detailed position for each Resource is detailed in Appendix 4. Also included in Appendix 4 are explanations for significant variances for each of the Services within the Resources.
- 6.6. **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.
- 6.7. **Loan Charges:** The position at the end of the year is an underspend of £8.703 million. This is an improved position of £2.803 million on the position reported throughout the year.
- 6.7.1. The overall underspend position reflects the timing of borrowing (delayed due to using cash balances) and the interest rates achieved. In addition, the Finance Minister agreed to review the legislation during 2019/2020 which would allow councils to vary loans fund principal prepayments for debt taken before 1 April 2016. Following a late change advised by Audit Scotland, the ability to vary Loans Fund Repayments for debts pre 2016 can now be applied a year early in 2018/2019.
- 6.7.2. The Council carried out a detailed analysis of records against individual assets including schools and roads. The majority of the Council's debt which could be re-profiled relates to schools. Whilst the re-profiling had been agreed from 2019/2020 as part of the 2019/2020 budget the benefit can now be taken in 2018/2019. By changing loans fund repayments an additional underspend of £2.841 million can be taken in 2018/2019.
- 6.7.3. To do this requires a change the Council's Treasury Management Strategy. This would allow debt repayment to be spread across a longer time period.
- 6.7.4. There is no impact on the overall level of debt that will be repaid. The same amount of debt will be repaid, but the term over which it is repaid is extended. The reduction in principal debt repayments in 2018/2019 will be paid over the remaining life of the debts, and amounts to approximately £0.050 million per annum. This can be accommodated in the Loan Charges budget.
- 6.7.5. The Council are the approvers of the Treasury Management Strategy, and it is that Strategy that agrees the method of how the Council repays its debt. On that basis, there is a requirement to refer this change in approach to the Council for endorsement.
- 6.7.6. Approval was sought to transfer the £2.841 million in respect of the loans fund repayments to the Earmarked General Fund and used in the 2020/2021 Budget Strategy to reduce the savings requirement (subject to the Council's endorsement of the approach to debt repayment).

Table 4 - Loan Charges - Additional Proposed Transfers

Proposed Transfer	£m
Loan Charges Repayments - Future budget strategy (section 6.7.2)	2.841
Total Loan Charges Additional Transfers	2.841

- 6.8. **Corporate Items:** The final outturn position is an underspend of £1.687 million before transfers to reserves. This includes the impact of funding of the additional 0.5% 2018/2019 pay award (£1.305 million).

- 6.8.1. As reported during the year the underspend reflects budgets for Superannuation on Overtime, Rates, Utilities, Carbon Reduction and Pay Grade Restructure, which were not required in 2018/2019.
- 6.8.2. In addition, the actual position includes income from Feed In Tariffs and Renewable Heating Initiatives and also the repayment by Resources for 'spend to save' projects previously funded by the Central Energy Efficiency Fund (CEEF). These items are known at the year-end only, and are included in the list of proposed transfers to Reserves (Appendix 3) to meet future costs of energy projects. They do not affect the Council's position.
- 6.8.3. Also included in the Corporate Items line is the Interest on Revenue Balances (IORB) for both the Council's General Fund and in relation to the Council's Reserves.
- 6.8.4. The forecast over recovery on the General Fund IORB was included in the probable outturn, however, the actual position is an additional over recovery of £0.360 million reflecting the actual profile of spend/income realised to the end of the year. Approval is sought to transfer this additional income to Reserves to assist with the 2020/2021 Budget Strategy. The Reserves' IORB (£0.092 million) is included in Corporate Items and is an accounting entry only, as it must then be transferred to Reserves. This has no impact on the year-end position of the Council.
- 6.8.5. Finally, Corporate Items also includes the requirement to show 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 position.
- 6.8.6. As part of the probable outturn, a transfer to reserves from the Corporate Items budget line of £0.434 million was approved in respect of utilities. Due to the underspends in sections 6.8.2 and 6.8.4 above, approval was sought to transfer further amounts to reserves to meet commitments in future years. These are detailed in Table 5 and in Appendix 3:

Table 5 - Corporate Items - Additional Proposed Transfers

Proposed Transfer	£m
Feed In Tariffs - Future costs (section 6.8.2)	0.048
Renewable Heating Initiative - Future costs (section 6.8.2)	0.298
Central Energy Efficiency Fund - Future costs (section 6.8.2)	0.245
Interest on Revenue Balances (General Fund) - Future budget strategy (section 6.8.4)	0.360
Interest on Revenue Balances (Reserves) - Accounting requirement only (section 6.8.4)	0.092
Total Corporate Items Additional Transfers	1.043

- 6.8.7. The Corporate Items' position after all proposed Transfer to Reserves is an underspend of £0.210 million. This is an improved position of £0.054 million on the probable position shown for Corporate Items.
- 6.9. **Transfer to Reserves Budget Line**
- 6.9.1. **Priorities and Investments:** As reported during the year, the unutilised element of the priorities and investment budgets, which were allocations of funding for New Initiatives, was transferred to this budget line and approval received to transfer the underspend to reserves (Executive Committee, 13 February 2019). Before any

transfers to reserves, there is an underspend position of £5.202 million. After the approved transfer to reserves of £5.202 million, the position is breakeven which is in line with the position reported during the year.

- 6.9.2. **Corporate Transfers:** The overspend of £5.000 million reflects the approved transfer to reserves from the Council's underspend position, for utilisation in the 2019/2020 Budget Strategy. This is in line with the position reported during the year.
- 6.10. **Council Tax and Council Tax Reduction Scheme:** The year-end position on the Council Tax line is an over recovery of £3.138 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 6.8.5).
- 6.11. The year-end over-recovery is an improved position of £0.432 million compared to the probable position and mainly relates to lower than anticipated demand for the Council Tax Reduction Scheme payments, and slightly higher in-year collection of Council Tax and additional Council Tax Second Homes' income.
- 6.12. **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.
- 6.13. £5.408 million of capital spend is required to be recorded as revenue spend. Conversely, £1.867 million of revenue spend should be recorded as capital. The Resource positions above, include these required transfers between the revenue and capital account, and reflects the position reported to the Executive Committee on 29 May 2019 (Capital Outturn 2018/2019).

7. Summary of the General Services 2018/2019 Final Outturn Position

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

Table 6 - General Services 2018/2019 Year-End

Budget Line	Under / (Over) Before Transfer to Reserves	Total Approved Transfers to Reserves (App 2) (Exec Cttee – 13 Feb'19)	Total Additional Transfer to Reserves	Under / Over - Final Outturn
	£m	£m	£m	£m
Resources incl. Trading (sections 6.1-6.4)	3.697	(4.754)	(1.855)	(2.912)
Centrally Held Budgets (sections 6.6-6.9)	15.592	(10.636)	(3.884)	1.072
Total Expenditure	19.289	(15.390)	(5.739)	(1.840)
Council Tax Income (section 6.10)	3.138	-	-	3.138
Net Expenditure	22.427	(15.390)	(5.739)	1.298

- 7.2. The Probable Transfer to Reserves of £15.390 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 2018/2019.

7.3. Table 6 shows that before the Transfers to Reserves, there is an underspend of £22.427 million. Taking into account the Transfers agreed at Probable (Appendix 2) as well as the additional Proposed Transfers of £5.739 million (Appendix 3) gives a total Transfer to Reserves of £21.129 million.

7.4. After taking account of all known commitments and transfers to reserves, **the position on the Council's budget is an underspend of £1.298 million.**

7.5. It was proposed that this underspend of £1.298 million is added to the earmarked reserves to be used to fund future pressures, and be held in the Uncommitted General Fund.

8. Reserves

8.1. As a result of the 2018/2019 final outturn exercise, the Council's Usable Reserves at the end of 2018/2019 will be £118 million. Of this total Reserves balance, £50 million was identified for use in the Council's Revenue Budget Strategies, with £26 million currently allocated to specific years. Appendix 6 provides a final Reserves position at 31 March 2019.

8.2. Following discussions with external audit, for the purposes of the Annual Accounts, the element of the amounts earmarked for future strategies, but which have not yet been allocated to a specific years' strategy, will be reclassified and held in the Uncommitted General Fund.

8.3. It is important to note that this does not change the value of the reserves held by the Council, and does not change the balance of reserves being used for future strategies. It merely changes whether they are held in the Earmarked or Uncommitted General Fund Reserves.

8.4. Other amounts within the overall total estimated Reserves at the end of 2018/2019 relate to specific Reserves such as the Housing Revenue Account, the Insurance Fund and Capital Funds, with £13 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

	General Fund £m	Other Reserves £m	Total £m
Total Reserves (at 31 March 2019)	82.785	35.123	117.908
Less: Committed Reserves			
• Revenue Budget Strategies (amount not yet allocated to specific years - £24.264m)	45.918	4.116	50.034
• Housing Revenue Account	-	9.011	9.011
• Insurance Fund	-	3.278	3.278
• Repairs and Renewals	-	4.299	4.299
• Winter Maintenance	-	2.630	2.630
• Capital Funds (incl IT Development Fund)	-	11.789	11.789
• Government Grant carried forward	23.824	-	23.824
Uncommitted General Fund Reserve	13.043	-	13.043

9. Housing Revenue Account

- 9.1. The Housing Revenue Account is separate to the Council's General Fund. This account shows a deficit for the year of £2.613 million, which is funded from a transfer from the Housing Revenue Account Reserve. Appendix 7 shows the final outturn position to 31 March 2019 on the Housing Revenue Account. The position on the Housing Revenue Account will be breakeven after the Transfer from Reserves of £2.613 million.
- 9.2. The deficit of £2.613 million, when added to the amount brought forward from 2017/2018, gives an accumulated surplus of £9.011 million to be carried forward to 2019/2020 and will be used to meet future years' business plan commitments. This is reflected in the Council's reserves position.

10. Annual Accounts - South Lanarkshire Council

- 10.1. 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.
- 10.2. The Risk and Audit Scrutiny Committee were presented with the 2018/2019 Unaudited Accounts for their consideration at the meeting on 19 June 2019.
- 10.3. The Annual Statement of Governance will be included in the Accounts and was presented separately to the Risk and Audit Scrutiny Committee on 19 June 2019, and the Executive Committee on 26 June 2019.
- 10.4. A copy of the unaudited Annual Accounts was e-mailed to Members for information, following the Risk and Audit Scrutiny Committee on 19 June 2019.
- 10.5. 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 September 2019, having reported their findings to the Council in advance of that date. The year-end position detailed in section 6 is reflected in the Council's unaudited Annual Accounts.
- 10.6. In line with previous years, the full unaudited Annual Accounts will be available for public inspection in the Council Offices between 28 June 2019 and 19 July 2019, as prescribed by the Local Authority Accounts (Scotland) Regulations 2014. The Regulations also require publication of the Annual Accounts on the Council's website. As such, the unaudited Accounts will be available online from 28 June 2019 until the date the audited Accounts are published.

11. Annual Accounts: Restatement of Monitoring Figures Reported

- 11.1. 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.
- 11.2. Appendix 8 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).
- 11.3. The starting point for the Expenditure and Funding Analysis is the year-end outturn before transfers to reserves shown in Appendix 1 (column 5), the monitoring surplus of £22.427 million. An adjustment is made to move the Trading Operations from

Resources to Other Income and Expenditure and to move the Corporate Items from the Other Income and Expenditure to the Resources. This is where they are shown in the Annual Accounts.

- 11.4. Appendix 8 (column 3) then takes this monitoring surplus of £22.427 million, and removes the Transfers from Reserves totalling £18.672 million, as the accounting requirements require us to remove both Transfers To and Transfers From Reserves, from these reported Committee figures.
- 11.5. The table in Appendix 8 then adds the HRA outturn position (col 5) to give the Council's total position: a surplus on provision of services of £1.142 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.
- 11.6. Finally, the Expenditure and Funding Analysis position (Appendix 8, Table 1 - col 7) is adjusted for 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. 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.
- 11.7. As detailed in section 11.5, the Expenditure and Funding Analysis shows the movement on the General Fund Reserve and HRA Reserve before any transfers to/from other reserves. These 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.
- 11.8. 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 (Appendix 8, Table 2). Table 2 in Appendix 8 shows that when these transfers totalling £7.990 million (Table 2) are taken into account, the total General Fund and HRA position for the year is an increase of £9.132 million.

12. Charitable Trusts Unaudited Accounts

- 12.1. 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.
- 12.2. Copies of Council and Charitable Trust accounts were also e-mailed to Members following the Risk and Audit Scrutiny Committee on 19 June 2019.

13. Employee Implications

- 13.1. None.

14. Financial Implications

- 14.1. As detailed within this report.

15. Other Implications

- 15.1. 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.
- 15.2. There are no implications for sustainability in terms of the information contained in this report.

16. Equality Impact Assessment and Consultation Arrangements

- 16.1. 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.
- 16.2. 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)

17 July 2019

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 2019

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 31 March 2019 (No.14)

Committee

Departments:

Community and Enterprise Resources	110.587	110.658	110.095	(0.508)
Facilities Streets and Waste (Inc. Support)	64.697	64.592	64.877	(0.180)
Environmental Services (Inc. Projects)	3.995	3.914	3.966	0.029
Leisure and Culture Services	19.402	19.769	19.769	(0.367)
Planning and Economic Development	4.598	4.323	4.383	0.215
Roads	25.361	24.725	24.725	0.636
Fleet Trading Operation	(2.855)	(2.079)	(2.039)	(0.816)
Roads Trading Operation	(4.611)	(4.586)	(4.586)	(0.025)
Education Resources	312.633	308.171	312.595	0.038
Finance and Corporate Resources	34.239	34.239	34.239	0.000
Finance Services	15.083	14.780	14.780	0.303
Audit and Compliance Services	0.340	0.345	0.345	(0.005)
Information Technology Services	4.719	4.785	4.785	(0.066)
Communications and Strategy Services	1.092	1.395	1.395	(0.303)
Administration and Licensing Services	4.552	4.675	4.675	(0.123)
Personnel Services	8.453	8.259	8.259	0.194
Housing and Technical Resources	16.647	17.173	18.072	(1.425)
Housing Services	7.478	6.545	7.444	0.034
Property Services	13.329	13.363	13.363	(0.034)
Property Services Trading Operation	(4.160)	(2.735)	(2.735)	(1.425)
Social Work Resources	152.859	153.968	153.968	(1.109)
Performance and Support Services	7.901	7.176	7.176	0.725
Children and Family	29.816	31.597	31.597	(1.781)
Adults and Older People	114.023	114.218	114.218	(0.195)
Justice and Substance Misuse	1.119	0.977	0.977	0.142
Joint Boards	2.363	2.363	2.363	0.000

Total Resources

629.328	626.572	632.332	(0.738)
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Total Resources

CFCR	0.541	0.541	0.541	0.000
Loan Charges	57.505	51.605	51.605	5.900
Corporate Items	1.347	0.757	1.191	1.461
Transfer to Reserves	5.202	0.000	10.202	(5.000)
Total Expenditure	693.923	679.475	695.871	(1.948)

Council Tax	146.058	148.566	148.566	2.508
Less: Council Tax Reduction Scheme	(19.670)	(19.472)	(19.472)	0.198
Net Council Tax	126.388	129.094	129.094	2.706
General Revenue Grant	254.082	254.082	254.082	0.000
Non Domestic Rates	295.500	295.500	295.500	0.000
Transfer from Reserves	17.953	17.953	17.953	0.000
Total Income	693.923	696.629	696.629	2.706

Net Expenditure / (Surplus) Before Transfers to Reserves

0.000	(17.154)	(0.758)	0.758
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Net Expenditure / (Surplus) Before Transfers to Reserves

Transfers to Specific Reserves	0.000	0.000	0.192	(0.192)
(Surplus) After Transfers to Specific Reserves	0.000	(17.154)	(16.962)	16.962
Transfer to Earmarked General Fund	0.000	0.000	16.204	(16.204)
Surplus for Year Transferred to Uncommitted General Fund	0.000	(17.154)	(0.758)	0.758

Actual to 31/03/19 Before Transfers	Variance Annual Budget To Actual Before Transfers	Actual to 31/03/19 After Transfers	Variance Annual Budget To Actual After Transfers
£m	£m	£m	£m
Col 5	Col 6	Col 7	Col 8
109.809	0.778	111.014	(0.427)
64.029	0.668	64.812	(0.115)
3.685	0.310	3.937	0.058
19.751	(0.349)	19.751	(0.349)
4.414	0.184	4.544	0.054
23.892	1.469	23.892	1.469
(1.899)	(0.956)	(1.859)	(0.996)
(4.063)	(0.548)	(4.063)	(0.548)
308.444	4.189	312.630	0.003
34.127	0.112	34.205	0.034
14.351	0.732	14.351	0.732
0.363	(0.023)	0.363	(0.023)
4.971	(0.252)	4.971	(0.252)
1.308	(0.216)	1.386	(0.294)
4.914	(0.362)	4.914	(0.362)
8.220	0.233	8.220	0.233
16.898	(0.251)	18.038	(1.391)
6.320	1.158	7.324	0.154
13.326	0.003	13.462	(0.133)
(2.748)	(1.412)	(2.748)	(1.412)
153.990	(1.131)	153.990	(1.131)
7.227	0.674	7.227	0.674
31.702	(1.886)	31.702	(1.886)
114.121	(0.098)	114.121	(0.098)
0.940	0.179	0.940	0.179
2.363	0.000	2.363	0.000
625.631	3.697	632.240	(2.912)

Actual to 31/03/18 Before Transfers	Variance Annual Budget To Actual Before Transfers	Actual to 31/03/18 After Transfers	Variance Annual Budget To Actual After Transfers
£m	£m	£m	£m
625.631	3.697	632.240	(2.912)
0.541	0.000	0.541	0.000
48.802	8.703	51.643	5.862
(0.340)	1.687	1.137	0.210
0.000	5.202	10.202	(5.000)
674.634	19.289	695.763	(1.840)
148.737	2.679	148.737	2.679
(19.211)	0.459	(19.211)	0.459
129.526	3.138	129.526	3.138
254.082	0.000	254.082	0.000
295.500	0.000	295.500	0.000
17.953	0.000	17.953	0.000
697.061	3.138	697.061	3.138
(22.427)	22.427	(1.298)	1.298

Actual to 31/03/19 Before Transfers	Variance Annual Budget To Actual Before Transfers	Actual to 31/03/19 After Transfers	Variance Annual Budget To Actual After Transfers
£m	£m	£m	£m
(22.427)	22.427	(22.427)	22.427
0.000	0.000	1.774	(1.774)
(22.427)	22.427	(20.653)	20.653
0.000	0.000	19.355	(19.355)
(22.427)	22.427	(1.298)	1.298

Transfers to Reserves – Approved at Probable

Purpose / Description	£m
Community and Enterprise Resources	
Crematorium Sinking Fund Contribution to meet future replacement costs at the crematorium	0.050
Crematorium Shelter Funding required to manage the costs of erecting a shelter for visitors at the Crematorium	0.050
Cashless System Transfer to fund associated costs with a new cashless school system	0.175
Comfort Scheme New initiative in Lanark to encourage tourism by reimbursing businesses for allowing the public to use their toilet facilities	0.010
Flare System Transfer in respect of costs to upgrade the Flare IT system within Environmental Services.	0.052
EK Task Force Funding identified to contribute towards costs of EK Task Force	0.060
Fleet Sinking Fund Contribution to manage the cost of equipment replacement in fleet services in future years.	0.040
Total Community and Enterprise Resources Transfers Approved at Probable	0.437
Adjust: Reduction in transfer to reflect final outturn position (EK Task Force – decrease £0.030m)	(0.030)
Revised Community and Enterprise Resources Transfers Approved at Probable	0.407
Education Resources	
ELC 1140 Specific Grant Underspend on the Early Years 1140 specific grant due to timing of staff recruitment which is required to meet costs of the service in future years.	0.927
Support Service Co-Ordinators Grade Funding to manage the future costs of job evaluation claims	0.300
Early Years Workers Non Specific Grant Underspend to be carried forward to manage future costs in relation to Early Years' service	0.497
Pupil Equity Fund (already reported) The funding received from the Government can be used up to the end of the school term (June 2019). The underspend reflects the element of the funding that will be utilised in April to June 2019.	2.300
ICT Funding Contribution to support the funding required for the renewal of the schools ICT contract.	0.400
Total Education Transfers Approved at Probable	4.424
Adjust: Reduction in transfer to reflect final outturn position (ELC 1140 Grant - decrease £0.060m, Support Co-ordinators - decrease £0.150m, PEF - decrease £0.766m)	(0.976)
Revised Education Transfers Approved at Probable	3.448
Housing and Technical Resources	
Homelessness The grant from the Scottish Government included funding for Homelessness. Due to implementation timescales and the level of bad debts being lower than anticipated there is an underspend in the current year to be carried forward to manage the cost of homelessness in future years.	0.899
Total Housing and Technical Resources Transfers Approved at Probable	0.899
Total Resource Transfers to Reserves Approved at Probable	5.760
Adjust: Total Reduction in transfer to reflect final outturn position	(1.006)
Revised Resource Transfers to Reserves Approved at Probable	4.754

Centrally Held Budgets	
Corporate Items - Transfers to Reserves	
Utilities Carry forward of underspend in 2018/2019 to manage any shortfall in 2019/2020 based on current price increase predictions.	0.434
Total Corporate Items Transfers to Reserves	0.434
Transfers to Reserves - Priorities and Investments	
Teachers incl. Classroom Support The 2018/2019 budget contains funding for 2 years. The transfer reflects the element required to be transferred to fund the associated costs in 2019/2020.	1.730
Employability The 2018/2019 budget contains funding for 2 years. The transfer reflects the element required to be transferred to fund the associated costs in 2019/2020.	3.211
School Breakfast Clubs Underspends were anticipated in the current year due to the rollout of the pilots. This is being carried forward to meet the costs in 2019/2020.	0.100
Holiday Lunch Clubs Underspends were anticipated in the current year due to the rollout of the pilots. This is being carried forward to meet the costs in 2019/2020.	0.150
Total Priorities and Investments Budget Transfers (Transfer to Reserves Line)	5.191
Adjust: Increase in transfer to reflect final outturn position (Employability - Increase £0.063m, Breakfast Clubs - decrease £0.052m)	0.011
Revised Priorities and Investments Budget Transfers (Transfer to Reserves Line)	5.202
Corporate Transfers	
2019/2020 Strategy Underspend in 2018/2019 due to loan charges and council tax to be carried forward and used to manage the 2019/2020 budget strategy.	4.000
Total Corporate Transfers	4.000
Adjust: Additional transfer agreed as part of Probable	1.000
Revised Corporate Transfers	5.000
Total Centrally Held Budgets – Transfers to Reserves	10.636
Total Transfers to Reserves – Approved at Executive Committee (13 February 2019)	15.385
Adjust: Total Reduction in transfer to reflect final outturn position (Resources and Corporate Items above)	0.005
Revised Transfers to Reserves – Approved at Probable	15.390

Transfers to Reserves – Additional Proposed Transfers

Purpose / Description	£m
Community and Enterprise Resources	
Waste Contract Transfer of credit from contractor in respect of waste contract to be used to assist in managing future cost pressures.	0.488
Health and Safety Cemeteries Transfer of funding from 2018/2019 to fund 2019/2020 costs of health and safety requirements in cemeteries.	0.010
Public Health Legal Case Transfer to fund costs following completion of the public safety legal case.	0.200
Local Plan Transfer to fund additional costs associated with the multi-year production of the Local Plan which will be completed in 2019/2020.	0.100
Total Community and Enterprise Resources	0.798
Education Resources	
Sanitary Products in Schools The underspend in the specific grant funding will be used in the remainder of the academic year (April-June 2019).	0.090
Teachers Pay Funding The grant not utilised in the current year to be carried forward to manage cost of teachers pay award in 2019/2020.	0.648
Total Education Resources	0.738
Finance and Corporate Resources	
Sanitary Products in Public Places The transfer of specific grant funding to meet costs of goods ordered but which will not be received until 2019/2020.	0.078
Total Finance and Corporate Resources	0.078
Housing and Technical Resources	
Scheme of Assistance This is a multi-year demand led budget which can fluctuate annually. The carry forward will assist in managing demand across future years.	0.136
Rapid Rehousing Transition Plan Underspend due to timing of funding. Transfer of funding to meet cost of Strategy Co-Ordinator in future years (approved at Housing and Technical Committee, 23 January 2019).	0.105
Total Housing and Technical Resources	0.241
Total Resource Transfers to Reserves	1.855
Loan Charges	
Loan Charges Due to the review of loans fund repayments following the Stage 1 Budget Bill and the late change by Audit Scotland to allow the application of this review to apply in 2018/2019, the underspend will be carried forward and used in the 2020/2021 Budget Strategy to reduce the savings requirement (section 6.7.6).	2.841
Total Loan Charges Transfer to Reserves	2.841
Corporate Budget	
Central Energy Efficiency Fund (CEEF) 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.	0.245

Feed In Tariff Income Carry forward income received from energy transferred back to the grid for use in future years on energy efficiency related projects.	0.048
Renewable Heat Initiative Income Carry forward subsidy income received from the Government for use on future energy efficiency related projects.	0.298
Interest on Revenue Balances – General Fund The income received on General Fund revenue balances during the year was higher than anticipated. The proposal is to transfer this additional income to use in the 2020/2021 Budget Strategy.	0.360
Interest on Revenue Balances – Reserves The Council generates Revenue on its Reserves balances during the year. However, accounting treatment prohibits the direct credit of this to Reserves. Instead the income is credited to the General Fund and then transferred to the appropriate Reserve as part of the year end closing entries.	0.092
Total Corporate Budget Lines Transfers to Reserves	1.043
Total Centrally Held Budget Lines Transfers to Reserves	3.884
Total Additional Proposed Transfers to Reserves	5.739
Summary of Transfers to Reserves	£m
Transfers Approved at Probable	15.385
Adjust: Total Reduction in transfer to reflect final outturn position (shown in Appendix 3)	0.005
Revised Transfers Approved at Probable	15.390
Proposed Additional Transfers (Tables 2 and 3 in Report)	5.739
Total Transfers to Reserves	21.129

Resource 2018/2019 Final Outturn Position

The final outturn position for the year ended 31 March 2019, has been now been confirmed. There are examples of where commitments have not fully spent in 2018/2019, but which will spend in 2019/2020. 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 5 of the report.

The table shows an underspend of £3.697 million on the Resources' (including Trading Operations) current year budgets before any Transfers to Reserves for commitments.

After Transfers to Reserves of £6.609 million (col 3 and 4), the Resource position is an overspend for the year of £2.912 million (col 5). This is an improved position of £0.092 million compared to the Probable Outturn overspend of £3.004 million.

Budget Line				
	Under / (Over) Before Transfer to Reserves col 2	Approved Probable Outturn Transfers to Reserves col 3	Additional Proposed Transfer to Reserves col 4	Under / Over – Final Outturn col 5
col 1	£m	£m	£m	£m
Resources				
Community and Enterprise incl Trading	0.778	(0.407)	(0.798)	(0.427)
Education	4.189	(3.448)	(0.738)	0.003
Finance and Corporate	0.112	-	(0.078)	0.034
Housing and Technical	(0.251)	(0.899)	(0.241)	(1.391)
Social Work Resources	(1.131)	-	-	(1.131)
Joint Boards	-	-	-	-
Total Resources incl Trading Operations	3.697	(4.754)	(1.855)	(2.912)

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	2018/19 Final Outturn
Community and Enterprise incl Trading Operations	<p>The Resource including Trading Operations is showing an underspend position of £0.778 million before Transfers to Reserves. This is a decreased position of £0.849 million from the Probable position reported during the year, due to the Trading Operations' under recovery against surplus being higher than that anticipated at probable.</p> <p>Client Services - £2.282m underspend before transfers to reserves: The net underspend position reflects underspends resulting from the turnover of staff as well as additional planning and building standards income. In addition, a refund was received from the contractor in respect of the waste contract. These are partially offset by the approved additional payment made to South Lanarkshire Leisure to assist with their budget pressures. This is offset by the under recovery of surplus in the Trading Operations detailed below.</p>

	<p>Trading Operations - :</p> <p>Within Fleet, the under recovery against surplus of £0.956 million before transfers to reserves, is due to the timing of efficiencies and also higher expenditure on materials and external repairs costs than anticipated.</p> <p>For Roads, the under recovery against surplus of £0.548 million is due to the use of external contractors as a result of turnover of staff and also the timing of work on capital projects.</p> <p>This is in line with the position reported during the year.</p> <p>Transfers to Reserves totalling £0.407 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 £0.798 million as detailed in Appendix 3. These relate to the Waste Contract refund to meet commitments in future years, funding to manage the cost of planning inquiries and funding for future commitments in respect of the public safety legal case.</p> <p>The final position for the Resource, after all Transfers to Reserves is a net overspend of £0.437 million, compared to a probable overspend position of £0.508 million.</p>
Education Resources	<p>The Resource outturn position is an underspend of £4.189 million before Transfers to Reserves. This is a reduced position of £0.273 million from the Probable position reported during the year.</p> <p>The underspend relates to the Pupil Equity Fund for which funding is received for the academic year, which straddles two financial years and also an underspend within the Early Years' Service including the 1,140 expansion, due to the timing of recruitment.</p> <p>There are also underspends in utilities and rates due to consumption efficiencies and the timing of opening of new establishments. These are partially offset by overspends in transport and demand led external placements. This is in line with the position reported during the year.</p> <p>Transfers to reserves totalling £4.424 million were approved as part of the Council's Probable Outturn (Appendix 2) in relation to the Pupil Equity Fund, Early Years and Information Technology funding. The level of transfer in respect of some these items at year end has decreased by £0.976 million in relation to PEF and Early Years, reflecting additional expenditure incurred during 2018/2019.</p> <p>As part of the final outturn, additional Transfers to Reserves are proposed totalling £0.738 million in relation to funding for Teachers Pay and Sanitary Products in Schools which has not been fully utilised in 2018/2019 but which is required to meet commitments in 2019/2020.</p> <p>The final position after all Transfers to Reserves is an underspend of £0.003 million, compared to a probable underspend position of £0.038 million.</p>
Finance and Corporate Resources	<p>The Resource is showing a net underspend of £0.112 million before Transfers to Reserves. This is an improved position of £0.112 million from the Probable breakeven position.</p> <p>The underspend is due to the level of staff turnover being experienced across the Services during the year, a reduction in the cost of overpayments as part of the administration of Housing Benefits, the reduced cost of Employability programmes during the year and an underspend in the funding received for the provision of sanitary products in public places. This underspend is partially offset by expenditure on the rollout of multi-functional devices to schools, expenditure in IT related projects and a reduction in income from print-room work and the renewal of licences.</p>

	<p>The Resource did not previously request any transfers to reserves, however, as noted above, part of the underspend relates to funding for Sanitary Products in Public Places which has not been utilised in 2018/2019. The Resource is seeking approval to transfer this funding of £0.078 million to reserves to meet commitments in 2019/2020. This proposal is included in Appendix 3.</p> <p>The final position after all Transfers to Reserves is an underspend of £0.034 million, compared to a probable position of breakeven.</p>
Housing and Technical Resources incl Trading Operations	<p>The final outturn position for the Resource including Trading Operations, is an overspend of £0.251 million before Transfers to Reserves. This is an improved position of £0.275 million on the probable outturn position reported during the year.</p> <p>Client Services: As reported during the year, within Housing Services there is an underspend in respect of the Scottish Government funding for Temporary Accommodation within the Homelessness Service. Due to implementation timing and the level of bad debts being lower than anticipated, the funding was not fully utilised in 2018/2019. In addition, the Service experienced underspends in respect of the Rapid Rehousing Programme funding which was not fully utilised due to the timing of the recruitment of staff.</p> <p>In addition Property Services experienced overspends in repairs and an under recovery of rental income, offset by an underspend in respect of the scheme of assistance payments to homeowners in relation to capital projects, which is demand led and is linked to the timing of capital projects.</p> <p>Trading Operation: The under recovery of surplus in the Property Trading Operation is due to the timing of works in relation to Early Years, Central Heating Programmes and Growth and Capacities in Schools.</p> <p>In relation to reserves transfers, a transfer to reserves of £0.899 million in respect of the Temporary Accommodation funding was approved as part of the Council's Probable Outturn at the Executive Committee on 13 February 2019, detailed in Appendix 2. As part of the final outturn, additional Transfers to Reserves totalling £0.241 million in respect of the Rapid Rehousing Programme and Scheme of Assistance are proposed as detailed in Appendix 3.</p> <p>The final position after all transfers to reserves is an overspend of £1.391 million compared to a probable overspend of £1.425 million, an improved position of £0.034 million.</p>
Social Work Resources	<p>The outturn position is a net overspend of £1.131 million before Transfers to Reserves. This is a worse position of £0.022 million on the figure of £1.109 million reported during the year.</p> <p>The net overspend as reported during the year is due to an overspend in Children and Families (external residential places, foster places as well as the level of kinship care payments) and Adults and Older People (employee costs). In addition, Adults and Older People have experienced additional expenditure on equipment, adaptations and technology to assist users to remain at home, as well as demand for respite and direct payments.</p> <p>These overspends are partially offset by underspends in Performance and Support and Justice due to turnover of staff.</p> <p>The Resource are not proposing any transfers to reserves and therefore the final outturn position after transfers remains at an overspend of £1.131 million, compared to the forecast overspend of £1.109 million.</p>

2018/2019 Revenue Outturn

Service Variance Explanations BEFORE Transfers to Reserves

Resource / Service	Under / (Over) £m
Community and Enterprise Resources (including Trading Operations)	
Facilities, Streets and Waste The underspend is mainly due to the level of staff turnover experienced during the year and also a refund from the contractor in respect of the Waste Contract.	0.668
Environmental Services (including Projects) The underspend is mainly due to the level of staff turnover experienced during the year, partially offset by expenditure on legal costs in of respect a public health case.	0.310
Leisure The overspend relates to the additional payment made to South Lanarkshire Leisure to assist with their budget pressures.	(0.349)
Planning and Economic Development The underspend is due to additional income from planning applications and building warrants, partially offset by expenditure on legal fees for planning inquiries and security at Christmas switch on events.	0.184
Roads Services The underspend reflects the level of staff turnover experienced by the Service during the year and also less than anticipated expenditure on reactive repairs.	1.469
Fleet Trading Operation The under recovery against surplus is due to the timing of efficiencies and also higher than anticipated expenditure on materials and external repairs.	(0.956)
Roads Trading Operation The under recovery of surplus is due to the use of external contractors as a result of turnover of staff and also the timing of work on capital projects.	(0.548)
Education Resources	
The underspend relates to Pupil Equity Funding which is received for academic school years rather than financial years. This underspend will be used in April-June 2019 (2019/2020). In addition, specific grant funding was received for the delivery of 1,140 hours within Early Years and due to the timing of recruitment which has been progressing since August 2018 to meet implementation requirements, and a lower than anticipated uptake in the lunches provided in Early Years establishments, there is an underspend in 2018/2019. There is also an underspend in utilities due to consumption efficiencies and an underspend in rates due to the timing of the opening of new establishments.	4.189
Finance and Corporate Resources	
Finance Services The underspend is due to vacancies being considered in line with Service requirements and the reduced cost of overpayments as part of the administration of Housing Benefit.	0.732
Audit and Compliance Services The overspend relates to an under recovery of income, reflecting the level of service provided to other bodies.	(0.023)

Information Technology Services The overspend reflects lower than anticipated staff turnover, additional electricity costs at the Caird Data Centre and expenditure on a number of IT projects.	(0.252)
Communications and Strategy The majority of the overspend relates to an under recovery of income from external works carried out.	(0.216)
Administration, Legal & Licensing The overspend reflects a lower than anticipated level of staff turnover and an under recovery of income from private hire and taxi operator licences.	(0.362)
Personnel Services The underspend is due to the reduced cost of Employability programmes during the year.	0.233
Housing and Technical Resources (including Trading Operations)	
Housing Services Funding received from the Scottish Government for Temporary Accommodation was not fully spent due to implementation timescales resulting in an underspend. In addition, funding was also received to assist with Rapid Rehousing Transitional Planning which due to timing was not utilised during the year. The Resource has requested that this funding be transferred to reserves to meet commitments in future years.	1.158
Property Services The service has experienced an underspend in the scheme of assistance to homeowners for capital projects, which is a demand led budget. This was partially offset by additional expenditure on repairs and an under recovery of rental income.	0.003
Property Trading Operation The level of income from both contract and design work can be affected by the timing of works. The under recovery of surplus is due to the timing of works in relation to Early Years, Central Heating Programmes and Growth and Capacities in Schools.	(1.412)
Social Work Resources	
Performance and Support The underspend is due to the turnover of staff experienced during the year and expenditure on the implementation of the Carers Act was lower than anticipated.	0.674
Children and Families The overspend is due to expenditure on residential schools and external placements, fostering and adoption, kinship care and also turnover being lower than anticipated. This overspend is partially offset by non-recurring income and also an over recovery of income in relation to asylum seeking young people.	(1.886)
Adults and Older People The overspend relates to expenditure on staffing and equipment, adaptations and assistive technology to support service users to remain at home and also demand for respite services and direct payments. This is partially offset by underspends in demand for Care Homes and Home Care as well as an over recovery of income.	(0.098)
Justice and Substance Misuse The underspend mainly relates to staff turnover being higher than anticipated, partially offset by additional costs to support service users in the community.	0.179

Analysis of Council's Usable Reserves

Reserves / Funds	Balance at 31 March 2018 £m	Re-classify Future strategy sums not yet allocated to a year £m	Transfers to Reserves 2018/19 £m	Transfers from Reserves 2018/19 £m	Balance as at 31 March 2019 £m	Total Set Aside for Future Revenue Budget Strategies £m	Balance £m	Analysis of Balance on Reserves / Funds
Earmarked General Fund	57.997	(22.966)	19.355	(8.908)	45.478	(21.654)	23.824	
Repairs and Maintenance	7.232	-	1.004	(1.307)	6.929	-	6.929	Winter Maintenance Fund (£2.630m)
								Repairs and Renewals (£4.299m)
Capital Funds	18.229	-	8.182	(10.506)	15.905	(4.116)	11.789	IT Development Fund (£2.946m)
								Education Capital Items Replacement Fund (£1.415m)
								Central Energy Efficiency Fund (£0.861m)
								Adoptions (£0.489m)
								Capital Receipts (£6.078m)
Insurance Fund	4.516	-	0.018	(1.256)	3.278	-	3.278	
Housing Revenue Account	11.624	-	-	(2.613)	9.011	-	9.011	
Uncommitted General Fund	13.043	22.966	1.298	-	37.307	(24.264)	13.043	
	112.641	-	29.857	(24.590)	117.908	(50.034)	67.874	

General Fund								
Earmarked General Fund	57.997	(22.966)	19.355	(8.908)	45.478	(21.654)	23.824	
Uncommitted General Fund	13.043	22.966	1.298	-	37.307	(24.264)	13.043	
Total General Fund	71.040	-	20.653	(8.908)	82.785	(45.918)	36.867	

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 31 March 2019 (No.14)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 31/03/19	Actual to Period 14 31/03/19	Variance to 31/03/19		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	13.171	12.997	0.174	13.171	14.297	(1.126)	over	(8.5%)	
Property Costs	41.871	41.829	0.042	41.871	39.478	2.393	under	(5.7%)	
Supplies & Services	0.768	0.712	0.056	0.768	0.708	0.060	under	7.8%	
Transport & Plant	0.195	0.175	0.020	0.195	0.202	(0.007)	over	(3.6%)	
Administration Costs	5.713	5.677	0.036	5.713	5.614	0.099	under	1.7%	
Payments to Other Bodies	3.221	3.221	0.000	3.221	3.308	(0.087)	over	(2.7%)	
Payments to Contractors	0.100	0.129	(0.029)	0.100	0.141	(0.041)	over	(41.0%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	23.751	23.782	(0.031)	23.751	32.253	(8.502)	over	(35.8%)	
Total Controllable Expenditure	88.790	88.522	0.268	88.790	96.001	(7.211)	over	(8.1%)	
Total Controllable Income	(98.273)	(97.714)	(0.559)	(98.273)	(108.019)	9.746	over recovered	9.9%	
Transfer to/(from) Balance Sheet	(5.318)	(5.319)	0.001	(5.318)	(2.613)	(2.705)	over	(50.9%)	
Net Controllable Expenditure	(14.801)	(14.511)	(0.290)	(14.801)	(14.631)	(0.170)	over	(1.1%)	
Add: Non Controllable Budgets									
Financing Charges	14.801	14.511	0.290	14.801	14.631	0.170	under	1.1%	
Total Budget	0.000	0.000	0.000	0.000	0.000	-	-	0.0%	

Appendix 8

Table 1 - Reconciliation of Monitoring Position to Annual Accounts	Actual to Period 14 31/03/18 (App 2 Col 5) £m	Move Trading Operations and Corporate Items £m	Remove Transfers from Reserves £m	Revised General Fund Position per EFA £m	Add: HRA Position £m	Total EFA per Annual Accounts £m	Statutory Accounting Adjustment £m	CIES Figure per Annual Accounts £m
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
Community and Enterprise Resources	109.809	5.962	-	115.771	-	115.771	22.438	138.209
Education Resources	308.444	-	-	308.444	-	308.444	4.089	312.533
Finance and Corporate Resources	34.127	-	-	34.127	-	34.127	5.418	39.545
Housing Revenue Account	-	-	-	-	2.613	2.613	(8.754)	(6.141)
Housing and Technical Resources	16.898	2.748	-	19.646	-	19.646	4.528	24.174
Social Work Resources	153.990	-	-	153.990	-	153.990	12.145	166.135
Joint Boards	2.363	-	-	2.363	-	2.363	-	2.363
Corporate Items	-	(0.340)	-	(0.340)	-	(0.340)	2.202	1.862
Non Distributed Costs – HRA	-	-	-	-	-	-	0.327	0.327
Total Resources	625.631	8.370	-	634.001	2.613	636.614	42.393	679.007
Trading Operations	-	(8.710)	-	(8.710)	-	(8.710)		
CFCR	0.541	-	0.719	1.260	-	1.260		
Loan Charges	48.802	-	-	48.802	-	48.802		
Corporate Items	(0.340)	0.340	-	-	-	-		
Council Tax	(129.526)	-	-	(129.526)	-	(129.526)		
General Revenue Grant	(254.082)	-	-	(254.082)	-	(254.082)		
Non Domestic Rates	(295.500)	-	-	(295.500)	-	(295.500)		
Transfer from Reserves	(17.953)	-	17.953	-	-	-		
Other Income and Expenditure	(648.058)	(8.370)	18.672	(637.756)	-	(637.756)	(20.561)	(658.317)
(Surplus)/Deficit on Provision of Services	(22.427)	-	18.672	(3.755)	2.613	(1.142)	21.832	20.690

Table 2 - Total Movement in General Fund Reserve and HRA Reserve	General Fund £m	HRA £m	Total £m
Closing General Fund and HRA Balance	(71.040)	(11.624)	(82.664)
(Surplus) /Deficit on General Fund per EFA	(3.755)	2.613	(1.142)
Transfer to/from Other Reserves (see Table 3)	(7.990)	-	(7.990)
Total Movement in Year	(11.745)	2.613	(9.132)
Closing General Fund and HRA Balance	(82.785)	(9.011)	(91.796)

Table 3 - Transfers to/from Other Reserves	General Fund £m
Repairs and Renewals (including Winter Maintenance)	(0.303)
Insurance Fund	(1.238)
Capital Fund (including IT Development Fund, Central Energy Efficiency Fund, Education Capital Items Replacement)	(0.949)
Capital Receipts Reserve	(5.500)
	(7.990)

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 August 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2018/2019 - Detailed Resource Analysis
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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 2018 to 31 March 2019.

2. Recommendation(s)

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

- (1) that the 2018/2019 detailed financial analysis as at period 14 (31 March 2019) **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 2018/2019 as at 31 March 2019. 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 3), as part of the probable outturn exercise, Resources were asked to forecast their position to 31 March 2019. 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, which the Executive summary shows.

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 2019 (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 2019 (Period 14).

- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 31 March 2019 (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)

17 July 2019

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 2019

Contact for Further Information

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

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E-mail: jackie.taylor@southlanarkshire.gov.uk

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Community and Enterprise Resources

Service Departments :-

Facilities Streets and Waste (inc.Support)

Environmental (inc Projects)

Leisure and Culture

Planning and Economic Development

Roads

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 31/03/19 £m	Actual to Period 14 to 31/03/19 BEFORE Transfers £m	Variance to 31/03/19 BEFORE Transfers £m
64.697	64.592	0.105	(0.180)	64.697	64.029	0.668 under
3.995	3.914	0.081	0.029	3.995	3.685	0.310 under
19.402	19.769	(0.367)	(0.367)	19.402	19.751	(0.349) over
4.598	4.323	0.275	0.215	4.598	4.414	0.184 under
25.361	24.725	0.636	0.636	25.361	23.892	1.469 under
118.053	117.323	0.730	0.333	118.053	115.771	2.282 under
				0.000	1.165	(1.165) over
				118.053	116.936	1.117 under

Community and Enterprise Resources Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,679k under	APT&C Basic/Superannuation/NI - 2,255k under	Facilities, Streets and Waste (incl. Support) – 1,325k under Environmental (incl Projects) - 261k under Roads - 553k under	The underspend is mainly due to staff turnover across the Service.
			Planning and Economic Development - 116k under	The underspend is due to staff turnover and was partially offset by an overspend in pension costs for the Service.
		Overtime - (503k) over	Facilities, Streets and Waste (incl. Support) - (470k) over	The overspend is mainly due to covering vacancies within the service. In addition, the Waste Service was working additional overtime to manage the high level of requests for green and bulky waste uplifts as well as the requirement to arrange separate uplifts for blue bins which had been contaminated.
		Pension Increases/Additional Pension Costs - (74k) over	Planning and Economic Development - (65k) over	The overspend relates to ongoing costs of early retirals and was managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(10k) over	<p>Rates - (51k) over</p> <p>Rent - 93k under</p> <p><u>Electricity - (69k) over</u></p> <p>Cleaning and Janitorial Supplies - (64k) over</p>	<p>Facilities, Streets and Waste (incl. Support) - (42k) over</p> <p>Facilities, Streets and Waste (incl. Support) - 29k under</p> <p><u>Planning and Economic Development - 64k under</u></p> <p><u>Roads - (44k) over</u></p> <p>Facilities, Streets and Waste (incl. Support) - (63k) over</p>	<p>The overspend is due to lower than anticipated empty property rates relief.</p> <p>The underspend is mainly due to the reduction in the number of rented properties.</p> <p>The underspend was due to reduced rent costs offset by an under recovery of income.</p> <p>The overspend is mainly due to greater than anticipated spend on electricity for electric car charging power points and increased prices. This was managed within the overall Resource budget.</p> <p>The overspend is mainly due to the replacement of old equipment with new more efficient equipment.</p>
Supplies and Services	(1,151k) over	Computer Equipment Purchase - 44k under	Roads - 69k under	The underspend was mainly due to less than anticipated support costs for the Electronic Data Records Management System.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Equipment, Apparatus and Tools - (209k) over	Facilities, Streets and Waste (incl. Support) - (168k) over	The overspend relates to expenditure on catering and cleaning equipment.
		Furnishing (Incl Crockery & Linen) - (33k) over	Facilities, Streets and Waste (incl. Support) - (33k) over	The overspend relates to the replacement of light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - (816k) over	Facilities, Streets and Waste (incl. Support) - (801k) over	The overspend is mainly due to the high level of spend on refuse collection bins. This overspend is partially offset by an over recovery of income from the sale of bins within Waste. In addition, the Grounds Service reported an overspend due to additional service requests, which are offset by an over recovery of income.
		Materials, Apparatus and Equipment - (72k) over	Facilities, Streets and Waste (incl. Support) - (72k) over	The overspend is mainly due to the purchase of playground equipment.
Transport and Plant	(106k) over	Fleet Services Charges - Vehicle Maintenance - (141k) over	Facilities, Streets and Waste (incl. Support) - (127k) over	The overspend is mainly within waste where the level of maintenance on vehicles is greater than anticipated due to the age of vehicles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services Charges - Leasing - 366k under	Facilities, Streets and Waste (incl. Support) - 348k under	The underspend reflects the timing of the replacement of vehicles, mainly within Grounds and Streets.
		Fleet Services Charges - Hired Vehicles - (141k) over	Roads - (104k) over	The overspend was mainly due to gritter costs for winter maintenance and was offset by an underspend on Payment to Trading Contractor. The budget will be realigned for 2019/20.
		Fleet Services Charges - Fuel - (156k) over	Facilities, Streets and Waste (incl. Support) - (138k) over	The overspend was mainly within the Grounds Service due to additional service requests and price increases. This was partially offset by additional income.
Administration Costs	(354k) over	<u>Printing and Stationery - (68k) over</u>	<u>Facilities, Streets and Waste (incl. Support) - (64k) over</u>	The overspend is mainly within Waste, where additional recycling/blue bin campaign flyers were required and for promotional material for school meals within Facilities Management.
		Advertising - Other - (45k) over	<u>Environmental (incl Projects) - (24k) over</u>	The overspend relates to Air Quality Projects and is offset by grant income from the Scottish Government.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Advertising - Other (cont)	Planning and Economic Development - (16k) over	The overspend is due to advertising costs for planning applications and is recovered via the income from planning fees.
		Medical Costs - (50k) over	All Services - (50k) over	The overspend relates to a higher than anticipated number of medical referrals across the Services in support of absence management.
		Legal Expenses - (118k) over	Environmental (incl Projects) - (98k) over	The overspend was due to expenditure in relation to public health.
Payments to Other Bodies	(74k) over	Other Local Authorities - 38k under	Environmental (incl Projects) - 38k under	The underspend was mainly due to lower than anticipated expenditure on lab testing within Environmental services.
		Payments to Other Bodies - (111k) over	Planning and Economic Development - (90k) over	The overspend is mainly due to local plan costs within Planning and expenditure incurred on extra security requirements in respect of Christmas switch on events within Economic Development.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	424k under	Payment to Trading Service Contractor - 900k under	Roads - 900k under	The underspend was partially due to winter gritter costs being charged directly to Fleet Service Charges - Hired Vehicles. The budget will be realigned in 2019/20.
		Payment to Private Contractors - (383k) over	Facilities, Streets and Waste (incl. Support) - 3k under	In addition, there has been less than anticipated expenditure on reactive maintenance works across all areas.
			<u>Leisure - (400k) over</u>	The overspend is mainly due to additional service requests within Grounds which is offset by an over recovery of income. In addition, there was additional expenditure on the upkeep and extension of allotment areas, partially offset by a reduction in costs for the disposal of domestic waste due to a decrease in tonnages.
				The overspend is due to the additional payment to South Lanarkshire Leisure and Culture Trust to assist with managing their budget pressures.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractors (cont)	Environmental (incl Projects) - (119k) over <u>Roads - 134k under</u>	The overspend relates mainly to expenditure on Clinical Waste which is offset by an over recovery of income. The underspend was mainly due to reduced demand for private contractors within Traffic Management and reduced expenditure for festive lighting.
Income	1,861k over recovered	<u>ESF Grant - (60k) under recovered</u> Sales General - 121k over recovered	<u>Planning and Economic Development - (60k) under recovered</u> Facilities, Streets and Waste (incl.Support) - (24k) under recovered	The under recovery relates to grant claims being finalised. The net under recovery was due to lower than budgeted cash income within the Catering Service as a result of a lower than anticipated uptake of school meals and an over recovery of income from the sale of bins in Waste Services. These are partially offset by the overspend on the purchase of bins (see Supplies and Services).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Sales General (cont)	Roads - 151k over recovered	The over recovery was mainly due to income for rechargeable lighting works and inspection fees being higher than anticipated, offset by additional expenditure.
		<u>Sales - Departments of the Authority - 143k over recovered</u>	<u>Roads - 123k over recovered</u>	The overspend was mainly due to rechargeable works to other Resources for potholing, resurfacing and lining works.
		Fees and Charges - General - 584k over recovered	Facilities, Streets and Waste (incl. Support) - 377k over recovered	The over recovery mainly relates to a refund from the contractor due to a reduction in tonnages at the civic amenity site within Waste Services and also a small increase in demand for bereavement.
			Environmental (incl Projects) - 166k over recovered	The over recovery is mainly due to a contribution in relation to public health.
			Planning and Economic Development - 376k over recovered	The over recovery reflects higher than anticipated levels of applications for planning and building standards.
			Roads - (336k) under recovered	The under recovery is mainly due to less than anticipated income from parking reflecting reduced demand for parking.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - 122k over recovered	Environmental (incl Projects - 131k over recovered	The over recovery is mainly due to the provision of Clinical Waste services and was offset by additional expenditure (see Payment to Contractors).
		<u>Rental Income - (32k) under recovered</u>	<u>Planning and Economic Development - (56k) under recovered</u>	The under recovery is mainly due to less than anticipated income due to vacant units, offset by an underspend on Rent (see Property Costs).
		Other Income - 963k over recovered	Facilities, Streets and Waste (incl. Support) - 778k over recovered	The over recovery is mainly due to additional service requests within the Grounds Service and income from project design fees within Operations, offset by additional expenditure.
			Roads - 137k over recovered	The over recovery was mainly due to higher than anticipated income from Road Permits.
			<u>Planning and Economic Development - 47k over recovered</u>	The over recovery relates to the recovery of staff costs from the Clyde Windfarm.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Trading Service Recharges - 26k over recovered	Facilities, Streets and Waste (incl. Support) - 26k over recovered	The over recovery was mainly due to the provision of additional catering and janitorial services within Facilities Management.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET TO DATE	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	51,767	49,858	1,909	under
APT & C OVERTIME	433	935	(503)	over
APT & C SUPERANNUATION	7,843	7,763	80	under
APT & C NIC	4,122	3,857	266	under
TRAVEL AND SUBSISTENCE	76	70	6	under
OTHER EMPLOYEE COSTS	300	305	(5)	over
PENSION INCREASES	984	1,020	(36)	over
ADDITIONAL PENSION COSTS	0	38	(38)	over
EMPLOYEE COSTS TOTAL	65,525	63,846	1,679	under
PROPERTY COSTS				
RATES	796	847	(51)	over
SCOTTISH WATER - UNMETERED CHARGES	12	25	(13)	over
SCOTTISH WATER - METERED CHARGES	102	84	18	under
RENT	1,146	1,053	93	under
SERVICE CHARGE	63	28	35	under
FACTORING CHARGES	0	1	(1)	over
PROPERTY INSURANCE	237	231	6	under
SECURITY COSTS	17	15	2	under
GROUND MAINTENANCE	3	2	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	141	146	(5)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	105	116	(11)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	4	(4)	over
ASBESTOS	0	1	(1)	over
ELECTRICITY - CONTRACT	274	343	(69)	over
ELECTRICITY - NON CONTRACT	0	1	(1)	over
GAS	91	76	15	under
HEATING OIL	14	16	(2)	over
CARBON REDUCTION COMMITMENT	219	219	0	
CLEANING CONTRACT	49	38	11	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	292	356	(64)	over
HEALTH & HYGIENE MATERIALS	32	15	17	under
REFUSE UPLIFT	425	438	(13)	over
REMOVAL & STORAGE COSTS	0	2	(2)	over
OTHER PROPERTY COSTS	148	120	28	under
PROPERTY COSTS TOTAL	4,167	4,177	(10)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	387	343	44	under
COMPUTER EQUIPMENT MAINTENANCE	77	73	4	under
I.T. EQUIPMENT MAINT-CONTRACT	194	203	(9)	over
I.T. ELECTRONIC MESSAGING	63	77	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	615	824	(209)	over
SMALL TOOLS	82	62	20	under
FURNITURE - OFFICE	0	13	(13)	over
FURNITURE - GENERAL	0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	135	168	(33)	over
MATERIALS	1,120	1,936	(816)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	72	(72)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	1	1	under
FOODSTUFFS - GENERAL	4,092	4,113	(21)	over
PROTECTIVE CLOTHING & UNIFORMS	215	217	(2)	over
OTHER SUPPLIES AND SERVICES	137	135	2	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	1,181	(26)	over
OUTSOURCED MAIL	0	1	(1)	over
DELIVERY CHARGE	0	4	(4)	over
SUPPLIES AND SERVICES TOTAL	8,274	9,425	(1,151)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET TO DATE	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	39	64	(25)	over
FLEET SERVICES - FUEL	0	4	(4)	over
FLEET SERVICES - VEHICLE HIRE	60	87	(27)	over
POOL CAR CHARGES - RENTAL	55	45	10	under
POOL CAR CHARGES - FUEL	21	18	3	under
POOL CAR CHARGES - ADDITIONAL COSTS	4	9	(5)	over
OTHER TRANSPORT COSTS	103	94	9	under
TRANSPORT INSURANCE	43	43	0	
PLANT SERVICES	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2,152	2,293	(141)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	87	127	(40)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	25	14	11	under
FLEET SERVICE CHARGES - LEASING	3,274	2,908	366	under
FLEET SERVICE CHARGES - HIRED VEHICLES	287	428	(141)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	128	120	8	under
FLEET SERVICE CHARGES - FUEL	1,574	1,730	(156)	over
FLEET SERVICE CHARGES - DRIVERS	110	95	15	under
HIRE OF EXTERNAL VEHICLES	39	30	9	under
HIRE OF EXTERNAL PLANT	19	17	2	under
HIRE OF SKIPS	0	1	(1)	over
TRANSPORT AND PLANT TOTAL	8,022	8,128	(106)	over
ADMINISTRATION				
PRINTING AND STATIONERY	140	208	(68)	over
TELEPHONES	112	85	27	under
MOBILE PHONES	29	45	(16)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0	8	under
ADVERTISING - OTHER	72	117	(45)	over
POSTAGES/COURIERS	26	44	(18)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	27	61	(34)	over
INSURANCE	169	170	(1)	over
MEDICAL COSTS	54	104	(50)	over
LEGAL EXPENSES	76	194	(118)	over
HOSPITALITY / CIVIC RECOGNITION	1	8	(7)	over
INTERNET AGENCY FEES	0	6	(6)	over
SECURITY UPLIFT FEES	35	34	1	under
OTHER ADMIN COSTS	8	7	1	under
TRAINING	2	30	(28)	over
ADMINISTRATION TOTAL	759	1,113	(354)	over
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	1,822	1,822	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	102	103	(1)	over
OTHER LOCAL AUTHORITIES	96	58	38	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	20	2	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	39	0	
PAYMENTS TO OTHER BODIES	6,467	6,578	(111)	over
INDEPENDENT SCHOOL PLACES	0	2	(2)	over
PAYMENT TO OTHER BODIES TOTAL	11,941	12,015	(74)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET TO DATE	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	13,995	13,095	900	under
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	355	(53)	over
PAYMENT TO PRIVATE CONTRACTOR	41,128	41,511	(383)	over
PAYMENT TO INTERNAL CONSULTANTS	0	1	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	44	(39)	over
PAYMENT TO CONTRACTORS TOTAL	55,430	55,006	424	under
TRANSFER PAYMENTS				
CONCESSIONARY FARES	563	563	0	
TRANSFER PAYMENTS TOTAL	563	563	0	
FINANCING CHARGES				
LEASING CHARGES - FINANCE	1	0	1	under
LEASING CHARGES - OPERATIONAL	1	14	(13)	over
I.T. EQUIPMENT LEASING-CONTRACT	179	155	24	under
INTEREST ON REVENUE BALANCES	0	(1)	1	under
FINANCING CHARGES TOTAL	181	168	13	under
TOTAL EXPENDITURE	154,862	154,441	421	under
INCOME				
MILK SUBSIDIES FROM THE E.U.	(55)	(54)	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,597)	(2,590)	(7)	under rec
ERDF GRANT	(59)	(59)	0	
ESF GRANT	0	60	(60)	under rec
SALES - GENERAL	(5,271)	(5,392)	121	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	(324)	143	over rec
FEES AND CHARGES - GENERAL	(8,307)	(8,891)	584	over rec
FEES AND CHARGES - OTHER BODIES	(327)	(326)	(1)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(3,634)	(3,756)	122	over rec
RENTAL INCOME	(614)	(582)	(32)	under rec
OTHER INCOME	(8,321)	(9,284)	963	over rec
RECOVERY FROM CAPITAL	(727)	(730)	3	over rec
TRADING SERVICES RECHARGES	(6,716)	(6,742)	26	over rec
INCOME TOTAL	(36,809)	(38,670)	1,861	over rec
NET EXPENDITURE	118,053	115,771	2,282	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Education Resources

Service Departments :-

Education

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/19	Actual to Period 14 to 31/03/19 BEFORE Transfers	Variance to 31/03/19 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
312.633	308.171	4.462	0.038	312.633	308.444	4.189 under
312.633	308.171	4.462	0.038	312.633	308.444	4.189 under
				0.000	4.186	(4.186) over
				312.633	312.630	0.003 under

Education Resources Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,490k under	<u>Teachers Basic / Superannuation and National Insurance - 1,202k under</u>	<u>Schools - 1,202k under</u>	This underspend relates to the teachers cover and also funding for teachers pay award. The funding for the pay award has been transferred to reserves to support teachers' pay in 2019/20.
		APT&C Basic / Overtime / Superannuation / National Insurance - 334k under	Schools - 334k under	The underspend relates to Early Years Posts, where recruitment has been progressing since August 2018. Specific grant funding was provided for delivery of 1140 hours of Early Years and the underspend in employee costs has been transferred to reserves to meet the cost of ELC expansion going forward.
		<u>Teachers Training - 146k under</u>	<u>Schools - 146k under</u>	This underspend offsets the overspend in Training within Administration Costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		<u>Sessional Work - (113k) over</u>	<u>Schools - (113k) 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 Paymnets to Other bodies..
Property Costs	1,236k under	<p>Rates - 187k under</p> <p>Scottish Water (Metered and Drainage Charges) - 757k under</p> <p>Electricity - (326k) over</p> <p>Gas - 606k under</p>	<p>Schools - 187k under</p> <p>Schools - 757k under</p> <p>Schools - (326k) over</p> <p>Schools - 606k under</p>	<p>This underspend is due to the timing of the opening of new schools.</p> <p>The costs for new schools were lower than anticipated due to consumption efficiencies.</p> <p>This overspend is in relation to the increase in price of electricity.</p> <p>This underspend reflects consumption efficiencies and the timing of invoice payments.</p>
Supplies and Services	2,373k under	<u>IT Equip Maint - Contract - 200k under</u>	<u>Schools - 200k under</u>	This underspend relates to the schools ICT contract and the underspend has been transferred to reserves to support the funding required for the renewal of the contract.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Aids for Clients - 128k under</u>	<u>Schools - 128k under</u>	This underspend is due to the demand for aids within the Additional Support Needs service being less than anticipated.
		Materials, Apparatus and Equipment - 145k under	Schools - 145k under	This underspend relates to expenditure on classroom materials in schools. The underspend has been transferred to reserves to assist with the renewal costs of the ICT contract.
		Pupil Equity Funding - 1,534k under	Schools - 1,534k under	This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2018/19 and 2019/20. The underspend has been transferred to reserves to support the expenditure that will be incurred in the school session April to June 2019.
		<u>Other Supplies and Services - 105k under</u>	<u>Schools - 105k under</u>	The underspend is partly due to credits received from the Department of Works and Pensions relating to access to work payments and is offset by expenditure in other budget areas.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - 393k under	Schools - 393k under	This underspend relates to expenditure on the provision of lunches in Early Years establishments. This is the result of a lower than anticipated uptake of meals.
Transport and Plant	(1,165k) over	Fleet Service Charges (all lines) - (309k) over	Schools - (309k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Special Educational Needs - (483k) over	Schools - (483k) over	This relates to the cost of transporting children with Additional Support Needs to school.
		Pupil Transport - Strathclyde Passenger Transport - (315k) over	Schools - (315k) over	This is a demand led service and reflects the volume of children that required transport to school.
		Pupil Transport - Other - (90k) over	Schools - (90k) over	This reflects the cost of transporting children who attended schools for Gaelic education.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(146k) over	<u>Training - (75k) over</u>	<u>Schools - (75k) over</u>	<p>This overspend is due to a major training programme required by the CQIS service.</p> <p>This is offset by the underspend in the Teachers CPD training line (see Employee Costs).</p>
Payments to Other Bodies	(8k) over	<p>Other Local Authorities - 301k under</p> <p>Independent School Places - (654k) over</p> <p><u>Activities Programme - 232k under</u></p>	<p>Schools - 301k under</p> <p>Schools - (654k) over</p> <p><u>Schools - 232k under</u></p>	<p>This reflects a reduction in the placement of young people with additional support needs within other local authority establishments during this school session.</p> <p>This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools resulting from the new Scotland Excel pricing framework.</p> <p>This underspend is partially offset by an overspend on Sessional Workers within employee costs, incurred in the provision of the programmes.</p>
Income	265k over recovered	Government Grants - Other Education Grants - 345k over recovered	Schools - 345k over recovered	This over recovery relates to Early Years Graduate Funding.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges General - (111k) under recovered	Schools - (111k) under recovered	This relates to an under recovery of crèche income.
		Early Years Fees - 80k over recovered	Schools - 80k 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 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	135,260	135,130	130	under
TEACHERS OVERTIME	4	5	(1)	over
TEACHERS SUPERANNUATION	23,356	22,860	496	under
TEACHERS NI	14,819	14,244	575	under
DAILY TEACHERS BASIC	1,466	1,465	1	under
DAILY TEACHERS SUPERANNUATION	151	151	0	
DAILY TEACHERS NI	111	111	0	
TEACHERS TRAINING	702	556	146	under
APT&C BASIC	40,174	40,034	140	under
APT&C OVERTIME	12	93	(81)	over
APT&C SUPERANNUATION	6,948	7,064	(116)	over
APT&C NIC	2,908	2,598	310	under
SESSIONAL WORK	33	146	(113)	over
TRAVEL AND SUBSISTANCE	279	216	63	under
OTHER EMPLOYEE COSTS	1,329	1,340	(11)	over
PENSION INCREASES	434	412	22	under
PREMATURE RETIRALS	4,660	4,692	(32)	over
ADDITIONAL PENSION COSTS	0	39	(39)	over
EMPLOYEE COSTS	232,646	231,156	1,490	under
PROPERTY COSTS				
RATES	14,871	14,684	187	under
SCOTTISH WATER - UNMETERED CHARGES	0	15	(15)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	983	729	254	under
SCOTTISH WATER - METERED CHARGES	898	395	503	under
RENT	236	215	21	under
SERVICE CHARGE	0	37	(37)	over
FACTORING CHARGES	0	1	(1)	over
BED AND BREAKFAST	3	4	(1)	over
PROPERTY INSURANCE	481	488	(7)	over
SECURITY COSTS	40	40	0	
SCHOOL SECURITY SPECIFIC GRANT	3	3	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	50	33	17	under
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	1	(1)	over
LIFE CYCLE MAINTENANCE	44	44	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	3	4	(1)	over
ADAPTIONS - INTERNAL CONTRACTORS	213	150	63	under
GAS MAINTENANCE COSTS	0	2	(2)	over
ELECTRICITY - CONTRACT	3,403	3,729	(326)	over
ELECTRICITY - NON CONTRACT	0	1	(1)	over
GAS	2,103	1,497	606	under
HEATING OIL	71	67	4	under
SOLID FUEL	187	209	(22)	over
CARBON REDUCTION COMMITMENT	317	317	0	
FIXTURE & FITTINGS	1	1	0	
JANITOR SERVICE	71	84	(13)	over
JANITORIAL SUPPLIES	6	0	6	under
CLEANING CONTRACT	18	0	18	under
CLEANING OUTWITH CONTRACT	5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	244	255	(11)	over
STEWARD SERVICE	1	0	1	under
REFUSE UPLIFT	10	12	(2)	over
REMOVAL & STORAGE COSTS	0	10	(10)	over
OTHER PROPERTY COSTS	205	204	1	under
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	25,349	24,113	1,236	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	965	970	(5)	over
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,982	2,782	200	under
I.T. ELECTRONIC MESSAGING	34	46	(12)	over
EQUIPMENT, APPARATUS AND TOOLS	37	35	2	under
SMALL TOOLS	0	2	(2)	over
AIDS FOR CLIENTS	218	90	128	under
ADAPTATIONS FOR CLIENTS	41	77	(36)	over
SUPPLIES FOR CLIENTS	0	3	(3)	over
FURNITURE - OFFICE	133	83	50	under
FURNITURE - GENERAL	14	100	(86)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	3	16	(13)	over
MATERIALS	6	22	(16)	over
MATERIALS, APPARATUS AND EQUIPMENT	3,489	3,344	145	under
PUPIL EQUITY FUNDING	1,575	41	1,534	under
SAC FUNDING	26	1	25	under
LIBRARY/RESOURCE CENTRE MATERIALS	58	37	21	under
AUDIO VISUAL	3	3	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	24	32	(8)	over
TV LICENCES - EDUCATION	19	21	(2)	over
FOODSTUFFS - GENERAL	39	53	(14)	over
PROTECTIVE CLOTHING & UNIFORMS	20	37	(17)	over
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	96	(9)	105	under
HEALTH AND SAFETY	45	31	14	under
CATERING - CONTRACT	1,129	736	393	under
CATERING - OUTWITH CONTRACT	8	15	(7)	over
CATERING - EXTERNAL	4	12	(8)	over
DELIVERY CHARGE	0	8	(8)	over
BULK BUYING DISCOUNT	0	(2)	2	under
SUPPLIES AND SERVICES	10,970	8,597	2,373	under
TRANSPORT AND PLANT				
FLEET SERVICES - FUEL	0	1	(1)	over
FLEET SERVICES - VEHICLE HIRE	0	1	(1)	over
POOL CAR CHARGES-RENTAL	5	16	(11)	over
POOL CAR CHARGES-FUEL	1	3	(2)	over
OTHER TRANSPORT COSTS	3	1	2	under
INSURANCE	3	3	0	
FLEET SERVICE CHARGES - REPAIRS	1	0	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	264	8	256	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	36	(30)	over
FLEET SERVICE CHARGES - LEASING	6	49	(43)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	0	1	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	7	(7)	over
FLEET SERVICE CHARGES - FUEL	55	92	(37)	over
FLEET SERVICE CHARGES - DRIVERS	667	1,056	(389)	over
FLEET SERVICE CHARGES - BUS ESCORTS	258	317	(59)	over
HIRE OF EXTERNAL VEHICLES	205	155	50	under
HIRE OF SKIPS	0	4	(4)	over
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,596	4,079	(483)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,890	5,205	(315)	over
PUPIL TRANSPORT - OTHER	235	325	(90)	over
TRANSPORT AND PLANT	10,195	11,360	(1,165)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	906	979	(73)	over
TELEPHONES	224	218	6	under
MOBILE PHONES	7	23	(16)	over
ADVERTISING - OTHER	61	7	54	under
POSTAGES/COURIERS	111	79	32	under
MEMBERSHIP FEES/SUBSCRIPTIONS	195	228	(33)	over
INSURANCE	76	76	0	
MEDICAL COSTS	12	15	(3)	over
LEGAL EXPENSES	0	8	(8)	over
HOSPITALITY / CIVIC RECOGNITION	6	22	(16)	over
SECURITY UPLIFT FEES	2	9	(7)	over
OTHER ADMIN COSTS	13	21	(8)	over
CONFERENCES - OFFICIALS (incl associated costs)	2	1	1	under
TRAINING	427	502	(75)	over
ADMINISTRATION	2,042	2,188	(146)	over
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	54	31	23	under
OTHER LOCAL AUTHORITIES	1,331	1,030	301	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,586	1,569	17	under
PAYMENTS TO OTHER BODIES	6,887	6,848	39	under
INDEPENDENT SCHOOL PLACES	3,557	4,211	(654)	over
CONTRACT SPEECH THERAPY	678	684	(6)	over
SCHOOL ACTIVITIES	300	280	20	under
RESEARCH GRANTS - EDUCATION	35	37	(2)	over
PARENT COUNCILS (PREV.SCHOOL BOARDS)	25	2	23	under
P.E. FACILITIES	8	8	0	
ACTIVITIES PROGRAMME	619	387	232	under
COPYRIGHT AGREEMENT	103	103	0	
VAT FREE EXCURSIONS - EDUCATION	6	6	0	
PRIVATE INDIVIDUALS - GENERAL	1	2	(1)	over
PAYMENT TO OTHER BODIES	15,190	15,198	(8)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	33,674	33,609	65	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	1	0	
PAYMENT TO CONTRACTORS	33,675	33,610	65	under
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	1,068	1,067	1	under
FOOTWEAR & CLOTHING GRANTS	1,237	1,184	53	under
WORK EXPERIENCE	4	3	1	under
TRANSFER PAYMENTS	2,309	2,254	55	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	62	59	3	under
I.T. EQUIPMENT LEASING - CONTRACT	260	239	21	under
FINANCING CHARGES	322	298	24	under
TOTAL EXPENDITURE	332,698	328,774	3,924	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(145)	(145)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(14,827)	(15,172)	345	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(22)	(44)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,581)	(1,596)	15	over rec
ESF GRANT	(233)	(233)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(27)	(27)	0	
FEES AND CHARGES - GENERAL	(117)	(6)	(111)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,129)	(1,087)	(42)	under rec
PLAYGROUP ACCOMMODATION CHARGE	(70)	(52)	(18)	under rec
EARLY YEARS FEES	(755)	(835)	80	over rec
RENTAL INCOME	(32)	(10)	(22)	under rec
COURSE FEES	(177)	(189)	12	over rec
OTHER INCOME	(24)	(74)	50	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(20,065)	(20,330)	265	over rec
NET EXPENDITURE	312,633	308,444	4,189	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Finance and Corporate Resources

Service Departments :-

Finance Services

Audit and Compliance Services

Information Technology Services

Communications and Strategy Services

Administration and Licensing Services

Personnel Services

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/19	Actual to Period 14 to 31/03/19 BEFORE Transfers	Variance to 31/03/19 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
15.083	14.780	0.303	0.303	15.083	14.351	0.732 under
0.340	0.345	(0.005)	(0.005)	0.340	0.363	(0.023) over
4.719	4.785	(0.066)	(0.066)	4.719	4.971	(0.252) over
1.092	1.395	(0.303)	(0.303)	1.092	1.308	(0.216) over
4.552	4.675	(0.123)	(0.123)	4.552	4.914	(0.362) over
8.453	8.259	0.194	0.194	8.453	8.220	0.233 under
34.239	34.239	0.000	0.000	34.239	34.127	0.112 under
				0.000	0.078	(0.078) over
				34.239	34.205	0.034 under

Finance and Corporate Resources Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(28k) over	APT&C Basic / Superannuation / NI - 160k under	IT Services - (37k) over Administration, Legal and Licensing Services - (143k) over	The overspends are due to lower than anticipated staff turnover across the Services.
		Overtime - (56k) over	Finance Services - 319k under	The underspend reflects the turnover of staff across the Service during the year.
		Pension Increases - (126k) over	Finance Services - (45k) over	The overspend is due to the requirement for staff cover within the 24 hour customer services control centre.
			Finance Services - (36k) over IT Services - (28k) over Personnel Services - (32k) over Communications and Strategy Services - (14k) over	The overspends reflect the ongoing cost of retirals and have been managed within the overall budget.
Property Costs	(80k) over	Electricity - (59k) over	IT Services - (60k) over	The overspend is due to increased electricity costs at the Caird Data Centre, reflecting the current level of tenants in the building.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(197k) over	Computer Equipment Purchase - (98k) over	<u>IT Services - (79k) over</u>	The overspend is due to increased one off costs in relation to IT projects during the year.
		IT Equipment Maintenance - Contract - (48k) over	IT Services - (32k) over	The overspend is due to additional costs associated with network hardware maintenance and have been managed within the overall Service budget.
			<u>Communications and Strategy Services - (33k) over</u>	The overspend reflects one off costs in relation to the rollout of Multi Function Devices within Secondary Schools.
		Supplies for Clients - (39k) over	Communications and Strategy Services - (39k) over	The overspend is due to increased external commercial printing for Resources.
		Foodstuffs - General - 37k under	Personnel Services - 37k under	This relates to lower than anticipated expenditure at the Coalyard and Cafés due to a reduction in footfall and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	293k under	Printing and Stationery - (92k) over	Finance Services - (40k) over	The overspend is mainly due to the increased demand for blue badges and is offset by additional income. The balance is made up of small variances across the other Services.
		Advertising - Other - (41k) over	Communications and Strategy Services - (33k) over	The overspend relates to works carried out on behalf of South Lanarkshire Leisure Trust and is offset by an over recovery of income.
		<u>Other Admin Costs - (55k) over</u>	<u>Finance Services - (48k) over</u>	The overspend is due to the demand for crisis grants as part of the Scottish Welfare Fund.
		Training - 492k under	Personnel Services - 499k under	The underspend reflects the reduced cost of employability programmes in the year. In addition, there has been less than anticipated spend on employee training, mainly due to more training being undertaken on-line. This is partially offset by an under recovery of income from the Training Fund.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	707k under	Payments to Other Bodies - 651k under	Personnel Services - 573k under <u>Communications and Strategy Services - 78k under</u>	The underspend reflects the reduced cost of employability programmes and is partially offset by an under recovery of European Social Fund income. The underspend reflects the timing of payments in relation to the rollout of the provision of sanitary products in public places. This has been transferred to reserves to meet commitments in 2019/20.
Payment to Contractors	(87k) over	Payment to Private Contractors - (58k) over Payment to External Consultants - (29k) over	Finance Services - (50k) over Finance Services - (30k) over	The overspend relates to increased payments for the alert alarms service within the 24 hour customer services control centre. The overspend relates to increased payments for the Scotland Excel annual charge within Procurement.
Transfer Payments	2,043k under	Rent Allowance - 1,409k under	Finance Services - 1,409k under	This underspend reflects the demand for Housing Benefit for private housing tenants and is partially offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebates - 634k under	Finance Services - 634k under	This underspend reflects the demand for Housing Benefit for Council tenants and is offset by an under recovery of income.
Financing Charges	71k under	<u>Leasing Charges - 57k under</u>	<u>Finance Services - 55k under</u>	The underspend relates to the budget for hardware servers which is not required until future financial years.
Income	(2,641k) under recovered	Statutory Additions - Cost of Collection - (154k) under recovered <u>Rent Rebate Subsidy - (967k) under recovered</u>	Finance Services - (154k) under recovered <u>Finance Services - (967k) under recovered</u>	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. This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Allowance Subsidy - (1,297k) under recovered	Finance Services - (1,297k) under recovered	This under recovery reflects the demand for Housing Benefit for private housing tenants and is offset by an underspend on transfer payments above.
		DWP Subsidy - 147k over recovered	Finance Services - 147k over recovered	The over recovery is due to one-off income from the Department for Work and Pensions to fund burdens in relation to employee costs and IT related projects.
		<u>DHP - 646k over recovered</u>	<u>Finance Services - 646k 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.
		<u>Contributions from Other Bodies - 214k over recovered</u>	<u>Finance Services - 148k over recovered</u>	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies (cont)	<u>IT Services - 54k over recovered</u>	The over recovery relates to Cyber Security Infrastructure and Apprenticeship funding received from the Digital Office.
		<u>ESF Grant - (181k) under recovered</u>	<u>Personnel Services - (165k) under recovered</u>	The under recovery reflects income for employability programmes and is offset by reduced expenditure.
		Sales - General - (54k) under recovered	Personnel Services - (54k) under recovered	The under recovery relates to reduced income at the Coalyard and Cafés due to reduced footfall and is offset by reduced expenditure.
		Fees and Charges - General - (65k) under recovered	Finance Services - (48k) under recovered	The under recovery is mainly due to less than anticipated scheme of assistance registration fees received.
		Fees and Charges - Departments of the Authority - (67k) under recovered	<u>Personnel Services - (61k) under recovered</u>	The under recover reflects reduced income from other Resources for employability programmes and is offset by reduced expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Other Income - (687k) under recovered	<u>IT Services - (45k) under recovered</u>	The under recovery mainly relates to lower than anticipated recharges for the Electronic Data Records Management System.
			Personnel Services - (498k) under recovered	The under recovery mainly relates to a reduced requirement from the Training Fund for Modern Apprentices and employability programmes and is offset by reductions in expenditure.
			Communications and Strategy Services - (180k) under recovered	The under recovery is due to less than anticipated income from external printing work.
			Finance Services - 42k over recovered	This relates to the over recovery of housing benefit overpayments and also a one-off refund received in the financial year.
		<u>Reallocation of Central Support Costs - (129k) under recovered</u>	<u>Finance Services - (33k) under recovered</u> <u>IT Services - (31k) under recovered</u> <u>Administration, Legal and Licensing Services - (75k) under recovered</u>	The under recovery is due to a reduced recharge to the Housing Revenue Account in relation to finance, Information Technology and legal services provided in the year.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019				
EMPLOYEE COSTS				
APT & C BASIC	25,335	25,320	15	under
APT & C OVERTIME	45	101	(56)	over
APT & C SUPERANNUATION	4,751	4,609	142	under
APT & C NIC	2,356	2,353	3	under
MANUAL BASIC	15	18	(3)	over
TRAVEL AND SUBSISTANCE	58	41	17	under
OTHER EMPLOYEE COSTS	133	153	(20)	over
PENSION INCREASES	808	934	(126)	over
EMPLOYEE COSTS	33,501	33,529	(28)	over
PROPERTY COSTS				
RATES	105	102	3	under
SCOTTISH WATER - UNMETERED CHARGES	1	0	1	under
SCOTTISH WATER - METERED CHARGES	15	8	7	under
RENT	75	76	(1)	over
SERVICE CHARGE	4	3	1	under
OTHER ACCOMMODATION COSTS	0	5	(5)	over
PROPERTY INSURANCE	2	4	(2)	over
SECURITY COSTS	108	103	5	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	3	26	(23)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	34	(32)	over
ELECTRICITY - CONTRACT	297	356	(59)	over
GAS	12	4	8	under
CARBON REDUCTION COMMITMENT	15	15	0	
FIXTURE & FITTINGS	2,112	2,083	29	under
JANITOR SERVICE	0	9	(9)	over
CLEANING - EXTERNAL CONTRACTOR	1	0	1	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	1	3	(2)	over
REFUSE UPLIFT	2	1	1	under
OTHER PROPERTY COSTS	16	20	(4)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	1	0	1	under
PROPERTY COSTS	2,772	2,852	(80)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019				
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	2,818	2,916	(98)	over
COMPUTER EQUIPMENT MAINTENANCE	1,231	1,194	37	under
I.T. EQUIPMENT MAINT - CONTRACT	899	947	(48)	over
I.T. ELECTRONIC MESSAGING	125	135	(10)	over
EQUIPMENT, APPARATUS AND TOOLS	196	223	(27)	over
ADAPTATIONS FOR CLIENTS	0	7	(7)	over
SUPPLIES FOR CLIENTS	133	172	(39)	over
FURNITURE - OFFICE	2	21	(19)	over
FURNITURE - GENERAL	2	2	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	0	2	(2)	over
MATERIALS	151	135	16	under
MATERIALS, APPARATUS AND EQUIPMENT	0	1	(1)	over
AUDIO VISUAL	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	8	9	(1)	over
FOODSTUFFS - GENERAL	105	68	37	under
PROTECTIVE CLOTHING & UNIFORMS	10	15	(5)	over
LAUNDRY COSTS	0	2	(2)	over
OTHER SUPPLIES AND SERVICES	155	174	(19)	over
CATERING - CONTRACT	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	3	3	under
CATERING - EXTERNAL	0	1	(1)	over
OUTSOURCED MAIL	141	148	(7)	over
SUPPLIES AND SERVICES	5,982	6,179	(197)	over
TRANSPORT AND PLANT				
PURCHASE OF PLANT	11	0	11	under
POOL CAR CHARGES - RENTAL	30	15	15	under
POOL CAR CHARGES - FUEL	7	3	4	under
POOL CAR CHARGES - ADDITIONAL COSTS	0	1	(1)	over
OTHER TRANSPORT COSTS	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	9	(7)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	9	6	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	1	under
FLEET SERVICE CHARGES - FUEL	6	2	4	under
FLEET SERVICE CHARGES - DRIVERS	36	34	2	under
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
TRANSPORT AND PLANT	103	72	31	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019				
ADMINISTRATION				
PRINTING AND STATIONERY	591	683	(92)	over
BULK PRINTING	1	0	1	under
TELEPHONES	1,171	1,195	(24)	over
MOBILE PHONES	334	312	22	under
ADVERTISING - RECRUITMENT	27	33	(6)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	1	under
ADVERTISING - OTHER	206	247	(41)	over
POSTAGES/COURIERS	549	570	(21)	over
SMS MESSAGING	0	1	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	273	284	(11)	over
INSURANCE	139	140	(1)	over
MEDICAL COSTS	107	140	(33)	over
LEGAL EXPENSES	345	327	18	under
HOSPITALITY / CIVIC RECOGNITION	31	32	(1)	over
GIRO BANK AGENCY FEES	2	0	2	under
PAYPOINT AGENCY FEES	101	86	15	under
INTERNET AGENCY FEES	1	0	1	under
SECURITY UPLIFT FEES	6	7	(1)	over
OTHER ADMIN COSTS	265	320	(55)	over
MEMBERS ALLOWANCES	1,589	1,580	9	under
CONFERENCES - MEMBERS (incl associated costs)	16	10	6	under
CONFERENCES - OFFICIALS (incl associated costs)	14	3	11	under
TRAINING	1,515	1,023	492	under
VOLUNTEERS' EXPENSES	0	(2)	2	under
ADMINISTRATION	7,284	6,991	293	under
PAYMENT TO OTHER BODIES				
GRANTS TO VOLUNTARY ORGANISATIONS	722	705	17	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	31	0	
PAYMENTS TO OTHER BODIES	3,065	2,414	651	under
EXTERNAL AUDIT FEES	495	490	5	under
PRIVATE INDIVIDUALS - GENERAL	37	3	34	under
PAYMENT TO OTHER BODIES	4,350	3,643	707	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	30	88	(58)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	248	277	(29)	over
PAYMENT TO CONTRACTORS	278	365	(87)	over
TRANSFER PAYMENTS				
RENT ALLOWANCE	33,083	31,674	1,409	under
RENT REBATES	47,401	46,767	634	under
TRANSFER PAYMENTS	80,484	78,441	2,043	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2018/2019				
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	92	35	57	under
CAR LEASING PAYMENTS	7	0	7	under
I.T. EQUIPMENT LEASING-CONTRACT	1,097	1,090	7	under
FINANCING CHARGES	1,196	1,125	71	under
TOTAL EXPENDITURE	135,950	133,197	2,753	under
INCOME				
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	(586)	(154)	under rec
RENT REBATES SUBSIDY	(42,968)	(42,001)	(967)	under rec
RENT ALLOWANCE SUBSIDY	(32,467)	(31,170)	(1,297)	under rec
DWP SUBSIDY	(1,268)	(1,415)	147	over rec
DHP	0	(646)	646	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(292)	(281)	(11)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(42)	(256)	214	over rec
ESF GRANT	(969)	(788)	(181)	under rec
SALES - GENERAL	(136)	(82)	(54)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(37)	5	over rec
FEES AND CHARGES - GENERAL	(3,773)	(3,708)	(65)	under rec
CHARGES TO HEALTH BOARDS	(38)	(38)	0	
FEES AND CHARGES - OTHER BODIES	(221)	(243)	22	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,814)	(2,747)	(67)	under rec
RENTAL INCOME	0	(2)	2	over rec
HOME LOANS REPAYMENTS	0	(15)	15	over rec
BIRTH REGISTRATION	(38)	(33)	(5)	under rec
DEATH REGISTRATION	(78)	(65)	(13)	under rec
MARRIAGE STATUTORY FEES	(112)	(98)	(14)	under rec
EXTRACT ISSUE	(107)	(96)	(11)	under rec
MARRIAGES	(90)	(66)	(24)	under rec
RENEWAL OF VOWS	0	(1)	1	over rec
CITIZENSHIP CEREMONIES	(10)	(10)	0	
CIVIL PARTNERSHIPS	(1)	0	(1)	under rec
NATIONAL CHECKING SERVICE	(65)	(52)	(13)	under rec
OTHER INCOME	(8,655)	(7,968)	(687)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,693)	(6,564)	(129)	under rec
REALLOCATION OF SUPPORT COSTS	(102)	(102)	0	
INCOME	(101,711)	(99,070)	(2,641)	under rec
NET EXPENDITURE	34,239	34,127	112	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/19	Actual to Period 14 to 31/03/19 BEFORE Transfers	Variance to 31/03/19 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
7.478	6.545	0.933	0.034	7.478	6.320	1.158 under
13.329	13.363	(0.034)	(0.034)	13.329	13.326	0.003 under
20.807	19.908	0.899	0.000	20.807	19.646	1.161 under
				0.000	1.140	(1.140) over
				20.807	20.786	0.021 under

Housing and Technical Resources (excl HRA) Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	344k under	APT&C Basic / Superannuation / National Insurance - 263k under Other Employee Costs - 85k under	Property Services - 247k under Housing Services - 91k under	The underspend is due to higher than anticipated staff turnover. This underspend mainly relates to the Rapid Re-Housing Programme funding which was not spent in the current year due to timing of staff recruitment. The underspend has been transferred to reserves to meet expenditure in future years.
Property Costs	(154k) over	Rates - 86k under Rent - (128k) over	Property Services - 84k under Property Services - (113k) over	The underspend reflects a reduction in the level of empty properties requiring to be funded by Estates. The new tenants are liable for the payment of the rates. The overspend reflects the current rental costs incurred on office accommodation properties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Other Accommodation Costs - 76k under	Housing Services - 76k under	The number of temporary accommodation units was lower than anticipated and is partially offset by an under recovery of rental income.
		Repairs and Maintenance - Internal and External Contractor and Lifecycle Maintenance - (257k) over	Housing Services - (169k) over Property Services - (88k) over	This overspend is due to a greater than anticipated volume of repairs in relation to managed properties across both Housing and Property Services.
		Rent Written Off - Unlet Periods - (93k) over	Property Services - (56k) over	The void levels in Estates managed properties were higher than anticipated.
		Rent Written Off - Bad Periods – (118k) over	Housing Services - 124k under	This underspend reflects a lower than anticipated level of bad debt provision due to changes to the roll out of Universal Credit.
			<u>Property Services - (242k) over</u>	This reflects the year end provision for bad debts within Estates and Office Accommodation.
		<u>Electricity - 55k under</u>	<u>Property Services - 86k under</u>	The underspend reflects the lower than anticipated costs for office accommodation properties.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Fixtures and Fittings - 183k under	Housing Services - 183k under	This is a demand led line and the expenditure on homelessness properties was lower than anticipated.
Supplies and Services	71k under	<u>Other Supplies and Services - 53k under</u>	<u>Housing Services - 33k under</u>	This underspend on the Refugee programme reflects the timing of expenditure, and is offset by an under recovery of income from the Home Office.
Payments to Other Bodies	22k under	<u>Payments to Other Bodies - 57k under</u> <u>Supporting People - 56k under</u> Assistance to Home Owners - (99k) over	<u>Housing Services - 56k under</u> <u>Housing Services - 56k under</u> Property Services - (99k) over	This underspend reflects efficiencies in the procurement of contracts. This underspend reflects the current cost of delivery from external contractors. This overspend is mainly due to grants provided to homeowners for adaptations identified by Social Work.
Payments to Contractors	64k under	<u>Payments to Private Contractors - 51k under</u>	<u>Housing Services - 51k under</u>	This underspend reflects efficiencies in the procurement of contracts.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	808k over recovered	<u>Contributions from Other Bodies - (80k) under recovered</u>	<u>Housing Services - (80k) under recovered</u>	This under recovery mainly relates to income from the Home Office to cover the Refugee programme, offset by a reduction in expenditure (See Supplies and Services).
		<u>Fees and Charges General - 57k over recovered</u>	<u>Housing Services - 36k over recovered</u>	This relates mainly to contributions from tenants for support services provided.
		House Rents (Temporary Accommodation) - 777k over recovered	Housing Services - 777k over recovered	An element of the funding received for Temporary Accommodation was not required in the current year as a result of implementation timescales. This funding has been transferred to reserves to meet costs associated with Homelessness in future years.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	6,142	6,029	113	under
APT & C OVERTIME	68	68	0	-
APT & C SUPERANNUATION	1,183	1,048	135	under
APT & C NIC	605	590	15	under
MANUAL BASIC	0	20	(20)	over
MANUAL OVERTIME	0	1	(1)	over
MANUAL SUPERANNUATION	0	4	(4)	over
MANUAL NIC	0	2	(2)	over
TRAVEL AND SUBSISTENCE	29	17	12	under
OTHER EMPLOYEE COSTS	135	50	85	under
PENSION INCREASES	149	151	(2)	over
ADDITIONAL PENSION COSTS	13	0	13	under
EMPLOYEE COSTS	8,324	7,980	344	under
PROPERTY COSTS				
RATES	2,223	2,137	86	under
SCOTTISH WATER - UNMETERED CHARGES	8	20	(12)	over
SCOTTISH WATER - METERED CHARGES	268	244	24	under
RENT	1,553	1,681	(128)	over
SERVICE CHARGE	114	160	(46)	over
FACTORING CHARGES	9	3	6	under
OTHER ACCOMMODATION COSTS	2,297	2,221	76	under
BED AND BREAKFAST	30	29	1	under
PROPERTY INSURANCE	296	276	20	under
SECURITY COSTS	63	26	37	under
GROUND MAINTENANCE	52	71	(19)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	7	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,467	2,672	(205)	over
LIFE CYCLE MAINTENANCE	4,080	4,163	(83)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	352	321	31	under
HOUSING - RENT FREE ACCOMMODATION	0	20	(20)	over
HOUSING - RENT W/O UNLET PERIODS	710	803	(93)	over
HOUSING - RENT W/O BAD PERIODS	1,301	1,419	(118)	over
ASBESTOS	0	3	(3)	over
ELECTRICITY - CONTRACT	932	877	55	under
ELECTRICITY - NON CONTRACT	24	37	(13)	over
GAS	231	181	50	under
HEATING OIL	6	12	(6)	over
CARBON REDUCTION COMMITMENT	47	47	0	-
FIXTURE & FITTINGS	584	401	183	under
JANITOR SERVICE	152	152	0	-
CLEANING CONTRACT	200	197	3	under
CLEANING MATERIALS	10	8	2	under
WINDOW CLEANING	2	6	(4)	over
PEST CONTROL	3	2	1	under
REFUSE UPLIFT	37	34	3	under
REMOVAL & STORAGE COSTS	15	3	12	under
OTHER PROPERTY COSTS	493	487	6	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,100	1,099	1	under
ACCOMMODATION RECHARGE TO USERS	33	37	(4)	over
PROPERTY COSTS	19,702	19,856	(154)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	79	72	7	under
COMPUTER EQUIPMENT MAINTENANCE	6	1	5	under
I.T. EQUIPMENT MAINT-CONTRACT	37	32	5	under
I.T.-ELECTRONIC MESSAGING	0	1	(1)	over
EQUIPMENT AND OTHER TOOLS	3	1	2	under
ADAPTATIONS FOR CLIENTS	0	1	(1)	over
SUPPLIES FOR CLIENTS	0	1	(1)	over
FURNITURE - OFFICE	0	3	(3)	over
FURNITURE - GENERAL	25	9	16	under
FURNISHINGS	0	(3)	3	under
MATERIALS	0	1	(1)	over
AUDIO VISUAL	10	14	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	2	0	2	under
TV LICENCES _ EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	9	2	7	under
PROTECTIVE CLOTHING & UNIFORMS	4	4	0	-
OTHER SUPPLIES AND SERVICES	105	52	53	under
HEALTH AND SAFETY	0	3	(3)	over
CATERING - CONTRACT	1	0	1	under
OUTSOURCED MAIL	0	16	(16)	over
SUPPLIES AND SERVICES	282	211	71	under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	68	66	2	under
POOL CAR RECHARGE - FUEL	19	15	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	2	(1)	over
OTHER TRANSPORT COSTS	4	20	(16)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	10	14	(4)	over
FLEET SERVICE CHARGES - PARTS	0	1	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	1	0	1	under
FLEET SERVICE CHARGES - LEASING	48	66	(18)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	4	5	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	45	3	42	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	5	6	(1)	over
FLEET SERVICE CHARGES - FUEL	61	26	35	under
HIRE OF SKIPS	0	2	(2)	over
TAXI CHARGES - CONTRACTED	11	2	9	under
TAXI CHARGES	7	7	0	-
TRANSPORT AND PLANT	284	235	49	under
ADMINISTRATION				
PRINTING AND STATIONERY	17	31	(14)	over
TELEPHONES	83	101	(18)	over
MOBILE PHONES	13	21	(8)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	7	under
ADVERTISING - OTHER	6	1	5	under
POSTAGES/COURIERS	15	25	(10)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	8	16	(8)	over
INSURANCE.	42	35	7	under
MEDICAL COSTS	6	9	(3)	over
LEGAL EXPENSES	16	15	1	under
PETTY OUTLAYS	12	19	(7)	over
OTHER ADMIN COSTS	11	25	(14)	over
CONFERENCES - OFFICIALS	1	2	(1)	over
TRAINING	1	(1)	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	277	265	12	under
ADMINISTRATION	515	564	(49)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	242	234	8	under
PAYMENTS TO OTHER BODIES	922	865	57	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	1,119	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	646	56	under
HOUSING ADMINISTRATION	1,170	1,170	0	-
ASSISTANCE TO HOME OWNERS	1,949	2,048	(99)	over
PAYMENT TO OTHER BODIES	6,104	6,082	22	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	2,655	2,604	51	under
PAYMENT TO EXTERNAL CONSULTANTS	38	25	13	under
PAYMENT TO CONTRACTORS	2,693	2,629	64	under
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	51	45	6	under
FINANCING CHARGES	51	45	6	under
TOTAL EXPENDITURE	37,955	37,602	353	under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(432)	(352)	(80)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(653)	(625)	(28)	under rec
FEES AND CHARGES - GENERAL	(792)	(849)	57	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	(46)	0	-
RENTAL INCOME	(4,515)	(4,556)	41	over rec
HOUSE RENTS	(5,776)	(6,553)	777	over rec
INSURANCE RECOVERIES	0	(6)	6	over rec
OTHER INCOME	(3,430)	(3,467)	37	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(1,012)	(1,011)	(1)	under rec
REALLOCATION OF SUPPORT COSTS	(492)	(491)	(1)	under rec
INCOME	(17,148)	(17,956)	808	over rec
NET EXPENDITURE	20,807	19,646	1,161	under

Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	462k under	APT&C Basic / Superannuation / National Insurance - 550k under	HRA	This underspend is due to higher than anticipated staff turnover.
		<u>Overtime - (68k) over</u>	HRA	The overspend in overtime primarily relates to absence cover.
		<u>Other Employee Costs - (58k) over</u>	HRA	The overspend relates mainly to the year end apprenticeship levy charge.
Property Costs	2,395k under	<u>Other Accommodation Costs - 101k under</u>	HRA	This underspend reflects a review of service provision within the Homelessness contracted services. This is offset by a reduced level of income.
		<u>Security Costs - 55k under</u>	HRA	This underspend offsets overspends in repairs and maintenance - external contractors. The budget will be realigned in 2019/20.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Grounds Maintenance - (219k) over	HRA	This overspend relates to grounds maintenance works which are demand led services and was managed within the overall budget.
		Repairs and Maintenance - Internal and External Contractor - (1,290k) over	HRA	This overspend is due to repairs which are demand led. This overspend was managed within the overall budget.
		<u>Rent Free Accommodation - (67k) over</u>	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Rent W/o Unlet Periods - 169k under	HRA	This underspend reflects a lower than anticipated level of void rent loss due to the time to re-let properties being less than anticipated.
		Rent W/o Bad Periods - 3,454k under	HRA	This underspend reflects a lower than anticipated level of bad debt provision due to the timing of the roll out of Universal Credit and better than expected collection rates for rental income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Electricity - 61k under</u>	HRA	This underspend relates to lower than forecast energy prices.
		<u>Gas - 101k under</u>	HRA	This underspend relates to lower than forecast energy prices.
		<u>Fixtures and Fittings - (54k) over</u>	HRA	The overspend relates to the provision of furniture and other items in relation to tenant decants for investment or emergency works.
		<u>Janitor Service - 86k under</u>	HRA	This underspend reflects a review of service provision within the Homelessness contracted services. This is offset by a reduced level of income.
Supplies and Services	58k under	<u>Computer Equipment Purchase - 54k under</u>	<u>HRA</u>	This underspend relates to the reducing cost of IT system based on its age.
Administration Costs	100k under	<u>Bulk Printing - (54k) over</u>	<u>HRA</u>	The overspend relates to an increase in the volume of scanning required.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Internal Support Services Allocation - 128k under</u>	HRA	This reflects the year end recharges from other Resources for the provision of support services.
Payments to Other Bodies	(87k) over	<u>Other Committees of the Authority - (79k) over</u>	HRA	The overspend relates to higher than anticipated recharges for repairs management service.
Financing Charges	170k under	<u>Interest / Debt Charges - 170k under</u>	HRA	The overall level of debt charges for the year was lower than anticipated, as a result of the Council taking a lower level of borrowing than initially forecast.
Income	(345k) under recovered	<u>Sales - Departments of the Authority - 165k over recovered</u> House Rents - (399k) under recovered <u>Insurance Recoveries - (74k) under recovered</u>	HRA HRA HRA	This reflects the recovery of costs for activities related to factoring. This under recovery reflects the timing of the new units being added to the housing stock. This reflects income from the settlement of insurance claims being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Year End Transfer to / (from) Balance Sheet	(2,705k) over	<u>Year End Transfer to / (from) Balance Sheet - (2,705k) over</u>	HRA	This reflects lower use of reserves than originally anticipated mainly as a result of the underspend in the bad debt provision.

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

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	9,988	9,728	260	under
APT & C OVERTIME	79	147	(68)	over
APT & C SUPERANNUATION	1,928	1,692	236	under
APT & C NIC	913	859	54	under
MANUAL BASIC	0	0	0	-
TRAVEL AND SUBSISTENCE	44	10	34	under
OTHER EMPLOYEE COSTS	0	58	(58)	over
PENSION INCREASES	219	215	4	under
EMPLOYEE COSTS	13,171	12,709	462	under
PROPERTY COSTS				
RATES	126	82	44	under
SCOTTISH WATER - UNMETERED CHARGES	4	4	0	-
SCOTTISH WATER - METERED CHARGES	8	27	(19)	over
RENT	6	3	3	under
SERVICE CHARGE	65	48	17	under
OTHER ACCOMMODATION COSTS	101	0	101	under
BED AND BREAKFAST	0	2	(2)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	0	55	under
GROUND MAINTENANCE	4,257	4,476	(219)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,849	26,883	(1,034)	over
LIFE CYCLE MAINTENANCE	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	1,133	(256)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	0	-
HOUSING - RENT FREE ACCOMMODATION	155	222	(67)	over
HOUSING - RENT W/O UNLET PERIODS	1,915	1,746	169	under
HOUSING - RENT W/O BAD PERIODS	5,633	2,179	3,454	under
EPC	0	4	(4)	over
ELECTRICITY - CONTRACT	721	660	61	under
GAS	246	145	101	under
HEATING OIL	54	31	23	under
SOLID FUEL	4	5	(1)	over
CARBON REDUCTION COMMITMENT	0	2	(2)	over
FIXTURE & FITTINGS	58	112	(54)	over
JANITOR SERVICE	163	77	86	under
CLEANING CONTRACT	404	425	(21)	over
CLEANING OUTWITH CONTRACT	0	0	0	-
CLEANING MATERIALS	60	29	31	under
WINDOW CLEANING	16	20	(4)	over
PEST CONTROL	122	109	13	under
REFUSE UPLIFT	0	33	(33)	over
REMOVAL & STORAGE COSTS	14	25	(11)	over
OTHER PROPERTY COSTS	35	67	(32)	over
OFFICE ACCOM-FACILITIES MANAGEMENT	0	3	(3)	over
PROPERTY COSTS	41,871	39,476	2,395	under

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	455	401	54	under
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	207	2	under
EQUIPMENT AND OTHER TOOLS	13	4	9	under
ADAPTATIONS FOR CLIENTS	0	5	(5)	over
FURNITURE - OFFICE	10	6	4	under
FURNITURE - GENERAL	0	2	(2)	over
MATERIALS	0	6	(6)	over
MATERIALS (INSURABLE LOSSES)	0	4	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	0	1	(1)	over
FOODSTUFFS - GENERAL	6	4	2	under
PROTECTIVE CLOTHING & UNIFORMS	12	4	8	under
LAUNDRY COSTS	16	16	0	-
OTHER SUPPLIES AND SERVICES	32	6	26	under
HEALTH AND SAFETY	15	5	10	under
CATERING - OUTWITH CONTRACT	0	1	(1)	over
OUTSOURCED MAIL	0	28	(28)	over
SUPPLIES AND SERVICES	768	710	58	under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	38	(12)	over
POOL CAR RECHARGE - FUEL	6	7	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	0	-
OTHER TRANSPORT COSTS	0	6	(6)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	19	4	under
FLEET SERVICE CHARGES - PARTS	1	0	1	under
FLEET SERVICE CHARGES - TYRES	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	89	(18)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	34	6	28	under
FLEET SERVICE CHARGES - FUEL	8	8	0	-
HIRE OF EXTERNAL VEHICLES	21	21	0	-
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	0	4	under
TAXI CHARGES - AD HOC	0	5	(5)	over
TRANSPORT AND PLANT	195	202	(7)	over
ADMINISTRATION				
PRINTING AND STATIONERY	86	113	(27)	over
BULK PRINTING	53	107	(54)	over
TELEPHONES	91	88	3	under
MOBILE PHONES	27	21	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	2	10	under
POSTAGES/COURIERS	132	107	25	under
MEMBERSHIP FEES/SUBSCRIPTIONS	38	34	4	under
MEDICAL COSTS	25	33	(8)	over
LEGAL EXPENSES	86	107	(21)	over
PETTY OUTLAYS	4	3	1	under
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	61	58	3	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	15	9	6	under
MEMBERS ALLOWANCES	0	3	(3)	over
CONFERENCES - MEMBERS	0	1	(1)	over
CONFERENCES - OFFICIALS	7	4	3	under
TRAINING	0	12	(12)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	4,911	128	under
ADMINISTRATION	5,713	5,613	100	under

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	3,155	3,234	(79)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	2	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	35	(4)	over
PAYMENTS TO OTHER BODIES	32	37	(5)	over
PAYMENT TO OTHER BODIES	3,221	3,308	(87)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	85	(5)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	56	(36)	over
PAYMENT TO CONTRACTORS	100	141	(41)	over
FINANCING CHARGES				
INTEREST-DEBT CHARGES	14,801	14,631	170	under
I.T. EQUIPMENT LEASING-CONTRACT	67	67	0	-
CFCR	23,830	23,830	0	-
INTEREST ON REVENUE BALANCES	(146)	(146)	0	-
FINANCING CHARGES	38,552	38,382	170	under
TOTAL EXPENDITURE	103,591	100,541	3,050	under
INCOME				
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(1,334)	165	over rec
FEES AND CHARGES - GENERAL	(4,132)	(4,095)	(37)	under rec
RENTAL INCOME	(460)	(456)	(4)	under rec
HOUSE RENTS	(86,777)	(86,378)	(399)	under rec
LOCK UP RENTS	(2,154)	(2,142)	(12)	under rec
COMMISSION	(216)	(191)	(25)	under rec
INSURANCE RECOVERIES	(250)	(176)	(74)	under rec
OTHER INCOME	(2,304)	(2,312)	8	over rec
REALLOCATION OF SUPPORT COSTS	(811)	(811)	0	-
TRADING SERVICES RECHARGES	0	0	0	-
TMC BALANCE TO BAL SHEET	0	(33)	33	over rec
TOTAL INCOME	(98,273)	(97,928)	(345)	under rec
YEAR END T/FER TO / (FROM) BALANCE SHEET	(5,318)	(2,613)	(2,705)	over
TOTAL YEAR END T/FER TO/(FROM) BALANCE SHEET	(5,318)	(2,613)	(2,705)	
NET EXPENDITURE	0	0	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2019 (No.14)

Social Work Resources

Service Departments :-

Performance and Support

Children and Families

Adults and Older People

Justice and Substance Misuse

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/19

Position After Transfers to Reserves at 31/03/19

Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 31/03/19 £m	Actual to Period 14 to 31/03/19 BEFORE Transfers £m	Variance to 31/03/19 BEFORE Transfers £m
7.901	7.176	0.725	0.725	7.901	7.227	0.674 under
29.816	31.597	(1.781)	(1.781)	29.816	31.702	(1.886) over
114.023	114.218	(0.195)	(0.195)	114.023	114.121	(0.098) over
1.119	0.977	0.142	0.142	1.119	0.940	0.179 under
152.859	153.968	(1.109)	(1.109)	152.859	153.990	(1.131) over
				0.000	0.000	0.000
				152.859	153.990	(1.131) over

Social Work Resources Variance Analysis 2018/19 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(105k) over	Admin & Clerical Staff - (138k) over	Performance and Support - (154k) over	The overspend reflects all staff costs incurred in the year.
		Managerial Support Specialist - 289k under	<u>Performance and Support - 80k under</u>	This underspend relates to staff turnover being higher than anticipated and the recovery of staff costs.
			Children and Families - 365k under	This non-recurring underspend has arisen due to the phased implementation of the service redesign that has been undertaken to create an Intensive Family Support Service for under 12s.
			Adults and Older People - (380k) over	The overspend is a result of staff turnover being less than anticipated.
			Justice - 224k under	This underspend is a result of vacancies which are in the process of being filled. Some of these are in relation to service redesign for Unpaid Work and Throughcare services which started part way through the financial year.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers - 702k under	Performance and Support - 249k under	This underspend reflects the current costs to implement the Carers Act and the refund in respect of statutory maternity pay.
			Children and Families - (221k) over	The overspend is a result of staff turnover being less than anticipated.
			Adults and Older People - 571k under	This underspend is a result of posts which are in the process of being filled.
			Justice - 103k under	This underspend is a result of posts within the Substance Misuse service which are in the process of being filled.
		Hospital Social Workers - (60k) over	Adults and Older People - (61k) over	This overspend is offset by an underspend in Basic Grade Social Workers.
		Instructors - 72k under	Adults and Older People - 72k under	This underspend relates to Day Care Officer posts within adult services.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Employee Costs (cont)		Care Staff - 516k under	Children and Families - (240k) over	This overspend is a result of overtime being incurred within the Children's Homes to ensure that appropriate staffing ratios are maintained. The overtime costs going forward should reduce with peripatetic staff now either appointed or in the process of being appointed to cover the hours previously covered via overtime.
		Home Carers - (1,412k) over	Adults and Older People - 676k under	This relates to posts within Older People residential for which recruitment is underway.
			Adults and Older People - (1,467k) over	The overspend is a result of Home Care recruitment for future turnover to maintain staffing levels and also expenditure on overtime to meet service requirements.
		Additional Pension Costs - (72k) over	Adults and Older People - (60k) over	This overspend relates to the ongoing costs of early retirements and is being managed within the overall budget.
Property Costs	241k under	Rates - 36k under	Performance and Support - 31k under	This underspend relates to the property being vacated, therefore removing the requirement to pay rates.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Property Costs (cont)		Scottish Water Metered Charges - 47k under	Adults and Older People - 51k under	This underspend reflects reduced consumption of water across older people residential units and older and adult day care facilities.
		Gas - 69k under	Adults and Older People - 49k under	The underspend reflects both savings generated with the installation of energy efficient boilers as well as recent weather conditions negating the need for heating.
		Other Property Costs - 72k under	Performance and Support - 88k under	The underspend is offset by an overspend on Furniture - Office and General (Supplies and Services).
Supplies and Services	(333k) over	<u>Computer Equipment Purchase - (78k) over</u>	<u>Performance and Support - (37k) over</u>	This overspend relates to the Social Work contribution to the Electronic Data Record Management System.
			<u>Adults and Older People - (35k) over</u>	This overspend relates to the annual costs for using the Wide Area Network to connect Social Work establishments to Headquarters.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Supplies and Services (cont)		Aids and Adaptations - (224k) over	Adults and Older People - (220k) over	This overspend reflects the requirement to purchase additional and replace existing assistive technology equipment, which is used to support service users to remain at home.
		Supplies for Clients - 110k under	Children and Families - 90k under	This is a demand led line and expenditure has been lower than anticipated. The underspend has been used to manage overspends elsewhere in the Service.
		<u>Furniture - Office and General - (75k) over</u>	<u>Children and Families - (15k) over</u>	This spend relates to the replacement of items within the Children Houses.
			<u>Adults and Older People - (45k) over</u>	This spend relates to the replacement of items within the Residential homes. Both these overspends are offset by the underspend in Other Property Costs.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Transport and Plant	142k under	Fleet Service Charges - Leasing - 58k under Fleet Service Charges - Drivers - 95k under	Adults and Older People - 49k under Adults and Older People - 87k under	The underspend is the result of the timing of replacing vehicles. This underspend reflects the saving being achieved following withdrawal of Meals on Wheels by the Royal Voluntary Service. This saving is included in the 2019/20 savings.
Administration Costs	(126k) over	<u>Printing and Stationery - (50k) over</u> Mobile Phones - (92k) over	<u>Adults and Older People - (37k) over</u> Adults and Older People - (66k) over	This overspend is mainly attributable to the Home Care service for the purchase of items including home care diaries and service information leaflets. This overspend is in relation to the cost of the telephone requirements for Lone Working.
Payments to Other Bodies	(667k) over	Grants to Voluntary Organisations - 48k under	Adults and Older People - 44k under	This underspend reflects the saving being achieved following the withdrawal of Meals on Wheels by the Royal Voluntary Service. Those requesting meals will receive frozen meals as part of their overall care package. This saving is included in the 2019/20 savings.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Payment to Other Bodies (cont)		Payments to Voluntary Organisations - 545k under	Children and Families - 68k under	The underspend relates to the Scottish Attainment Fund and is offset by an overspend in Employee Costs. The funding has been fully utilised.
			Adults and Older People - 571k under	Dementia training was previously provided by Alzheimer Scotland but this is now being delivered in-house. This has resulted in a saving whilst maintaining the level of staff training provision. In addition, this underspend reflects the current costs to implement the Carers Act.
			Justice - (94k) over	This overspend is in relation to supporting service users in the community and reflects the current service requirement for support packages and demand for support groups. This has been managed within the overall grant allocation.
		Payments to Other Bodies - 107k under	Children and Families - 120k under	The underspend is a result of a reduction in the requirement for emergency accommodation placements.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Payment to Other Bodies (cont)		Payments to Other Bodies (cont)	Performance and Support - 59k under	This underspend reflects the current costs to implement the Carers Act.
			<u>Adults and Older People - (77k) over</u>	The overspend mainly relates to payments for the Data Sharing Partnership, maintenance of telecare systems and provision of mental health services.
		Private Individuals - General - (254k) over	Children and Families - (253k) 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
		Social Work - Foster Parents - (548k) over	Children and Families - (548k) over	This overspend is a result of the increased use of external foster placements arising from permanent fostering placements for children and young people.
		Social Work - Adoption Allowances - (92k) over	Children and Families - (92k) over	This overspend is a result of an increase in the number of families being financially supported post adoption.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Payment to Other Bodies (cont)		Direct Payments - (459k) over	Adults and Older People - (459k) over	Following the introduction of Self Directed Support, the overspend reflects more service users choosing this funding option.
Payments to Contractors	253k under	Long Term Care - 519k under	Children and Families - (217k) over	This overspend is based on the current commitment for children's external placements and children with a disability.
			Adults and Older People Services - 736k under	The underspend is a result of a reduction in the funding required for care homes (including named care home placements) and is partially offset by an under recovery in income.
		Home Care - 554k under	Children and Families - 211k under <u>Adults and Older People - 343k under</u>	This reflects the demand for Home Care services.
		Respite - (215k) over	Adults and Older People - (255k) over	This overspend is based on the increased demand, mainly attributable to Carers' respite.
		Day Care - 129k under	Adults and Older People - 129k under	This underspend partially offsets the overspend within Day Related Activities incl Residential Placements.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Payment to Contractors (cont)		<u>Home Support - 191k under</u>	<u>Adults and Older People - 191k under</u>	This underspend reflects the demand for mental health supported living services.
		<u>Free Personal Nursing Care - 220k under</u>	<u>Adults and Older People - 220k under</u>	The demand for Free Personal Nursing Care was less than anticipated.
		<u>Respite Awaiting Long Term Care - 81k under</u>	<u>Adult and Older People - 81k under</u>	This reflects demand for older people in respite awaiting long term care.
		Day Related Activities incl Residential Placements - (1,212k) over	Children and Families - (867k) over <u>Adults and Older People - (345k) over</u>	This overspend is based on the current commitment for children's residential school and secure placements. This overspend reflects the demand for day related activities and is partially offset by an underspend in day care.
Transfer Payments	(288k) over	Direct Assistance to Persons - (290k) over	Children and Families - (289k) 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.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Income	(224k) under recovered	<u>Non Relevant Government Grant - (112k) under recovered</u>	<u>Children and Families - (124k) under recovered</u>	This under recovery arose relates to Scottish Attainment Fund monies and is offset by reduced expenditure. The funding covers academic rather than financial years and therefore the unspent grant has been carried forward and will be spent by the end of June 2019.
		<u>Contributions from Other Bodies - 239k over recovered</u>	<u>Children and Families - 207k over recovered</u>	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.
			<u>Justice - 30k over recovered</u>	This over recovery is as a result of the Big Lottery Funding received being greater than anticipated and is offset by an overspend on Payment to Other Bodies.
		Fees and Charges - General - 312k over recovered	Adults and Older People - 312k over recovered	This over recovery relates to non-recurring income received in respect of prior year care costs from service users.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Income (cont)		Fees and Charges - General (cont)	<u>Adults and Older People</u> <u>- (71k) under recovered</u>	This under recovery reflects the reduction in the number of service users from other local authority areas accessing services in South Lanarkshire. This is offset by an underspend within care homes.
		Charges to Health Boards - (731k) under recovered	Adults and Older People - (733k) under recovered	The under recovery is a result of a reduction in the funding required for named care home placements offset by a reduction in expenditure (Payment to Contractor – Long Term Care) .
		Other Income - 151k over recovered	Children and Families - 18k over recovered	This is relation to the recovery of previous year foster over payments.
			Performance and Support - 38k over recovered	The over recovery reflects grant awarded to help deliver a welfare advice service to families via maternity and health visitor pathways, offset by expenditure.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Income (cont)		Other Income (cont)	<u>Adults and Older People</u> <u>- 95k over recovered</u>	The over recovery is attributable to the funding for the Distress Brief Intervention (DBI) pilot. This over recovery is offset by additional expenditure.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
ADMIN & CLERICAL STAFF - APT&C BASIC	4,299	4,474	(175)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	12	(12)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	653	652	1	under
ADMIN & CLERICAL STAFF - APT&C NIC	315	267	48	under
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	14,776	14,520	256	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	65	(17)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	2,580	2,594	(14)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,547	1,483	64	under
BASIC GRADE SOCIAL WORKERS BASIC	10,847	10,257	590	under
BASIC GRADE SOCIAL WORKERS OVERTIME	34	38	(4)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	1,874	1,801	73	under
BASIC GRADE SOCIAL WORKERS NIC	1,087	1,044	43	under
HOSPITAL SOCIAL WORKERS BASIC	138	179	(41)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	1	(1)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	27	39	(12)	over
HOSPITAL SOCIAL WORKERS NIC	14	20	(6)	over
INSTRUCTORS BASIC	1,411	1,347	64	under
INSTRUCTORS OVERTIME	0	8	(8)	over
INSTRUCTORS SUPERANNUATION	240	232	8	under
INSTRUCTORS NIC	120	112	8	under
CARE STAFF - APT&C BASIC	17,382	16,081	1,301	under
CARE STAFF - APT&C OVERTIME	551	1,394	(843)	over
CARE STAFF - APT&C SUPERANNUATION	2,712	2,672	40	under
CARE STAFF - APT&C NIC	1,468	1,450	18	under
HOME CARERS BASIC	16,430	16,603	(173)	over
HOME CARERS OVERTIME	834	1,935	(1,101)	over
HOME CARERS SUPERANNUATION	2,824	2,880	(56)	over
HOME CARERS NIC	1,388	1,470	(82)	over
SESSIONAL WORK	0	9	(9)	over
TRAVEL AND SUBSISTENCE	442	452	(10)	over
OTHER EMPLOYEE COSTS	744	745	(1)	over
PENSION INCREASES	327	309	18	under
ADDITIONAL PENSION COSTS	0	72	(72)	over
EMPLOYEE COSTS	85,112	85,217	(105)	over
PROPERTY COSTS				
RATES	385	349	36	under
SCOTTISH WATER - UNMETERED CHARGES	46	55	(9)	over
SCOTTISH WATER - METERED CHARGES	174	127	47	under
RENT	410	435	(25)	over
SERVICE CHARGE	0	1	(1)	over
PROPERTY INSURANCE	31	30	1	under
SECURITY COSTS	5	4	1	under
GROUND MAINTENANCE	7	7	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	19	39	(20)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	67	43	24	under
ADAPTIONS - INTERNAL CONTRACTORS	0	3	(3)	over
SOLID FUEL HEATING MAINTENANCE	0	1	(1)	over
ELECTRICITY - CONTRACT	448	447	1	under
GAS	350	281	69	under
CARBON REDUCTION COMMITMENT	20	20	0	
FIXTURE & FITTINGS	0	5	(5)	over
JANITOR SERVICE	41	29	12	under
CLEANING CONTRACT	272	270	2	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	144	111	33	under
HEALTH & HYGIENE MATERIALS	4	7	(3)	over
WINDOW CLEANING	19	9	10	under
REFUSE UPLIFT	42	42	0	
OTHER PROPERTY COSTS	197	125	72	under
PROPERTY COSTS	2,681	2,440	241	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	208	286	(78)	over
COMPUTER EQUIPMENT MAINTENANCE	51	55	(4)	over
I.T. EQUIPMENT MAINT-CONTRACT	237	192	45	under
I.T. ELECTRONIC MESSAGING	228	266	(38)	over
EQUIPMENT, APPARATUS AND TOOLS	186	163	23	under
SMALL TOOLS	2	4	(2)	over
AIDS & ADAPTIONS	3,195	3,419	(224)	over
SUPPLIES FOR CLIENTS	460	350	110	under
FURNITURE - OFFICE	3	42	(39)	over
FURNITURE - GENERAL	0	36	(36)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	23	32	(9)	over
MATERIALS	10	9	1	under
MATERIALS, APPARATUS AND EQUIPMENT	0	12	(12)	over
LIBRARY/RESOURCE CENTRE MATERIALS	0	3	(3)	over
AUDIO VISUAL	0	2	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	2	(2)	over
TV LICENCES - EDUCATION	0	1	(1)	over
PROVISIONS - GENERAL	171	190	(19)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	514	536	(22)	over
BEVERAGES	63	59	4	under
SCHOOL MILK	21	43	(22)	over
PROTECTIVE CLOTHING & UNIFORMS	159	175	(16)	over
LAUNDRY COSTS	0	11	(11)	over
OTHER SUPPLIES AND SERVICES	54	46	8	under
HEALTH AND SAFETY	0	1	(1)	over
CATERING - CONTRACT	483	449	34	under
CATERING - OUTWITH CONTRACT	94	104	(10)	over
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	6	(6)	over
DELIVERY CHARGE	0	1	(1)	over
SUPPLIES AND SERVICES	6,162	6,495	(333)	over
TRANSPORT AND PLANT				
PURCHASE OF PLANT	0	1	(1)	over
POOL CAR CHARGES-RENTAL	129	133	(4)	over
POOL CAR CHARGES-FUEL	45	32	13	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	8	0	
OTHER TRANSPORT COSTS	848	820	28	under
INSURANCE	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	68	83	(15)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	1	(1)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	335	277	58	under
FLEET SERVICE CHARGES - HIRED VEHICLES	15	36	(21)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	20	0	20	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	27	42	(15)	over
FLEET SERVICE CHARGES - FUEL	338	352	(14)	over
FLEET SERVICE CHARGES - DRIVERS	2,734	2,639	95	under
HIRE OF EXTERNAL VEHICLES	6	9	(3)	over
TRANSPORT AND PLANT	4,597	4,455	142	under
ADMINISTRATION				
PRINTING AND STATIONERY	145	195	(50)	over
TELEPHONES	221	215	6	under
MOBILE PHONES	193	285	(92)	over
ADVERTISING - RECRUITMENT	17	25	(8)	over
ADVERTISING - OTHER	28	15	13	under
POSTAGES/COURIERS	116	93	23	under
MEMBERSHIP FEES/SUBSCRIPTIONS	42	51	(9)	over
INSURANCE	70	70	0	
MEDICAL COSTS	28	53	(25)	over
LEGAL EXPENSES	268	242	26	under
HOSPITALITY / CIVIC RECOGNITION	1	17	(16)	over
OTHER ADMIN COSTS	9	10	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	10	3	7	under
TRAINING	26	26	0	
INTERNAL SUPPORT SERVICES ALLOCATION	351	351	0	
ADMINISTRATION	1,525	1,651	(126)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2018/2019

	REVISED ANNUAL BUDGET SLC 18/19 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	4	(4)	over
OTHER LOCAL AUTHORITIES	40	45	(5)	over
GRANTS TO VOLUNTARY ORGANISATIONS	71	23	48	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,739	2,194	545	under
PAYMENTS TO OTHER BODIES	4,591	4,484	107	under
PRIVATE INDIVIDUALS - GENERAL	1,450	1,704	(254)	over
SOCIAL WORK - FOSTER PARENTS	4,658	5,206	(548)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	142	147	(5)	over
SOCIAL WORK - ADOPTION ALLOWANCES	519	611	(92)	over
DIRECT PAYMENTS	4,817	5,276	(459)	over
PAYMENT TO OTHER BODIES	19,027	19,694	(667)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,089	1,087	2	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	45,077	44,558	519	under
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	18,399	17,845	554	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	1,863	2,078	(215)	over
PAYMENT TO PRIVATE CONTRACTOR - REHAB	12	24	(12)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,204	1,075	129	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	16,558	16,367	191	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,249	6,029	220	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	552	471	81	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	2,548	3,760	(1,212)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	39	(4)	over
PAYMENT TO CONTRACTORS	93,586	93,333	253	under
TRANSFER PAYMENTS				
WORK EXPERIENCE	2	0	2	under
DIRECT ASSISTANCE TO PERSONS	685	975	(290)	over
SECTION PAYMENTS	84	84	0	
TRANSFER PAYMENTS	771	1,059	(288)	over
FINANCING CHARGES				
LEASING CHARGES - FINANCE	3	1	2	under
LEASING CHARGES - OPERATIONAL	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	243	291	(48)	over
CFCR	21	0	21	under
FINANCING CHARGES	268	292	(24)	over
TOTAL EXPENDITURE	213,729	214,636	(907)	over
INCOME				
NON RELEVANT GOVERNMENT GRANT	(5,775)	(5,663)	(112)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(22,131)	(22,131)	0	
CONTRIBUTIONS FROM OTHER BODIES	(142)	(381)	239	over rec
SALES - GENERAL	0	(1)	1	over rec
SALES - SALE OF MEALS	0	(16)	16	over rec
FEES AND CHARGES - GENERAL	(5,622)	(5,934)	312	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,047)	(978)	(69)	under rec
CHARGES TO HEALTH BOARDS	(25,272)	(24,541)	(731)	under rec
FEES AND CHARGES - OTHER BODIES	0	(1)	1	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(247)	(214)	(33)	under rec
RENTAL INCOME	(26)	(27)	1	over rec
OTHER INCOME	(257)	(408)	151	over rec
REALLOCATION OF SUPPORT COSTS	(351)	(351)	0	
INCOME	(60,870)	(60,646)	(224)	under rec
NET EXPENDITURE	152,859	153,990	(1,131)	over

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	09 May 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	2018/2019 Recurring Variances and 2019/2020 Outlook
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise on the recurring variances experienced in 2018/2019 and report on their outlook for 2019/2020.

2. Recommendation(s)

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

- (1) that the outlook for 2019/2020, in terms of recurring budget variances experienced in 2018/2019, 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 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. 2018/2019 Issues and Outlook for 2019/2020

- 4.1. The 2018/2019 recurring budget variances have been reviewed and a list is included in Appendix A on a Resource by Resource basis.
- 4.2. In addition, alongside the 2018/2019 recurring variances, the respective Resources have provided the Forum with an update on the outlook for that spend area as anticipated in 2019/2020.

5. Employee Implications

5.1. None.

6. Financial Implications

6.1. None.

7. Other Implications

7.1. No financial data is included in the report. However, Appendix A attached details recurring variances from 2018/2019 and the outlook for 2019/2020.

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 an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. 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)

1 May 2019

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:-

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FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Community and Enterprise Resources : All Services – Employee Costs / Income</p> <p>General underspends in Basic Pay and related costs have been experienced during the year. These are mainly due to turnover of staff, with recruitment being considered in line with service requirements throughout the year.</p> <p>In Facilities, Streets and Waste, an overtime overspend has been experienced to cover staff turnover. In addition within Waste Services, overtime has been required to support green waste uplift.</p>	<p>All services within Community and Enterprise are actively recruiting, however, any turnover may result in an underspend in Basic Pay and related costs.</p> <p>Overtime may still be required to cover any turnover of staff experienced throughout the year. Specifically in Waste Services, overtime is anticipated over the summer months to deal with the requests to uplift green waste.</p>
<p>Community and Enterprise Resources: Facilities, Streets and Waste – Property Costs</p> <p>An overspend has been experienced in Rates within Facilities, Streets and Waste due to lower than anticipated property relief, while rent costs within the Service are lower than anticipated due to a reduction in rented properties.</p> <p>An overspend within Cleaning and Janitorial Supplies was realised following the replacement of equipment.</p>	<p>The rates relief is a recurring pressure again this year. However, the Service is working with Estates to find a buyer for the property.</p> <p>No overspend is anticipated in Cleaning and Janitorial Supplies in 2019/20.</p>
<p>Community and Enterprise Resources : Facilities, Streets and Waste / Roads – Supplies and Services</p> <p>Within Facilities, Streets and Waste, there has been an underspend in Foodstuffs due to a lower than anticipated uptake of school meals,</p>	<p>The Foodstuffs budget has been re-aligned in 2019/20 to reflect the trends experienced in 2018/19.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>which is partially offset by an under recovery of income. An overspend has occurred within Materials which reflects the high demand for domestic bins (offset by Income) and Grounds spend due to the purchase of additional play equipment.</p> <p>An overspend has been identified within the purchase of Catering and Cleaning equipment due to additional expenditure on the cashless school meals system and the replacement of light equipment, crockery.</p> <p>For Roads, an overspend was experienced within the supply of electrical power due to price increases, and the timing of savings being realised in relation to the Street Lighting Programme.</p>	<p>The demand for domestic bins is likely to be similar to that experienced in 2018/19 and therefore will present a budget pressure to be managed by the Resource. Again, this may be partially offset by income from sale of bins.</p> <p>No overspend is anticipated in the purchase of Catering and Cleaning equipment in 2019/20.</p> <p>The budget for Electrical Power has been increased to reflect price increases experienced to date. The impact of any price increases in 2019/2020 will be monitored.</p>
<p>Community and Enterprise Resources : Facilities, Streets and Waste / Roads – Transport and Plant</p> <p>Within Facilities, Streets and Waste, an overspend have been realised within Vehicle Maintenance due to the age profile of the vehicles. An underspend has occurred within Lease Charges which reflects the timing of the replacement of operational vehicles. Fuel charges are higher than anticipated due to price increases and additional service requests, which is partially offset by additional income received.</p> <p>Within Roads, gritting vehicles were purchased during the winter period which was managed within the overall winter maintenance budget.</p>	<p>Vehicle Maintenance is likely to be overspent in 2019/20 based on the age profile of the vehicles. This will be partially offset by an anticipated underspend in Lease Charges reflecting the timing of the replacement of operational vehicles. A programme of vehicle replacement is ongoing which is reducing the age profile of the fleet.</p> <p>The budget for Fuel has been increased into 2019/20. The impact of price increases will continued to be monitored.</p> <p>The budget has been realigned in 2019/2020 therefore no variance is anticipated.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Community and Enterprise Resources : All Services – Administration Costs</p> <p>An overspend in Advertising Costs within Planning and Economic Development and Roads reflects additional costs for planning applications and Traffic Regulation Orders respectively. This is partially offset by income received by the Service.</p> <p>All Services are experiencing an overspend in Medical Costs due to a higher than anticipated level of medical referrals in support of managing absence.</p> <p>An overspend in Legal Expenses within Environmental Services reflects expenditure incurred in relation to safeguarding public health.</p>	<p>The budget for advertising has been realigned for 2019/20. Advertising costs are fully recovered as part of the fee income. Advertising for Traffic Regulation Orders is ad-hoc. Spend will be monitored during the year and budgets aligned as necessary.</p> <p>This is demand led. Any potential overspend will be managed within the Resource's overall budget.</p> <p>Any further costs experienced in the new year will be reflected in the service spend.</p>
<p>Community and Enterprise Resources : Planning and Economic Development / Environmental (including Projects) – Payment to Other Bodies</p> <p>An underspend was realised within Environmental Services due to lower than anticipated expenditure on sample testing.</p> <p>An overspend in Planning and Economic Development was due to additional security requirements and local plan costs.</p>	<p>No underspend is anticipated in 2019/2020 as budget has been re-aligned.</p> <p>Additional security costs for events will continue in 2019/2020. No overspend is anticipated for local plan costs as the budget has been realigned.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Community and Enterprise Resources : Facilities, Streets and Waste / Roads / Environmental – Payment to Contractors / Income</p> <p>An overspend in the Facilities, Streets and Waste Service was due to spend on additional service requests (offset by Income) and the extension of allotment areas.</p> <p>An underspend in Roads' Payment to Trading Services Contractor was due to winter gritting costs being reflected against Fleet Services Charges (see Transport and Plant above).</p> <p>Additional expenditure for clinical waste services led to an overspend within Environmental Services, which was offset by additional income.</p>	<p>No overspend is anticipated in 2019/20.</p> <p>The budget has been realigned in 2019/2020 therefore no variance is anticipated.</p> <p>Expenditure and income budget for clinical waste have been re-aligned to reflect 2018/2019 trends and service delivery.</p>
<p>Community and Enterprise Resources : All Services – Income</p> <p>Facilities, Streets and Waste experienced an under-recovery of income in Sales (General) due to a lower than anticipated school meal uptake, lower bereavement income generation, partially offset by additional bin sales.</p> <p>Roads experienced an over-recovery of income within Sales General due to higher than anticipated rechargeable lighting works (offset by additional expenditure).</p> <p>An under-recovery within Fees and Charges – General was experienced due to less than anticipated parking income within Roads, and waste disposal vouchers within Facilities, Streets and</p>	<p>School meal income has been re-aligned to take account of the 2018/2019 uptake. Bereavement services income is expected to be broadly in line with budget in 2019/20.</p> <p>Income and expenditure budgets have been realigned in 2019/2020.</p> <p>It is anticipated that the reduced demand for Parking in town centres and for disposal vouchers, will continue in 2019/2020. This will be monitored.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Waste. This was partially offset by a higher than anticipated level of planning and building warrant applications within Planning and Economic Development, and contributions received towards public health within Environmental Services.</p> <p>An over-recovery was realised within Environmental Services in Fees and Charges – Departments of the Authority due to additional provision of clinical waste services, offset by additional expenditure.</p> <p>Facilities, Streets and Waste experienced an over-recovery within Other Income due to additional service requests and project design works, with Roads also experiencing an over-recovery due to higher than anticipated income from road permits.</p> <p>Income from Recovery from Capital was higher than anticipated within Roads due to additional design fee income.</p> <p>An over recovery was realised within Facilities, Streets and Waste (Trading Service Recharges) due to the provision of additional catering and janitorial services, offset by additional expenditure.</p>	<p>Income from planning applications and building warrants is demand led. The budgets will be monitored during 2019/2020. The contribution towards public health was a one-off and is not anticipated into 2019/2020.</p> <p>The expenditure and income budgets for clinical waste have been re-aligned to reflect 2018/2019 trends and service delivery.</p> <p>These are demand led services. Any over recovery in income will be offset by additional expenditure.</p> <p>No over-recovery is anticipated in 2019/2020.</p> <p>These are demand led services and over recovery in income will be offset by additional expenditure</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Education Resources : Employee Costs</p> <p>Underspends experienced during the year against Teachers' basic salaries and on-costs reflecting the access to cover and funding for Teachers' pay award. Underspends also in APT&C Basic salaries and on-costs mainly relating to ongoing recruitment during the year primarily in Early Years.</p>	<p>The 2019/2020 recruitment campaign for teachers aims to maximise the number of teachers required for area cover. Recruitment for early years' workers to support the implementation of 1140 hours will continue in 2019/2020. These will be monitored throughout the year in terms of the impact on budget.</p>
<p>Education Resources : Property Costs</p> <p>Underspends were experienced in Rates due to the timing of new school openings and in Gas, reflecting consumption efficiencies over the year. Underspends also realised in Water charges as costs for new schools are lower than anticipated.</p> <p>An overspend was experienced in Electricity costs due to price increases.</p>	<p>An underspend in gas may continue in 2019/20 as it is subject to price changes and weather conditions.</p> <p>While the budget has been increased to reflect price increases experienced to date, price increases during 2019/2020 will be monitored. Education continues with a programme of energy efficiencies in schools and establishments.</p>
<p>Education Resources : Supplies and Services</p> <p>An underspend in Catering was realised due to the costs of lunch provision in nurseries being less than anticipated.</p> <p>An underspend occurred on the utilisation of the Pupil Equity Funding, due to the timing of the funding received and the ability to use the</p>	<p>The continued implementation of ELC 1140 hours will see a further growth in lunch provision in 2019/2020, and a consequent increase in costs.</p> <p>An underspend is anticipated in spend relating to the Pupil Equity Funding in 2019/2020, due to the timing of the funding received –</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>funding in the academic session.</p> <p>An overspend was experienced within Materials, Apparatus and Equipment due to additional expenditure on classroom materials in schools in relation to pupil growth.</p>	<p>financial year versus academic year.</p> <p>An overspend is anticipated in 2019/2020 due to pupil growth experienced.</p>
<p>Education Resources : Transport and Plant</p> <p>An overspend was experienced in the cost of Pupil Transport – Special Educational Needs, Strathclyde Passenger Transport and Other areas, and Fleet Service Charges (all lines) reflecting the cost of transporting children, including those with Additional Support Needs (ASN), to school.</p>	<p>This is predominately a demand led service and it is anticipated there will continue to be a pressure in transport costs. Costs will continue to be monitored.</p>
<p>Education Resources : Payments to Other Bodies</p> <p>An underspend has been experienced in relation to the demand for placing young people with Additional Support Needs in Other Local Authorities.</p> <p>An overspend has occurred within Independent School Places due to the increased cost of placements for ASN pupils as a result of the new procurement framework pricing structure.</p>	<p>The overall cost of external placements will be managed across independent school places, other local authority expenditure and income line and it is anticipated this will reflect a balanced position.</p>
<p>Education Resources : Income</p> <p>An over-recovery was experienced in the Early Years Fees line reflecting the additional uptake for the service, as well as an over-recovery in Government Grants – Other Education Grants due to</p>	<p>The income budget relating to Early Years and the creche service will be realigned to reflect service delivery. Grant Income relating to the Early Years' Graduate Programme was a one off, and was carried</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>additional income received for the Early Years' Graduate Programme.</p> <p>Lower than anticipated income was received within Fees and Charges – General due to lower than anticipated crèche income.</p>	<p>forward to 2019/2020 to match expenditure.</p> <p>As above.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Finance and Corporate Resources : All Services of the Resource – Employee Costs</p> <p>An underspend was experienced across the Resource in Basic Salaries and On-Costs due to movement/turnover of staff.</p>	<p>Budget has been adjusted in respect of the 2019/20 savings approved. Any further staff turnover experienced during the year could result in underspends.</p>
<p>Finance and Corporate Resources : IT Services – Property Costs</p> <p>An overspend has been experienced at the Caird Centre in terms of Electricity due to the level of demand.</p>	<p>Electricity Costs at the Caird Data Centre will continue into 2019/20 and will be managed by the Service as appropriate.</p>
<p>Finance and Corporate Resources : Finance Services / IT Services – Supplies and Services</p> <p>An overspend was due to additional costs of the Benefits and Revenues systems (Finance Services).</p> <p>An overspend was due to additional costs associated with network hardware maintenance in the financial year (IT Services).</p>	<p>The overspend in Benefits and Revenues related to one-off costs for the systems in 2018/19. Further one-off costs in 2019/20 could result in an overspend. This line will be closely monitored this financial year.</p> <p>The expenditure budget for IT equipment maintenance has been realigned in 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Finance and Corporate Resources : Communications and Strategy Services / Personnel Services – Administration Costs / Income</p> <p>The overspend in Advertising reflected works carried out on behalf of South Lanarkshire Leisure Trust and was offset by an over recovery of income.</p> <p>The underspend in Training was a result of cheaper deliver methods / costs in relation to both employee training and employability programmes.</p>	<p>South Lanarkshire Leisure and Culture Trust have identified savings in this areas for 2019/20, however any further fluctuations in demand could result in variances against budget in 2019/20.</p> <p>Budget has been adjusted in respect of the 2019/20 savings approved. Any further efficiencies in delivery methods during the year could result in underspends.</p>
<p>Finance and Corporate Resources : Personnel Services – Payment to Other Bodies</p> <p>The Payment to Other Bodies line (in Personnel Services) shows an underspend as a result of the reduced costs of employability programmes. In addition, there were a lower number of requests than budgeted for employee physiotherapy (offset by an under recovery of income from recharges).</p>	<p>Budget has been adjusted in respect of the 2019/20 savings approved for employability programmes.</p> <p>The expenditure and income budgets for physiotherapy have been realigned in 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Finance and Corporate Resources : Finance Services – Payment to Contractors</p> <p>The overspend relates to increased payments for the alert alarms service within the 24 hour customer services control centre and increased payments for the Scotland Excel annual charge within Procurement.</p>	<p>The budget for the Scotland Excel annual charge within Procurement has been realigned in 2019/20. The alert alarms service is demand led. Further increased costs in 2019/20 could result in an overspend. This line will be closely monitored this financial year.</p>
<p>Finance and Corporate Resources : Finance Services – Transfer Payments / Income</p> <p>The underspend is related to the demand for Housing Benefit for both Council and private housing tenants and is partially offset by an under recovery of income.</p>	<p>These budget lines are demand led and this could result in variances against budget in 2019/20.</p>
<p>Finance and Corporate Resources : Personnel Services / Communication and Strategy Services – Income</p> <p>Sales (General) in Personnel Services showed an under-recovery due to reduced Income from the Coalyard and Cafes reflecting reduced footfall. This is offset by reduced expenditure incurred.</p> <p>The under recovery of Other Income in Communications and Strategy reflects less external Income for print room works, while in Personnel Services, the under-recovery relates to a reduced requirement from the Training Fund for the Modern Apprentices, and offsets reduced expenditure.</p>	<p>These budget lines are demand led and this could result in variances against budget in 2019/20.</p> <p>This under recovery of external print room income will continue in 2019/20. Work is ongoing to mitigate this in the financial year. The Training Fund budget line is demand led based on expenditure incurred and this could result in variances against budget in 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Housing and Technical Resources Non HRA : Property Services / Housing Services – Employee Costs</p> <p>An underspend in Property Services and Housing Services (Employee Costs Basic and On-Costs) reflected the turnover levels of staff, and the timing of recruitment of staff for the Rapid Housing Programme.</p>	<p>Staffing levels continue to be monitored and reflect an ongoing review within Property Services. Rapid Housing recruitment is ongoing.</p>
<p>Housing and Technical Resources Non HRA : Housing Services / Property Services – Property Costs / Income</p> <p>An underspend was experienced within Rates across Property Services due to a reduction in empty properties. An overspend in Rent was realised due current costs for office accommodation properties.</p> <p>In Housing Services, an underspend has been experienced in Other Accommodation Costs due to the number of temporary accommodation units being less than anticipated, offset by Income recovered.</p> <p>Repairs and Maintenance (Internal and External Contractors, and Lifecycle Maintenance) showed an overspend across the Resource, reflecting the current demand for repairs in Estates managed properties and an overspend in Housing Services reflecting the level of void repairs in Homeless managed properties.</p>	<p>A review of the rent for Brandongate has been completed and will remove the pressure in office accommodation.</p> <p>The Homeless client numbers in these areas are reviewed annually and the revised budget is based on the Homeless business plan for 2019/20. These services are demand led therefore the situation will continue to be monitored.</p> <p>The Estates service is currently forecast to break even in 2019/20. At present Repairs is forecast to be managed however demand will continue to be monitored in line with revised forecasts.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Within Housing Services, Rent Written-off-Unlet Periods and Rent Written-off Bad Periods reflects the current levels of void properties in Homeless Accommodation and the level of bad debt provision required respectively.</p> <p>An underspend was realised within Fixtures and Fittings in Housing Services due to this being a demand-led service.</p>	<p>This will continue to be monitored in line with the ongoing roll out of Welfare Reform. These services are demand led therefore the situation will continue to be monitored.</p> <p>The Homeless client numbers in these areas are reviewed annually and the revised budget is based on the Homeless business plan for 2019/20. These services are demand led therefore the situation will continue to be monitored.</p>
<p>Housing and Technical Resources Non HRA : Housing Services – Payment to Other Bodies</p> <p>The overspend in Assistance to Homeowners reflects an increase in demand as a result of additional Social Work demand.</p>	<p>These services are demand led therefore the situation will continue to be monitored.</p>
<p>Housing and Technical Resources Non HRA : Housing Services – Income</p> <p>In Housing Services, additional income was received for House Rents (Temporary Accommodation) which, due to implementation timescales, was not required in 2018/2019.</p>	<p>The impact of implementation will continue to be monitored and the revised budget is based on the Homeless business plan for 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Housing and Technical Resources HRA : Employee Costs</p> <p>Underspends were experienced in Employee Basic and on-costs reflecting the turnover levels across the service.</p>	<p>Staffing levels and ongoing recruitment will continue to be monitored.</p>
<p>Housing and Technical Resources HRA : Property Costs / Income</p> <p>Overspends were experienced in Grounds Maintenance and in Repairs and Maintenance (Internal and External Contractor) which reflected the current level of demand led works.</p> <p>Rent Written Off – Unlet Periods and Bad Periods showed an underspend which reflects a lower than anticipated level of void rent loss and the provision for bad debt for the year being lower than anticipated.</p>	<p>This is a demand led budget and is expected to be an ongoing pressure into 2019/20 due to current demand for clean ups and uplifts for Council shared properties as well as the level of Repairs and Voids being incurred. This will be managed within the overall budget.</p> <p>The budget for 2019/20 has been established to manage the impact of the ongoing roll out of Universal Credit and Welfare Reform. This is demand led and will be monitored throughout the year.</p>
<p>Housing and Technical Resources HRA : Income</p> <p>There is an under-recovery of House Rent Income received which reflects the timing of new units being added to the housing stock.</p>	<p>The volume of new housing stock completing during the year will be dependent on site progress and the budget will continue to be closely monitored in 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Social Work Resources : All Services – Employee Costs</p> <p>An underspend in Performance and Support was experienced in Admin. and Clerical reflecting vacancies within the service.</p> <p>In Managerial Support Specialist, a non-recurring underspend arose within Children and Families due to the phased implementation of the Intensive Family Support Service. In Adults and Older People, turnover being lower than anticipated meant that an overspend was experienced. A recurring underspend was identified within Justice Services which reflected vacancies currently in the process of being filled.</p> <p>In Basic Grade Social Workers across the Resource (except within Children and Families), underspends resulted from turnover being greater than anticipated, along with lower than anticipated costs associated with the implementation of the Carers Act. Within Children and Families, lower than anticipated turnover resulted in an overspend being realised.</p> <p>In Children and Families, the overspend in Care Staff reflected overtime costs due to required staffing levels. This reflects the need to meet appropriate staffing ratios.</p>	<p>All posts are being recruited to therefore no underspend is forecast in 2019/20.</p> <p>All staff have been recruited to the Intensive Family Support Service and staffing levels will continue to be monitored.</p> <p>All vacancies have been advertised and staffing levels will continue to be monitored. Carers Act funding is expected to full spend.</p> <p>Peripatetic staffing have been recruited therefore the level of overspend is expected to reoccur at a reduced level.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Within Adults and Older People, an underspend was realised in Care Staff due to vacancies within Older People residential. Overspends occurred in Home Care costs due to additional recruitment and overtime costs to meet required staffing levels. Additional pension costs were also incurred due to the ongoing cost of retirements.</p>	<p>Vacant posts have been advertised within Older People residential services. Additional peripatetic Home Carers are being recruited which will reduce the level of spend on overtime.</p>
<p>Social Work Resources : Adults and Older People / Performance and Support – Property Costs</p> <p>Within Performance and Support, an underspend was realised within Rates, due to a vacant property. An underspend in Other Property Costs was used to offset expenditure on furniture.</p> <p>Underspends experienced in Gas within Adults and Older People reflected efficiencies made, and favourable weather conditions.</p>	<p>It is anticipated that the underspend in rates will continue. The budget for Other Property Costs will be used to manage one-off items of spend. It is anticipated that the full budget will be required in 2019/20 and realigned into other spend areas as required.</p> <p>A reduced underspend is anticipated in 2019/20 as result of previous energy efficiency measures.</p>
<p>Social Work Resources : Adults and Older People / Children and Families / Performance and Support – Supplies and Services</p> <p>An overspend in Aids and Adaptations (Adults and Older People) was demand led with expenditure being greater than anticipated.</p> <p>Within Children and Families, and the underspend in Supplies for Clients reflects demand for the year and was used to offset pressures elsewhere within the Resource.</p> <p>Within Performance and Support, an overspend within Office Furniture was offset by underspends in Other Property Costs.</p>	<p>It is forecast the Aids and Adaptations will breakeven but will continue to be monitored.</p> <p>No underspend is expected within supplies for clients.</p> <p>The budget will be monitored and realigned if required in 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>Social Work Resources : Adults and Older People – Transport and Plant</p> <p>Underspends in Fleet Service Charges – Leasing and Drivers reflected the timing of recharges for leased vehicles, and the withdrawal of Meals on Wheels services by the Royal Voluntary Service.</p>	<p>These underspends will not recur in 2019/20, partly as they were approved savings for that year.</p>
<p>Social Work Resources : All Services – Payment to Other Bodies</p> <p>An underspend in Grants to Voluntary Organisations within Adults and Older People was realised due to the withdrawal of Meals on Wheels services by the Royal Voluntary Service.</p> <p>An underspend was realised within Payments to Voluntary Organisations in Adults and Older People due to dementia training now being delivered in-house, and lower than anticipated costs to implement the Carers Act.</p> <p>An overspend in Payments to Voluntary Organisations in Children and Families and Justice, was due to the requirement to use external partners to find and place a small number of adoptions and the cost of supporting service users respectively.</p> <p>Underspends Payments to Other Bodies across Children and Families and Performance and Support were a result of a reduction in the need for emergency placements and reduced costs to implement the Carers Act.</p>	<p>These underspends will not recur in 2019/20 as these were approved savings for that year.</p> <p>PTVO dementia training was offered as a saving for 2019/20. A full spend is anticipated in respect of Carer Act monies</p> <p>These overspends are expected to continue in 2019/20.</p> <p>The requirement for emergency placements is demand led and will therefore be monitored. The Carers Act funding has been allocated and plans are in place for spend, therefore no underspend is anticipated in 2019/20.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>An overspend in Private Individuals in Children and Families reflects the current level of payments for kinship carers.</p> <p>An overspend in Children and Families for Social Work – Foster Parents reflects the demand for external fostering services, and an overspend in Adoption Allowances reflects an increase in the number of adoptions made.</p> <p>Within Adults and Older People, an overspend in Direct Payments follows the introduction of Self Directed Support (SDS) and reflects more service users choosing this option.</p>	<p>This is a demand led line. Based on current information, an overspend is forecast in 2019/20 and the position will continue to be monitored.</p> <p>This is a demand led line. Again, current information suggests that these overspends are expected to continue in 2019/20 and the position will continue to be monitored.</p> <p>This overspend is forecast to be greater in 2019/20 as a result of the full year effect of activity in 2018/19 and the continued increase in service users opting for a direct payment.</p>
<p>Social Work Resources : Children and Families / Adults and Older People – Payment to Private Contractor</p> <p>Long Term Care within both Children and Families and Adults and Older People reflect the level of demand and the commitments in place for these service areas.</p> <p>In Home Care within Children and Families, the underspend reflects the current commitment for homecare.</p> <p>The underspend in respite within Children and Families and Adults and Older People for Residential Placements reflects the current commitments for these service areas.</p>	<p>Overspends are forecast within Children & Families. The care home placements within Adults & Older People will be closely monitored.</p> <p>This underspend is not forecast to continued based on committed expenditure for 2019/20.</p> <p>The requirement for respite is demand led based on assessed need. This will be monitored in 2019/20. The majority of the underspend in Adult and Older People residential placements arose from Social Care Funding for named care home placements, where commitments significantly reduced during the year. This budget has been realigned by the Integrated Joint Board in 2019/20 to meet cost pressures elsewhere, therefore an underspend is not anticipated.</p>

FINANCIAL RESOURCES SCRUTINY FORUM

2018/2019 Budget Issues	Outlook for 2019/2020
<p>An overspend was realised in Day Related Activities within Children and Families which reflected the current commitment for children's residential school and secure placements.</p>	<p>These overspends are expected to increase in 2019/20 as more young people exercise their right to continuing care.</p>
<p>Social Work Resources : Children and Families – Transfer Payments</p> <p>In Children and Families, Direct Assistance Payments shows an overspend relating to payments being made to kinship carers to support the welfare of young people.</p>	<p>This overspend is expected to increase in 2019/20 due to the demand led nature of the spend.</p>
<p>Social Work Resources : Adults and Older People – Income</p> <p>An over-recovery of Fees and Charges General Income within Adults and Older People is the result of non-recurring income received in respect of prior year care costs from service users.</p> <p>An under-recovery of income from Charges to Health Boards within Adults and Older People occurred due to a reduction in funding required for named care home placements.</p> <p>In Other Income, an over-recovery in Children and Families reflects the recovery of income from the Home Office for services provided to Asylum Seekers and the recovery of Direct Payment monies respectively.</p>	<p>Based on the previous year's trend, this over recovery is forecast to continue.</p> <p>The allocation for named care home placements has been reduced for 2019/20, therefore no under recovery is expected.</p> <p>An over recovery of income in respect of services provided to Asylum Seekers is forecast to continue.</p>

Report

6

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **8 August 2019**
 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:-

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2019 to 24 May 2019.

2. Recommendation(s)

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

- (1) that the 2019/2020 Financial Position as at period 2 (24 May 2019) and the forecast to 31 March 2020, for General Services and the Housing Revenue Account (as detailed in Appendices 1 and 2), be noted.

3. Background

- 3.1. The Revenue reports attached provide detail on the most recent Executive Committee report dated 26 June 2019. The reports detail the position as at 24 May 2019 for General Services (section 4) and the Housing Revenue Account (section 5), comparing actual expenditure and income to the budget for the same period.
- 3.2. The papers have been split into separate Appendices as shown below:
 - ◆ Appendix 1 - 2019/2020 Financial Position as at Period 2 (24 May 2019) for General Services
 - ◆ Appendix 2 - 2019/2020 Financial Position as at Period 2 (24 May 2019) for Housing Revenue Account
- 3.3. Appendix 1 provides the information on a service basis (Appendix 1a) and then the same information on a subjective basis (Appendix 1b).
- 3.4. **Change in Status of Trading Operations:** Following a review of the remaining 3 Trading Operations (Fleet, Roads and Property Services) and through reviewing the technical guidance around what constitutes a Trading Operation, a report was presented to the Executive Committee on 1 May 2019 seeking approval that they no longer be regarded as Trading Operations and thus remove the requirement to report them separately.
- 3.5. The Committee approved this change and it is reflected in the figures provided in Appendix 1. In order to ensure the full cost of all services are appropriately reported, there will still be internal transactions between service departments where spend is incurred in one service and recharged to another.

4. Financial Position

4.1. General Fund Revenue Account Position

As at 24 May 2019, Appendix 1 of the report details an underspend of £7.040 million (35.16%) against the phased budget.

4.2. The underspend of £7.040 million is made up of an underspend in Loan Charges and in Corporate Items. These are detailed below:

4.3. **Loan Charges:** Since setting the 2019/2020 budget, we have continued to review the Loan Charges Strategy, and in doing so have identified a principal repayment on debt that was due to be repaid in 2019/2020, totalling £5.8 million. It is proposed that we do not repay this in 2019/2020 and instead re-phase the repayment over a longer term. This allows a one-off benefit in loan charges in 2019/2020 of £5.500 million, with additional costs in future years of £0.300 million. This can be accommodated in the Budget Strategy.

4.4. In addition, a further £1.000 million underspend is expected in 2019/2020 reflecting the actual interest rates at which borrowing was taken in 2018/2019. Taking these together result in an underspend of £6.500 million in 2019/2020.

4.5. As part of the refresh of the 2020/2021 Budget Strategy, which was approved by the Executive Committee on 26 June 2019, it was proposed that this total Loan Charges underspend of £6.500 million is transferred to reserves at the end of the 2019/2020 financial year, and used to support the 2020/2021 Budget Strategy.

4.6. **Corporate Items – 2020/2021 Strategy:** As part of the refresh of the 2020/2021 Budget Strategy, budget lines were identified that would generate an underspend in 2019/2020.

4.7. These relate to underspends in the payment to Strathclyde Passenger Transport (£0.110million) to reflect the agreed level of requisition for 2019/2020 and inflation on the secondary schools modernisation contract due to the actual inflation rate incurred being lower than anticipated in the Strategy (£0.080 million).

4.8. In addition, an amount was added to the Strategy in 2019/2020 that allowed consideration of the re-instatement of payments to Third Sector Organisations, previously removed as savings in 2016/2017 (£0.350 million). This budget is now no longer required which will result in an underspend in 2019/2020.

4.9. These underspends total £0.540 million. The budgets have been transferred from Community and Enterprise and Education Resources as appropriate, and will be held in this Corporate Items – 2020/2021 budget line. As part of the 2020/2021 Budget Strategy, it is proposed that they are transferred to reserves at the end of the financial year and used to support the 2020/2021 Budget Strategy.

4.10. **Education Resources:** For 2019/2020 Education Resources have received £7.7 million of Pupil Equity Fund (PEF) which the Resource is fully committed to spend by the end of the academic year (June 2020). As schools operates in academic years (Aug-June) and not financial years, and PEF will spend over the academic year, it is likely that there will be an underspend at 31 March which will require to be carried forward and used in April to June 2020. An initial estimate of this is an underspend of £1.5 million based on the profile of spend in 2018/2019, but this will depend on the timing of spend throughout the year. The actual expected spend position for the financial year will become more certain after the start of the academic year in August.

4.11. Transfers to / from Capital

Following a review of the 2019/2020 capital programme of works, it has been identified that some of the expenditure is revenue in nature. Therefore, it is proposed that budget of £4.506 million will be transferred from Capital to Resources' Revenue budgets. Details of these projects and their relevant values are included below.

- Planned Asset Management (£3.061 million)
- Private Housing Scheme of Assistance project (£1.000 million)
- IT Productivity (£0.236 million)
- Clyde and Avon Valley Landscape Partnership (£0.128 million)
- Crawfordjohn Community Projects (£0.081 million)

4.12. The transfer for Planned Asset Management is only part of the overall budget of £4.775 million – the remainder will stay in capital at the moment. The total spend across revenue and capital remains the same. The capital spend will continue to be analysed during the year, and any further movement reported to a future meeting.

4.13. Conversely, expenditure in relation to roads carriageways is currently funded through the Roads Services' revenue budget. It is proposed that budget totalling £1.531m be transferred to the 2019/2020 Capital Programme as it is capital in nature. This was noted in the Council's Future Capital Investment Strategy (Executive Committee, 21 November 2018). The total overall budget for carriageways across capital and revenue remains unchanged.

4.14. Additional General Revenue Grant

The Council has been notified of an allocation of £0.050 million for European Union Exit preparation and also an allocation of £0.019 million to assist with the delivery of the See Hear Sensory Impairment Strategy. These amounts have been included in the budget figures in Appendices 1 and 2.

4.15. Other Funding

Education Resources have been notified of £1.964 million from the Attainment Scotland Fund Schools Programme for 2019/2020. In addition, Social Work Resources have been notified of funding from the NHS of £0.376 million for a Rapid Response Service and funding from the Scottish Government of £0.476 million in relation to the Scottish Attainment Funding for Looked After Children. These amounts have been included in the budget figures in Appendices 1 and 2.

5. Housing Revenue Account Position

5.1. As at 24 May 2019, Appendix 2 of the report shows a breakeven position against the phased budget on the Housing Revenue Account. The forecast to 31 March 2020 on the Housing Revenue Account is a breakeven position.

6. Employee Implications

6.1. None.

7. Financial Implications

7.1. As detailed within this report.

8. Other Implications

8.1. 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.

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

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 this report.

Paul Manning

Executive Director (Finance and Corporate Resources)

17 July 2019

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 24 May 2019

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

Report

7

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **8 August 2019**
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2019/2020 - 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 24 May 2019.

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 2 (24 May 2019) 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 24 May 2019. 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 24 May 2019 (Period 2).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 24 May 2019 (Period 2).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 24 May 2019 (Period 2).

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. 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)

17 July 2019

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 24 May 2019

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

Appendix A

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 May 2019 (No.2)

Community and Enterprise Resources

Service Departments :-

Facilities Streets and Waste (inc.Support)

Fleet, Environmental and Projects

Leisure and Culture

Planning and Economic Development

Roads

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 24/05/19	Actual to Period 2 to 24/05/19	Variance to 24/05/19
£m	£m	£m	£m	£m	£m
64.573	64.573	0.000	5.655	5.655	0.000
0.470	0.470	0.000	0.099	0.101	(0.002) over
18.863	18.863	0.000	4.781	4.781	0.000
3.158	3.158	0.000	0.374	0.372	0.002 under
19.157	19.157	0.000	1.829	1.829	0.000
106.221	106.221	0.000	12.738	12.738	0.000

Community and Enterprise Resources Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	86k under	APT&C Basic/Superannuation/NI - 134k under Pension Costs - (25k) over	Facilities, Streets and Waste (incl. Support) - 26k under Fleet, Environmental and Projects - 61k under Roads - 39k under Facilities, Streets and Waste (incl. Support) - (8k) over Planning and Economic Development - (7k) over Roads - (8k) over	The underspend at present is mainly due to vacancies within the service. The vacant posts are in the process of being filled. The overspend relates to the ongoing costs of early retirals throughout all services and is being managed within the overall budget.
Transport and Plant	(49k) over	Fleet Service - Repairs - (55k) over	Fleet, Environmental and Projects - (55k) over	The overspend relates to outside repairs being greater than anticipated, offset by vacancies.
Income	(18k) under recovered	Fees and Charges General - 10k over recovered	Planning and Economic Development - 7k over recovered	The over recovery is due to the increase in planning applications at this time.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Other Departments of Authority - (28k) under recovered	Roads - (26k) under recovered	The under recovery is due to reduced income within the Construction Unit for reactive maintenance works and lighting works.

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	63,337	8,085	7,951	134	under
APT & C OVERTIME	1,536	243	261	(18)	over
APT & C SUPERANNUATION	9,760	1,279	1,289	(10)	over
APT & C NIC	5,170	658	648	10	under
TRAVEL AND SUBSISTENCE	103	11	16	(5)	over
OTHER EMPLOYEE COSTS	220	12	12	0	
PENSION INCREASES	1,090	182	189	(7)	over
ADDITIONAL PENSION COSTS	0	0	18	(18)	over
EMPLOYEE COSTS	81,216	10,470	10,384	86	under
PROPERTY COSTS					
RATES	981	0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	12	0	2	(2)	over
SCOTTISH WATER - METERED CHARGES	109	10	8	2	under
RENT	531	36	34	2	under
SERVICE CHARGE	48	8	9	(1)	over
FACTORING CHARGES	14	2	0	2	under
PROPERTY INSURANCE	291	11	9	2	under
SECURITY COSTS	17	1	0	1	under
GROUND MAINTENANCE	8	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	31	2	3	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	36	0	7	(7)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	1	(1)	over
ELECTRICITY - CONTRACT	310	13	6	7	under
GAS	122	13	10	3	under
HEATING OIL	14	2	2	0	
CLEANING CONTRACT	48	37	37	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	221	39	42	(3)	over
HEALTH & HYGIENE MATERIALS	32	0	0	0	
REFUSE UPLIFT	408	32	33	(1)	over
OTHER PROPERTY COSTS	146	111	115	(4)	over
PROPERTY COSTS	3,380	318	318	0	
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	412	33	26	7	under
COMPUTER EQUIPMENT MAINTENANCE	75	0	2	(2)	over
I.T. EQUIPMENT MAINT-CONTRACT	255	22	25	(3)	over
I.T. ELECTRONIC MESSAGING	69	12	21	(9)	over
EQUIPMENT, APPARATUS AND TOOLS	480	69	71	(2)	over
SMALL TOOLS	182	4	4	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	124	21	15	6	under
MATERIALS	7,381	1,096	1,094	2	under
STOCK/STORE ISSUES	0	0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	25	4	0	4	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	0	0	
FOODSTUFFS - GENERAL	4,236	550	551	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	242	25	25	0	
LAUNDRY COSTS	5	1	1	0	
OTHER SUPPLIES AND SERVICES	187	54	54	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,155	0	0	0	
SUPPLIES AND SERVICES	14,830	1,891	1,889	2	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
PURCHASE OF PLANT	57	0	5	(5)	over
FLEET SERVICES - DRIVERS	57	0	0	0	
FLEET SERVICES - FUEL	3,360	427	422	5	under
FLEET SERVICES - VEHICLE HIRE	1,595	72	71	1	under
POOL CAR CHARGES - RENTAL	49	5	6	(1)	over
POOL CAR CHARGES - FUEL	19	4	2	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	5	7	(2)	over
OTHER TRANSPORT COSTS	98	4	21	(17)	over
TRANSPORT INSURANCE	93	8	8	0	
LICENCES	317	49	48	1	under
FLEET SERVICES - REPAIRS	1,214	214	269	(55)	over
PLANT SERVICES	0	0	2	(2)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,133	565	562	3	under
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	4	1	1	0	
FLEET SERVICE CHARGES - PLANT MAINTENANCE	236	21	18	3	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	37	6	0	6	under
FLEET SERVICE CHARGES - LEASING	4,626	521	515	6	under
FLEET SERVICE CHARGES - HIRED VEHICLES	541	125	120	5	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCE	234	24	20	4	under
FLEET SERVICE CHARGES - FUEL	2,255	299	308	(9)	over
FLEET SERVICE CHARGES - DRIVERS	101	0	0	0	
HIRE OF EXTERNAL VEHICLES	374	31	23	8	under
HIRE OF EXTERNAL PLANT	334	39	39	0	
HIRE OF SKIPS	0	0	2	(2)	over
TRANSPORT AND PLANT	19,743	2,420	2,469	(49)	over
ADMINISTRATION					
PRINTING AND STATIONERY	101	14	9	5	under
TELEPHONES	119	12	11	1	under
TELEPHONE RENTAL(EDUC ONLY)	0	0	2	(2)	over
MOBILE PHONES	33	3	2	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0	0	0	
ADVERTISING - OTHER	55	5	8	(3)	over
POSTAGES/COURIERS	33	3	4	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	26	5	14	(9)	over
INSURANCE	260	14	14	0	
MEDICAL COSTS	66	6	8	(2)	over
LEGAL EXPENSES	2	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	1	0	0	0	
SECURITY UPLIFT FEES	35	9	10	(1)	over
OTHER ADMIN COSTS	9	0	2	(2)	over
TRAINING	2	1	3	(2)	over
ADMINISTRATION	750	72	88	(16)	over
PAYMENT TO OTHER BODIES					
SPTE: ANNUAL BUS SUBSIDY	1,788	1,268	1,268	0	
SPTE: BUS OTHER	258	0	0	0	
SPTE: FERRIES	29	0	0	0	
SPTE: UNDERGROUND	1,318	0	0	0	
SPTE: OTHER	1,681	0	0	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	104	26	26	0	
OTHER LOCAL AUTHORITIES	89	5	2	3	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0	0	0	
PAYMENTS TO OTHER BODIES	1,587	125	132	(7)	over
EXTERNAL AUDIT FEES	4	2	2	0	
PAYMENT TO OTHER BODIES	6,919	1,426	1,430	(4)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS					
PAYMENT TO TRADING SERVICES CONTRACTOR	739	0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR	36,304	7,758	7,757	1	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	5	0	0	0	
PAYMENT TO CONTRACTORS	37,350	7,758	7,757	1	under
TRANSFER PAYMENTS					
CONCESSIONARY FARES	595	149	149	0	
TRANSFER PAYMENTS	595	149	149	0	
FINANCING CHARGES					
LEASING CHARGES - FINANCE	1	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	182	32	34	(2)	over
FINANCING CHARGES	183	32	34	(2)	over
TOTAL EXPENDITURE	164,966	24,536	24,518	18	under
INCOME					
MILK SUBSIDIES FROM THE E.U.	(56)	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(102)	0	(2)	2	over rec
ERDF GRANT	(43)	0	0	0	
SALES - GENERAL	(4,464)	(467)	(459)	(8)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(181)	(6)	(6)	0	
FEES AND CHARGES - GENERAL	(8,313)	(1,156)	(1,166)	10	over rec
FEES AND CHARGES - OTHER BODIES	(320)	(26)	(26)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(6,902)	(1,679)	(1,683)	4	over rec
FLEET SERVICES	(12,206)	(2,173)	(2,177)	4	over rec
OTHER INCOME	(1,736)	(66)	(64)	(2)	under rec
RECOVERY FROM CAPITAL	(1,050)	(19)	(19)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(23,372)	(6,206)	(6,178)	(28)	under rec
INCOME TOTAL	(58,745)	(11,798)	(11,780)	(18)	under rec
NET EXPENDITURE	106,221	12,738	12,738	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 May 2019 (No.2)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 31/03/19	Actual to Period 2 to 31/03/19	Variance to 31/03/19
£m	£m	£m	£m	£m	£m
322.187	322.187	0.000	42.041	42.041	0.000
322.187	322.187	0.000	42.041	42.041	0.000

Education Resources Variance Analysis 2019/20 (Period 2)

No significant variances to report

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
TEACHERS BASIC	131,584	19,006	19,006	0	
TEACHERS SUPERANNUATION	31,516	3,089	3,089	0	
TEACHERS NI	15,215	2,162	2,162	0	
DAILY TEACHERS BASIC	1,170	104	104	0	
TEACHERS TRAINING	399	52	53	(1)	over
APT&C BASIC	46,538	5,732	5,732	0	
APT&C SUPERANNUATION	7,966	1,016	1,016	0	
APT&C NIC	3,371	374	374	0	
SESSIONAL WORK	24	3	8	(5)	over
TRAVEL AND SUBSISTANCE	262	18	16	2	under
OTHER EMPLOYEE COSTS	215	53	53	0	
PENSION INCREASES	434	69	69	0	
PREMATURE RETIRALS	4,660	789	789	0	
EMPLOYEE COSTS	243,354	32,467	32,471	(4)	over
PROPERTY COSTS					
RATES	15,139	0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	982	0	0	0	
SCOTTISH WATER - METERED CHARGES	912	0	0	0	
RENT	244	14	14	0	
PROPERTY INSURANCE	480	0	0	0	
SECURITY COSTS	68	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	15	1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	0	0	2	(2)	over
ADAPTIONS - INTERNAL CONTRACTORS	70	0	(1)	1	under
ELECTRICITY - CONTRACT	3,408	3	3	0	
GAS	1,987	0	0	0	
HEATING OIL	71	7	6	1	under
SOLID FUEL	187	22	22	0	
JANITOR SERVICE	51	3	3	0	
JANITORIAL SUPPLIES	10	1	0	1	under
CLEANING CONTRACT	59	0	0	0	
CLEANING OUTWITH CONTRACT	5	0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	167	47	47	0	
WINDOW CLEANING	6	0	0	0	
STEWARD SERVICE	1	0	0	0	
REFUSE UPLIFT	5	0	1	(1)	over
REMOVAL & STORAGE COSTS	2	2	2	0	
OTHER PROPERTY COSTS	52	7	7	0	
ACCOMMODATION RECHARGE TO USERS	882	882	882	0	
PROPERTY COSTS	24,803	990	989	1	under
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	67	30	30	0	
COMPUTER EQUIPMENT RENTAL	2	0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	2,370	28	28	0	
I.T. ELECTRONIC MESSAGING	427	9	9	0	
EQUIPMENT, APPARATUS AND TOOLS	57	5	4	1	under
AIDS FOR CLIENTS	140	24	24	0	
FURNITURE - OFFICE	5	4	4	0	
FURNITURE - GENERAL	9	8	8	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	4	4	4	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,672	8	11	(3)	over
PUPIL EQUITY FUNDING	7,808	3	3	0	
SAC FUNDING	1,964	0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	88	2	2	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	5	5	5	0	
TV LICENCES - EDUCATION	22	2	1	1	under
FOODSTUFFS - GENERAL	7	7	7	0	
PROTECTIVE CLOTHING & UNIFORMS	2	2	2	0	
HEALTH AND SAFETY	13	0	0	0	
CATERING - CONTRACT	2,652	1,479	1,479	0	
CATERING - OUTWITH CONTRACT	2	2	2	0	
SUPPLIES AND SERVICES	17,316	1,622	1,623	(1)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
OTHER TRANSPORT COSTS	2	0	0	0	
INSURANCE	3	0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	74	6	4	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	6	1	0	1	under
FLEET SERVICE CHARGES - LEASING	6	1	2	(1)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	0	0	1	(1)	over
FLEET SERVICE CHARGES - FUEL	55	5	6	(1)	over
FLEET SERVICE CHARGES - DRIVERS	367	0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	42	43	(1)	over
HIRE OF EXTERNAL VEHICLES	61	15	16	(1)	over
HIRE OF SKIPS	0	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	3,383	246	247	(1)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	1,464	1,464	0	
PUPIL TRANSPORT - OTHER	108	7	7	0	
TRANSPORT AND PLANT	9,205	1,787	1,791	(4)	over
ADMINISTRATION					
PRINTING AND STATIONERY	392	69	69	0	
TELEPHONES	222	22	22	0	
MOBILE PHONES	2	0	2	(2)	over
ADVERTISING - OTHER	11	0	0	0	
POSTAGES/COURIERS	94	8	8	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	50	39	38	1	under
INSURANCE	76	0	0	0	
MEDICAL COSTS	4	3	3	0	
HOSPITALITY / CIVIC RECOGNITION	1	1	1	0	
SECURITY UPLIFT FEES	1	1	1	0	
OTHER ADMIN COSTS	5	5	5	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	0	0	0	
TRAINING	36	36	36	0	
ADMINISTRATION	946	184	185	(1)	over
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	55	0	2	(2)	over
OTHER LOCAL AUTHORITIES	1,327	295	295	0	
SCOTTISH QUALIFICATIONS AUTHORITY	1,556	1,546	1,546	0	
PAYMENTS TO OTHER BODIES	11,461	1,625	1,625	0	
INDEPENDENT SCHOOL PLACES	3,507	460	459	1	under
CONTRACT SPEECH THERAPY	678	0	0	0	
SCHOOL ACTIVITIES	227	31	31	0	
RESEARCH GRANTS - EDUCATION	14	2	0	2	under
PARENT COUNCILS (PREV.SCHOOL BOARDS)	38	0	0	0	
P.E. FACILITIES	2	0	0	0	
ACTIVITIES PROGRAMME	458	26	26	0	
COPYRIGHT AGREEMENT	103	67	67	0	
PAYMENT TO OTHER BODIES	19,426	4,052	4,051	1	under
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	34,589	2,184	2,184	0	
PAYMENT TO CONTRACTORS	34,589	2,184	2,184	0	
TRANSFER PAYMENTS					
FOOTWEAR & CLOTHING GRANTS	1,621	12	12	0	
WORK EXPERIENCE	16	0	0	0	
TRANSFER PAYMENTS	1,637	12	12	0	
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	62	49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	261	7	7	0	
FINANCING CHARGES	323	56	56	0	
TOTAL EXPENDITURE	351,599	43,354	43,362	(8)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
GOVERNMENT GRANT - GAELIC EDUCATION	(156)	(11)	(11)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(25,923)	0	0	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	0	1	(1)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,265)	(287)	(287)	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(100)	0	0	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0	(2)	2	over rec
PLAYGROUP ACCOMMODATION CHARGE	(24)	(2)	(4)	2	over rec
EARLY YEARS FEES	(167)	(130)	(136)	6	over rec
RENTAL INCOME	(20)	0	0	0	
COURSE FEES	(15)	(1)	0	(1)	under rec
OTHER INCOME	(24)	0	0	0	
ACCOMMODATION INCOME FROM USERS	(882)	(882)	(882)	0	
INCOME	(29,412)	(1,313)	(1,321)	8	over rec
NET EXPENDITURE	322,187	42,041	42,041	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 May 2019 (No.2)

Finance and Corporate Resources

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 24/05/19	Actual to Period 2 to 24/05/19	Variance to 24/05/19
Service Departments :-	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.286	2.286	0.000	0.429	0.453	(0.024) over
Finance Services - Transactions	12.169	12.169	0.000	2.175	2.057	0.118 under
Audit and Compliance Services	0.360	0.360	0.000	0.081	0.081	0.000
Information Technology Services	3.878	3.878	0.000	0.632	0.726	(0.094)
Communications and Strategy Services	1.083	1.083	0.000	0.274	0.274	0.000
Administration and Licensing Services	4.018	4.018	0.000	1.238	1.238	0.000
Personnel Services	8.018	8.018	0.000	1.216	1.216	0.000
Total Finance and Corporate Resources	31.812	31.812	0.000	6.045	6.045	0.000

Finance and Corporate Resources Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(110k) over	APT&C Basic / Superannuation / NI - (82k) over	Finance (Strategy) Services - (19k) over IT Services - (59k) over Personnel - (13k) over Administration, Legal and Licensing Services - (29k) over	The overspends are due to lower than anticipated staff turnover across the Services.
		Pension Increases - (15k) over	Finance (Transactions) Services - 32k under	The underspend is due to vacancies which are being considered in line with Service requirements.
			Finance (Transactions) Services - (3k) over IT Services - (5k) over Personnel Services - (3k) over Communications and Strategy Services - (3k) over	The overspends reflect the ongoing cost of early retirals and are being managed within the overall budget.
Administration Costs	0 variance	Advertising - Recruitment - (15k) over	Personnel Services - (15k) over	The overspend is mainly due to the increased cost of recruitment advertising.
		Training - 27k under	Personnel Services - 27k under	The underspend is due to the reduced cost of employability programmes to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	53k under	Rent Allowance - 18k under	Finance (Transactions) Services - 18k under	This underspend is related to the demand for Housing Benefit for private housing tenants and the reduced costs of overpayments.
		Rent Rebates - 35k under	Finance (Transactions) Services - 35k under	This underspend is related to the demand for Housing Benefit for Council tenants and the reduced costs of overpayments.
Income	55k over recovered	DWP Subsidy - 42k over recovered	Finance (Transactions) Services - 42k over recovered	The over recovery is due to one-off income from the Department for Work and Pensions to fund burdens in relation to employee costs and IT related projects.
		Sales - Other Bodies - (32k) under recovered	IT Services - (32k) under recovered	The under recovery is due to reduced income from hosting of external bodies at Caird Data Centre.
		Fees and Charges - General - 23k over recovered	Administration, Legal and Licensing Services - 24k over recovered	The over recovery is mainly due to greater than anticipated landlord registration income received to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Departments of the Authority - 23k over recovered	Communications and Strategy Services - 22k over recovered	The over recovery is due to greater than anticipated income from Resources for internal printing work completed to date.
		Other Income - (25k) under recovered	Communications and Strategy Services - (14k) under recovered	The under recovery is due to less than anticipated income from external printing work completed to date.

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020					
EMPLOYEE COSTS					
APT & C BASIC	25,143	3,273	3,382	(109)	over
APT & C OVERTIME	45	5	9	(4)	over
APT & C SUPERANNUATION	4,925	636	610	26	under
APT & C NIC	2,465	318	317	1	under
MANUAL BASIC	15	1	3	(2)	over
TRAVEL AND SUBSISTANCE	34	3	4	(1)	over
OTHER EMPLOYEE COSTS	1	0	3	(3)	over
PENSION INCREASES	832	139	154	(15)	over
ADDITIONAL PENSION COSTS	0	0	3	(3)	over
EMPLOYEE COSTS	33,460	4,375	4,485	(110)	over
PROPERTY COSTS					
RATES	107	0	0	0	
SCOTTISH WATER - METERED CHARGES	9	0	0	0	
RENT	75	4	3	1	under
SERVICE CHARGE	2	0	1	(1)	over
FEU DUTIES	1	0	0	0	
PROPERTY INSURANCE	3	0	0	0	
SECURITY COSTS	103	9	9	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	3	0	1	(1)	over
TV LICENCES - EDUCATION	0	0	1	(1)	over
ELECTRICITY - CONTRACT	297	26	32	(6)	over
GAS	14	1	0	1	under
FIXTURE & FITTINGS	1,979	7	7	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0	0	0	
REFUSE UPLIFT	2	0	0	0	
OTHER PROPERTY COSTS	17	0	0	0	
PROPERTY COSTS	2,615	47	55	(8)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	2,342	508	501	7	under
COMPUTER EQUIPMENT MAINTENANCE	1,453	118	103	15	under
I.T. EQUIPMENT MAINT - CONTRACT	561	152	146	6	under
I.T. ELECTRONIC MESSAGING	130	32	38	(6)	over
EQUIPMENT, APPARATUS AND TOOLS	204	28	27	1	under
SUPPLIES FOR CLIENTS	133	10	16	(6)	over
FURNITURE - OFFICE	0	0	1	(1)	over
MATERIALS	82	11	15	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	10	0	1	(1)	over
FOODSTUFFS - GENERAL	82	6	11	(5)	over
PROTECTIVE CLOTHING & UNIFORMS	7	0	(1)	1	under
OTHER SUPPLIES AND SERVICES	141	22	20	2	under
CATERING - OUTWITH CONTRACT	6	0	0	0	
OUTSOURCED MAIL	150	13	21	(8)	over
SUPPLIES AND SERVICES	5,301	900	899	1	under
TRANSPORT AND PLANT					
POOL CAR CHARGES - RENTAL	23	1	0	1	under
POOL CAR CHARGES - FUEL	5	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	0	0	
FLEET SERVICE CHARGES - FUEL	2	0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	0	1	under
TRANSPORT AND PLANT	74	2	0	2	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020					
ADMINISTRATION					
PRINTING AND STATIONERY	594	10	17	(7)	over
TELEPHONES	1,878	126	120	6	under
MOBILE PHONES	392	30	36	(6)	over
ADVERTISING - RECRUITMENT	29	29	44	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	0	0	
ADVERTISING - OTHER	205	16	16	0	
POSTAGES/COURIERS	570	146	152	(6)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	226	180	184	(4)	over
INSURANCE	139	0	0	0	
MEDICAL COSTS	141	32	32	0	
LEGAL EXPENSES	269	22	19	3	under
HOSPITALITY / CIVIC RECOGNITION	30	2	1	1	under
GIRO BANK AGENCY FEES	2	0	1	(1)	over
PAYPOINT AGENCY FEES	101	14	14	0	
SECURITY UPLIFT FEES	6	1	1	0	
OTHER ADMIN COSTS	273	69	70	(1)	over
MEMBERS ALLOWANCES	1,593	207	204	3	under
CONFERENCES - MEMBERS (incl associated costs)	9	1	1	0	
CONFERENCES - OFFICIALS (incl associated costs)	9	0	0	0	
TRAINING	880	220	193	27	under
INTERNAL SUPPORT SERVICES ALLOCATION	60	0	0	0	
ADMINISTRATION	7,407	1,105	1,105	0	
PAYMENT TO OTHER BODIES					
GRANTS TO VOLUNTARY ORGANISATIONS	678	357	357	0	
PAYMENTS TO OTHER BODIES	1,723	59	49	10	under
EXTERNAL AUDIT FEES	495	0	0	0	
PRIVATE INDIVIDUALS - GENERAL	8	1	0	1	under
PAYMENT TO OTHER BODIES	2,904	417	406	11	under
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	40	0	11	(11)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	225	8	8	0	
PAYMENT TO CONTRACTORS	265	8	19	(11)	over
TRANSFER PAYMENTS					
RENT ALLOWANCE	32,883	4,660	4,642	18	under
RENT REBATES	47,504	6,909	6,874	35	under
TRANSFER PAYMENTS	80,387	11,569	11,516	53	under
FINANCING CHARGES					
LEASING CHARGES - OPERATIONAL	61	15	10	5	under
I.T. EQUIPMENT LEASING-CONTRACT	993	450	448	2	under
FINANCING CHARGES	1,054	465	458	7	under
TOTAL EXPENDITURE	133,467	18,888	18,943	(55)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2019/2020					
INCOME					
STATUTORY ADDITIONS - COST OF COLLECTIO	(740)	0	0	0	
RENT REBATES SUBSIDY	(43,092)	(6,564)	(6,564)	0	
RENT ALLOWANCE SUBSIDY	(32,570)	(4,361)	(4,361)	0	
DWP SUBSIDY	(1,268)	(205)	(247)	42	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(7)	(14)	7	over rec
CONTRIBUTIONS FROM OTHER BODIES	0	0	(6)	6	over rec
SALES - GENERAL	(90)	(7)	(12)	5	over rec
SALES - OTHER BODIES	(719)	(415)	(383)	(32)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0	0	0	
FEES AND CHARGES - GENERAL	(4,577)	(241)	(264)	23	over rec
CHARGES TO HEALTH BOARDS	(38)	0	0	0	
FEES AND CHARGES - OTHER BODIES	(222)	(12)	(16)	4	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,682)	(227)	(250)	23	over rec
RENTAL INCOME	(1)	0	0	0	
BIRTH REGISTRATION	(36)	(5)	(5)	0	
DEATH REGISTRATION	(71)	(11)	(11)	0	
MARRIAGE STATUTORY FEES	(98)	(8)	(16)	8	over rec
EXTRACT ISSUE	(96)	(15)	(14)	(1)	under rec
MARRIAGES	(75)	(11)	(11)	0	
CITIZENSHIP CEREMONIES	(10)	(1)	(1)	0	
NATIONAL CHECKING SERVICE	(71)	(5)	0	(5)	under rec
OTHER INCOME	(8,264)	(748)	(723)	(25)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,603)	0	0	0	
REALLOCATION OF SUPPORT COSTS	(180)	0	0	0	
INCOME	(101,655)	(12,843)	(12,898)	55	over rec
NET EXPENDITURE	31,812	6,045	6,045	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 May 2019 (No.2)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 24/05/19	Actual to Period 2 to 24/05/19	Variance to 24/05/19
£m	£m	£m	£m	£m	£m
7.889	7.889	0.000	1.012	1.012	0.000
7.776	7.776	0.000	2.355	2.355	0.000
15.665	15.665	0.000	3.367	3.367	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	141k under	APT&C and Manual - Basic / Overtime / Superannuation / National Insurance - 138k under	Property Services - 144k under	The net underspend is due to higher than anticipated staff turnover.
Payments to Contractors	(110k) over	Payments to Private Contractors - (84k) over	Property Services - (87k) over	The overspend reflects the current use of external contractors. The level of private contractors varies depending on the current workload and timing for the use of these contractors on a wide variety of major capital projects.
Income	(69k) under recovered	Recovery from Capital - (102k) under recovered	Property Services - (102k) under recovered	The level of income recovered varies depending on the current workload and timing for the recovery of income on a wide variety of major capital projects.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	13,703	1,800	1,660	140	under
APT & C OVERTIME	181	23	30	(7)	over
APT & C SUPERANNUATION	2,656	343	299	44	under
APT & C NIC	1,425	185	168	17	under
MANUAL BASIC	16,724	2,172	2,175	(3)	over
MANUAL OVERTIME	1,033	134	201	(67)	over
MANUAL SUPERANNUATION	3,207	417	387	30	under
MANUAL NIC	1,683	219	235	(16)	over
TRAVEL AND SUBSISTENCE	27	3	1	2	under
OTHER EMPLOYEE COSTS	124	17	1	16	under
PENSION INCREASES	602	67	82	(15)	over
REDUNDANCY	13	0	0	0	-
EMPLOYEE COSTS	41,378	5,380	5,239	141	under
PROPERTY COSTS					
RATES	2,339	15	15	0	-
SCOTTISH WATER - UNMETERED CHARGES	38	3	2	1	under
SCOTTISH WATER - METERED CHARGES	154	4	4	0	-
RENT	1,385	591	591	0	-
SERVICE CHARGE	114	19	19	0	-
FACTORING CHARGES	9	0	1	(1)	over
OTHER ACCOMMODATION COSTS	2,286	153	144	9	under
BED AND BREAKFAST	30	4	3	1	under
PROPERTY INSURANCE	296	0	3	(3)	over
SECURITY COSTS	288	60	51	9	under
GROUND MAINTENANCE	52	0	1	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	1	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,806	142	145	(3)	over
LIFE CYCLE MAINTENANCE	1,978	341	344	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	923	96	104	(8)	over
HOUSING - RENT FREE ACCOMMODATION	0	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	709	84	82	2	under
HOUSING - RENT W/O BAD PERIODS	1,301	15	15	0	-
ASBESTOS	0	0	2	(2)	over
ELECTRICITY - CONTRACT	804	31	34	(3)	over
ELECTRICITY - NON CONTRACT	24	2	2	0	-
GAS	223	8	7	1	under
HEATING OIL	6	0	0	0	-
FIXTURE & FITTINGS	554	70	70	0	-
JANITOR SERVICE	152	152	152	0	-
CLEANING CONTRACT	316	218	221	(3)	over
CLEANING MATERIALS	10	1	1	0	-
WINDOW CLEANING	2	0	0	0	-
PEST CONTROL	3	0	0	0	-
REFUSE UPLIFT	408	51	48	3	under
REMOVAL & STORAGE COSTS	15	2	4	(2)	over
OTHER PROPERTY COSTS	514	66	63	3	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,117	1,117	1,119	(2)	over
ACCOMMODATION RECHARGE TO USERS	33	3	6	(3)	over
PROPERTY COSTS	19,899	3,249	3,257	(8)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	463	101	92	9	under
COMPUTER EQUIPMENT MAINTENANCE	2	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	225	31	28	3	under
EQUIPMENT AND OTHER TOOLS	47	17	12	5	under
ADAPTATIONS FOR CLIENTS	0	0	2	(2)	over
FURNISHINGS	0	0	2	(2)	over
MATERIALS	12,637	1,639	1,641	(2)	over
AUDIO VISUAL	10	1	0	1	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	2	0	0	0	-
TV LICENCES _ EDUCATION	1	0	0	0	-
FOODSTUFFS - GENERAL	2	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	45	5	2	3	under
OTHER SUPPLIES AND SERVICES	57	15	12	3	under
CATERING - CONTRACT	1	0	0	0	-
BULK BUYING DISCOUNT	0	0	(3)	3	under
SUPPLIES AND SERVICES	13,492	1,809	1,788	21	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
PURCHASE OF PLANT	125	14	15	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	96	8	6	2	under
POOL CAR RECHARGE - FUEL	26	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	0	0	-
OTHER TRANSPORT COSTS	4	0	1	(1)	over
INSURANCE	44	6	0	6	under
PLANT SERVICES	7	1	0	1	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	334	42	55	(13)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	1	0	0	0	-
FLEET SERVICE CHARGES - ASSET MODIFICATION	14	2	0	2	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	7	1	1	0	-
FLEET SERVICE CHARGES - LEASING	1,396	177	168	9	under
FLEET SERVICE CHARGES - HIRED VEHICLES	201	27	12	15	under
FLEET SERVICE CHARGES - CONTRACT HIRE	54	6	0	6	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	116	14	8	6	under
FLEET SERVICE CHARGES - FUEL	786	101	109	(8)	over
HIRE OF EXTERNAL PLANT	257	33	30	3	under
HIRE OF SCAFFOLDING	1,077	140	140	0	-
HIRE OF SKIPS	33	4	4	0	-
TAXI CHARGES - CONTRACTED	11	1	1	0	-
TRANSPORT AND PLANT	4,590	578	550	28	under
ADMINISTRATION					
PRINTING AND STATIONERY	87	10	5	5	under
TELEPHONES	146	11	8	3	under
MOBILE PHONES	35	3	6	(3)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	0	0	-
ADVERTISING - OTHER	6	1	0	1	under
POSTAGES/COURIERS	24	2	2	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	16	1	7	(6)	over
INSURANCE.	217	22	13	9	under
MEDICAL COSTS	43	5	4	1	under
LEGAL EXPENSES	16	2	1	1	under
PETTY OUTLAYS	12	7	7	0	-
OTHER ADMIN COSTS	11	1	0	1	under
INTERNAL SUPPORT SERVICES ALLOCATION	457	45	45	0	-
CENTRAL ADMINISTRATION	2,749	324	324	0	-
ADMINISTRATION	3,826	434	422	12	under
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	2,524	262	260	2	under
PAYMENTS TO OTHER BODIES	847	91	91	0	-
SUPPORTING PEOPLE INTERNAL PROVIDER	1,119	172	172	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	702	101	101	0	-
HOUSING ADMINISTRATION	1,170	180	180	0	-
ASSISTANCE TO HOME OWNERS	1,949	219	219	0	-
PAYMENT TO OTHER BODIES	8,311	1,025	1,023	2	under
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	18,430	2,282	2,366	(84)	over
PAYMENT TO EXTERNAL CONSULTANTS	231	15	49	(34)	over
PAYMENT TO CONTRACTORS	18,661	2,297	2,415	(118)	over
FINANCING CHARGES					
I.T. EQUIPMENT LEASING-CONTRACT	153	14	23	(9)	over
INTEREST ON REVENUE BALANCES	2	0	0	0	-
FINANCING CHARGES	155	14	23	(9)	over
TOTAL EXPENDITURE	110,312	14,786	14,717	69	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2019/20

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
SALES - DEPARTMENTS OF THE AUTHORITY	(606)	(49)	(49)	0	-
FEES AND CHARGES - GENERAL	(593)	(57)	(53)	(4)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(46)	0	0	0	-
RENTAL INCOME	(4,574)	(943)	(949)	6	over rec
HOUSE RENTS	(5,308)	(358)	(370)	12	over rec
OTHER INCOME	(3,532)	(238)	(234)	(4)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(1,037)	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(2,210)	(162)	(164)	2	over rec
RECOVERY FROM CAPITAL	(39,700)	(4,808)	(4,706)	(102)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(36,943)	(4,791)	(4,812)	21	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	(98)	(13)	(13)	0	-
INCOME	(94,647)	(11,419)	(11,350)	(69)	under rec
NET EXPENDITURE	15,665	3,367	3,367	0	-

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	51k under	APT&C Basic / Superannuation / National Insurance - 68k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	(48k) over	Repairs and Maintenance - Internal and External Contractor - (39k) over	HRA	This overspend is due to repairs which are demand led. This overspend will be managed within the overall budget.

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
APT & C BASIC	10,213	1,325	1,299	26	under
APT & C OVERTIME	79	10	8	2	under
APT & C SUPERANNUATION	1,972	256	222	34	under
APT & C NIC	940	122	114	8	under
MANUAL BASIC	0	0	5	(5)	over
MANUAL SUPERANNUATION	0	0	1	(1)	over
TRAVEL AND SUBSISTENCE	44	1	1	0	-
PENSION INCREASES	219	28	37	(9)	over
ADDITIONAL PENSION COSTS	0	0	4	(4)	over
EMPLOYEE COSTS	13,467	1,742	1,691	51	under
PROPERTY COSTS					
RATES	110	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	0	0	-
SCOTTISH WATER - METERED CHARGES	8	1	3	(2)	over
RENT	6	0	0	0	-
SERVICE CHARGE	65	0	4	(4)	over
OTHER ACCOMMODATION COSTS	101	0	0	0	-
PROPERTY INSURANCE	923	0	0	0	-
SECURITY COSTS	55	4	0	4	under
GROUND MAINTENANCE	4,257	91	95	(4)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,581	456	483	(27)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	149	161	(12)	over
HOUSING - RENT FREE ACCOMMODATION	155	20	18	2	under
HOUSING - RENT W/O UNLET PERIODS	2,138	365	365	0	-
HOUSING - RENT W/O BAD PERIODS	7,210	30	30	0	-
ASBESTOS	139	36	36	0	-
EPC	0	0	1	(1)	over
ELECTRICITY - CONTRACT	769	20	20	0	-
GAS	274	4	4	0	-
HEATING OIL	54	10	10	0	-
SOLID FUEL	4	1	1	0	-
FIXTURE & FITTINGS	58	23	23	0	-
JANITOR SERVICE	163	30	30	0	-
CLEANING CONTRACT	404	66	66	0	-
CLEANING MATERIALS	60	7	3	4	under
WINDOW CLEANING	16	1	2	(1)	over
PEST CONTROL	122	0	0	0	-
REFUSE UPLIFT	0	0	6	(6)	over
REMOVAL & STORAGE COSTS	14	2	6	(4)	over
OTHER PROPERTY COSTS	35	4	1	3	under
PROPERTY COSTS	44,602	1,320	1,368	(48)	over
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	507	51	51	0	-
I.T. EQUIPMENT MAINT-CONTRACT	209	9	9	0	-
EQUIPMENT AND OTHER TOOLS	13	2	0	2	under
FURNITURE - OFFICE	10	1	1	0	-
FOODSTUFFS - GENERAL	6	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	0	1	(1)	over
LAUNDRY COSTS	16	0	0	0	-
OTHER SUPPLIES AND SERVICES	32	4	4	0	-
HEALTH AND SAFETY	15	0	0	0	-
SUPPLIES AND SERVICES	820	67	67	0	-

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT					
POOL CAR RECHARGE - RENTAL CHARGE	26	2	3	(1)	over
POOL CAR RECHARGE - FUEL	6	0	1	(1)	over
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	0	0	-
OTHER TRANSPORT COSTS	0	0	3	(3)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	2	3	(1)	over
FLEET SERVICE CHARGES - PARTS	1	0	0	0	-
FLEET SERVICE CHARGES - LEASING	71	5	5	0	-
FLEET SERVICE CHARGES - HIRED VEHICLES	34	3	1	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES	8	1	0	1	under
FLEET SERVICE CHARGES - FUEL	21	2	3	(1)	over
STORAGE	4	0	0	0	-
TRANSPORT AND PLANT	195	15	19	(4)	over
ADMINISTRATION					
PRINTING AND STATIONERY	86	15	23	(8)	over
BULK PRINTING	53	4	0	4	under
TELEPHONES	91	7	7	0	-
MOBILE PHONES	27	2	1	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	0	0	-
ADVERTISING - OTHER	12	1	0	1	under
POSTAGES/COURIERS	132	15	16	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	0	4	under
MEDICAL COSTS	25	3	3	0	-
LEGAL EXPENSES	86	8	7	1	under
PETTY OUTLAYS	4	0	0	0	-
GIRO BANK AGENCY FEES	9	1	0	1	under
PAYPOINT AGENCY FEES	61	7	11	(4)	over
INTERNET AGENCY FEES	6	1	0	1	under
OTHER ADMIN COSTS	15	2	3	(1)	over
MEMBERS ALLOWANCES	0	0	0	0	-
CONFERENCES - OFFICIALS	7	1	0	1	under
TRAINING	0	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	0	0	-
ADMINISTRATION	5,713	71	73	(2)	over
PAYMENT TO OTHER BODIES					
OTHER COMMITTEES OF THE AUTHORITY	3,108	0	0	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	1	(1)	over
PAYMENTS TO OTHER BODIES	32	0	(1)	1	under
PAYMENT TO OTHER BODIES	3,174	0	0	0	-
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR	80	0	0	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	0	0	-
FINANCING CHARGES					
INTEREST-DEBT CHARGES	16,635	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	16	13	3	under
CFCR	20,884	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	0	0	-
FINANCING CHARGES	37,519	16	13	3	under
TOTAL EXPENDITURE	105,590	3,231	3,231	0	-

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2019/20	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
INCOME					
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(180)	(180)	0	-
FEES AND CHARGES - GENERAL	(4,503)	(100)	(100)	0	-
RENTAL INCOME	(460)	0	0	0	-
HOUSE RENTS	(91,233)	(7,519)	(7,519)	0	-
LOCK UP RENTS	(2,584)	(617)	(617)	0	-
COMMISSION	(216)	(13)	(13)	0	-
INSURANCE RECOVERIES	(250)	(8)	(8)	0	-
OTHER INCOME	(2,305)	(177)	(177)	0	-
REALLOCATION OF SUPPORT COSTS	(811)	0	0	0	-
TOTAL INCOME	(103,531)	(8,614)	(8,614)	0	-
YEAR END T/FER TO BALANCE SHEET	(2,059)	0	0	0	-
					-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(2,059)	0	0	0	
NET EXPENDITURE	0	(5,383)	(5,383)	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 24 May 2019 (No.2)

Social Work Resources

Service Departments :-

Performance and Support

Children and Families

Adults and Older People

Justice and Substance Misuse

Total Finance and Corporate Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 24/05/19	Actual to Period 2 to 24/05/19	Variance to 24/05/19
£m	£m	£m	£m	£m	£m
7.769	7.769	0.000	1.041	1.007	0.034 under
32.076	32.076	0.000	4.372	4.409	(0.037) over
122.192	122.192	0.000	15.814	15.834	(0.020) over
1.273	1.273	0.000	0.369	0.346	0.023 under
163.310	163.310	0.000	21.596	21.596	0.000

Social Work Resources Variance Analysis 2019/20 (Period 2)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(12k) over	Admin & Clerical Staff - 26k under	Performance and Support - 34k under	This underspend is a result of vacancies which are in the process of being filled.
		Managerial Support Specialist - 28k under	Children and Families - 26k under Justice - 25k under	The underspend is as a result of vacancies across the service which are in the process of being filled.
			Adults and Older People - (26k) over	The overspend is a result of turnover being less than anticipated to date.
		Basic Grade Social Workers - 80k under	Adults and Older People - 99k under	This underspend is a result of vacancies which are in the process of being filled.
		Home Carers - (134k) over	Adults and Older People - (134k) 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.
Transport and Plant	52k under	Fleet Service Charges Fuel - 21k under	Adults and Older People - 19k under	The underspend is a due to the timing of recharges. Full spend is anticipated by the end of the year.

Subjective Head	Variance	Subjective Line	Service/Amount	Explanation
Payments to Other Bodies	(101k) over	Social Work - Foster Parents - (38k) over	Children and Families - (38k) over	This overspend is a result of the increased use of external foster placements arising from permanent fostering placements for children and young people.
		Direct Payments - (61k) over	Adults and Older People - (61k) over	Following the introduction of Self Directed Support, the overspend reflects more service users choosing this funding option.
Income	62k over recovered	Fees and Charges - General - 27k over recovered	Adults and Older People - 27k over recovered	This over recovery relates to non-recurring income received in respect of prior year care costs from service users.
		Other Income – 27k over recovered	Children and Families - 26k 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 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS					
ADMIN & CLERICAL STAFF - APT&C BASIC	4,384	568	540	28	under
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	654	85	90	(5)	over
ADMIN & CLERICAL STAFF - APT&C NIC	316	41	38	3	under
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	15,307	2,014	1,992	22	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	4	7	(3)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	2,674	353	352	1	under
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,601	210	202	8	under
BASIC GRADE SOCIAL WORKERS BASIC	10,925	1,435	1,358	77	under
BASIC GRADE SOCIAL WORKERS OVERTIME	34	3	3	0	
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	1,902	246	245	1	under
BASIC GRADE SOCIAL WORKERS NIC	1,103	145	143	2	under
HOSPITAL SOCIAL WORKERS BASIC	246	32	25	7	under
HOSPITAL SOCIAL WORKERS SUPERANNUATION	47	6	5	1	under
HOSPITAL SOCIAL WORKERS NIC	25	3	3	0	
INSTRUCTORS BASIC	1,453	188	186	2	under
INSTRUCTORS SUPERANNUATION	247	32	32	0	
INSTRUCTORS NIC	124	16	15	1	under
CARE STAFF - APT&C BASIC	18,549	2,416	2,355	61	under
CARE STAFF - APT&C OVERTIME	450	27	72	(45)	over
CARE STAFF - APT&C SUPERANNUATION	2,905	372	373	(1)	over
CARE STAFF - APT&C NIC	1,477	190	187	3	under
HOME CARERS BASIC	16,795	2,218	2,244	(26)	over
HOME CARERS OVERTIME	852	46	137	(91)	over
HOME CARERS SUPERANNUATION	2,884	378	386	(8)	over
HOME CARERS NIC	1,389	182	191	(9)	over
SESSIONAL WORK	0	0	1	(1)	over
TRAVEL AND SUBSISTENCE	430	12	30	(18)	over
OTHER EMPLOYEE COSTS	373	21	20	1	under
PENSION INCREASES	327	42	52	(10)	over
ADDITIONAL PENSION COSTS	0	0	13	(13)	over
EMPLOYEE COSTS	87,521	11,285	11,297	(12)	over
PROPERTY COSTS					
RATES	385	1	1	0	
SCOTTISH WATER - UNMETERED CHARGES	31	5	5	0	
SCOTTISH WATER - METERED CHARGES	179	13	12	1	under
RENT	411	37	37	0	
PROPERTY INSURANCE	31	0	0	0	
SECURITY COSTS	4	0	0	0	
GROUND MAINTENANCE	7	1	0	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	67	5	0	5	under
ELECTRICITY - CONTRACT	465	34	28	6	under
GAS	351	25	22	3	under
JANITOR SERVICE	33	3	1	2	under
CLEANING CONTRACT	282	267	281	(14)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	152	13	11	2	under
HEALTH & HYGIENE MATERIALS	3	0	0	0	
WINDOW CLEANING	14	1	1	0	
REFUSE UPLIFT	42	9	8	1	under
OTHER PROPERTY COSTS	200	14	8	6	under
PROPERTY COSTS	2,657	428	415	13	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES					
COMPUTER EQUIPMENT PURCHASE	179	3	2	1	under
COMPUTER EQUIPMENT MAINTENANCE	63	2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	259	43	45	(2)	over
I.T. ELECTRONIC MESSAGING	164	70	71	(1)	over
EQUIPMENT, APPARATUS AND TOOLS	188	20	14	6	under
SMALL TOOLS	2	0	0	0	
AIDS & ADAPTIONS	3,195	110	114	(4)	over
SUPPLIES FOR CLIENTS	548	79	62	17	under
FURNITURE - OFFICE	4	0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	20	2	1	1	under
MATERIALS	11	0	5	(5)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	1	(1)	over
PROVISIONS - GENERAL	167	25	21	4	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	506	72	74	(2)	over
BEVERAGES	44	7	7	0	
SCHOOL MILK	52	8	5	3	under
PROTECTIVE CLOTHING & UNIFORMS	160	14	15	(1)	over
LAUNDRY COSTS	2	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	57	8	14	(6)	over
CATERING - CONTRACT	488	372	375	(3)	over
CATERING - OUTWITH CONTRACT	94	1	0	1	under
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	0	1	(1)	over
SUPPLIES AND SERVICES	6,203	836	829	7	under
TRANSPORT AND PLANT					
POOL CAR CHARGES-RENTAL	129	20	17	3	under
POOL CAR CHARGES-FUEL	45	7	4	3	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	0	1	(1)	over
OTHER TRANSPORT COSTS	853	75	65	10	under
INSURANCE	24	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	68	12	12	0	
FLEET SERVICE CHARGES - LEASING	327	41	38	3	under
FLEET SERVICE CHARGES - HIRED VEHICLES	23	1	1	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	20	1	0	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	27	4	0	4	under
FLEET SERVICE CHARGES - FUEL	333	51	30	21	under
FLEET SERVICE CHARGES - DRIVERS	2,623	224	217	7	under
HIRE OF EXTERNAL VEHICLES	12	1	0	1	under
TRANSPORT AND PLANT	4,492	437	385	52	under
ADMINISTRATION					
PRINTING AND STATIONERY	144	5	7	(2)	over
TELEPHONES	220	19	21	(2)	over
MOBILE PHONES	194	31	40	(9)	over
ADVERTISING - RECRUITMENT	13	1	0	1	under
ADVERTISING - OTHER	27	2	2	0	
POSTAGES/COURIERS	116	8	9	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	42	29	29	0	
INSURANCE	70	0	0	0	
MEDICAL COSTS	27	3	8	(5)	over
LEGAL EXPENSES	268	21	15	6	under
HOSPITALITY / CIVIC RECOGNITION	1	1	2	(1)	over
OTHER ADMIN COSTS	7	1	1	0	
CONFERENCES - OFFICIALS (incl associated costs)	10	1	0	1	under
TRAINING	42	7	7	0	
INTERNAL SUPPORT SERVICES ALLOCATION	351	0	0	0	
ADMINISTRATION	1,532	129	141	(12)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2019/2020

	REVISED ANNUAL BUDGET SLC 19/20 2	PERIOD 2 ESTIMATE TO DATE	PERIOD 2 ACTUAL TO DATE	PERIOD 2 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES					
OTHER LOCAL AUTHORITIES	29	0	0	0	
GRANTS TO VOLUNTARY ORGANISATIONS	27	7	6	1	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,317	482	481	1	under
PAYMENTS TO OTHER BODIES	3,902	283	281	2	under
PRIVATE INDIVIDUALS - GENERAL	1,568	278	284	(6)	over
SOCIAL WORK - FOSTER PARENTS	5,281	774	812	(38)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	109	22	22	0	
SOCIAL WORK - ADOPTION ALLOWANCES	519	141	141	0	
DIRECT PAYMENTS	4,881	794	855	(61)	over
PAYMENT TO OTHER BODIES	19,633	2,781	2,882	(101)	over
PAYMENT TO CONTRACTORS					
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,175	8	8	0	
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	47,290	5,911	5,926	(15)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	22,308	218	211	7	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	1,863	30	5	25	under
PAYMENT TO PRIVATE CONTRACTOR - REHAB	12	1	1	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,131	24	19	5	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	16,506	67	67	0	
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,405	774	773	1	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	552	0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,433	262	278	(16)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	6	6	0	
PAYMENT TO CONTRACTORS	100,710	7,301	7,295	6	under
TRANSFER PAYMENTS					
DIRECT ASSISTANCE TO PERSONS	748	144	153	(9)	over
SECTION PAYMENTS	82	6	8	(2)	over
TRANSFER PAYMENTS	830	150	161	(11)	over
FINANCING CHARGES					
LEASING CHARGES - FINANCE	2	0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	244	58	62	(4)	over
CFCR	21	0	0	0	
FINANCING CHARGES	267	58	62	(4)	over
TOTAL EXPENDITURE	223,845	23,405	23,467	(62)	over
INCOME					
NON RELEVANT GOVERNMENT GRANT	(5,772)	(597)	(597)	0	
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(21,969)	0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(32)	0	0	0	
SALES - SALE OF MEALS	0	0	(2)	2	over rec
FEES AND CHARGES - GENERAL	(5,237)	(1,019)	(1,046)	27	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,036)	(78)	(84)	6	over rec
CHARGES TO HEALTH BOARDS	(25,645)	(59)	(59)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(248)	0	0	0	
OTHER INCOME	(245)	(56)	(83)	27	over rec
REALLOCATION OF SUPPORT COSTS	(351)	0	0	0	
INCOME	(60,535)	(1,809)	(1,871)	62	over rec
NET EXPENDITURE	163,310	21,596	21,596	0	

Report

8a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 August 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2018/2019 - General Fund Capital Programme
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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 2018 to 31 March 2019.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2018/2019 General Fund Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2019 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 2019/20 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 2018/19 totalled £66.819 million. This reflects the programme agreed by the Executive Committee on 27 June 2018 and the subsequent amendments made through regular monitoring reports to Committee throughout 2018/19.
- 5.2. Appendix A shows the total expenditure of £61.321 million on the General Fund capital programme for year 2018/19.
- 5.3. The difference between the revised programme of £66.819 million and the actual spend of £61.321 million is £5.498 million.
- 5.4. For projects spending less than budget this year, this reflects the timing of spend and is not affecting operational delivery. The budget for this capital spend requires to be carried forward in to next financial year to complete projects, and the main projects which make up

the £5.498 million carry forward are detailed in Appendix B, along with their anticipated completion dates.

- 5.5. **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.
- 5.6. £5.408 million of capital spend is required to be recorded as revenue spend. Conversely, £1.867 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 £57.780 million. This position is also noted in Appendix A.
- 5.7. **Carry Forward to 2019/20:** As detailed at section 5.3, budget of £5.498 million will carry forward into 2019/20 to conclude projects.
- 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)

16 July 2019

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective, Efficient and Transparent

Previous References

- Executive Committee, 27 June 2018
- Executive Committee, 29 May 2019

List of Background Papers

- Capital Ledger prints to 31 March 2019

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

APPENDIX A

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2018/19 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2018 TO 31 MARCH 2019

Resource Name	Annual Budget £000	2017/18 C/F £000	Previous Slippage /Adjs £000	Total Original Budget £000	Proposed Adjs £000	Proposed Slippage £000	Total Budget £000	Estimate to Date £000	Actual £000
Community & Enterprise Resources									
Fleet &	0	133	0	133	52	(52)	133	133	89
Environmental Facs / Waste / Grounds	2,506	2,765	(1,900)	3,371	976	(1,741)	2,606	2,606	1,611
Planning & Econ Development	8,785	2,251	(2,170)	8,866	359	(2,450)	6,775	6,775	6,923
Roads	33,124	3,004	(11,191)	24,937	1,988	(620)	26,305	26,305	23,713
Resource Total	44,415	8,153	(15,261)	37,307	3,375	(4,863)	35,819	35,819	32,336
Education Resources									
Primary Schools Modernisation	10,744	7,561	(1,000)	17,305	100	(1,200)	16,205	16,205	15,485
Education Other	2,693	234	(1,226)	1,701	0	0	1,701	1,701	3,089
ICT Developments	1,901	2,220	0	4,121	6,115	(6,725)	3,511	3,511	1,619
Resource Total	15,338	10,015	(2,226)	23,127	6,215	(7,925)	21,417	21,417	20,193
Finance & Corporate Resources									
Finance Services	70	(47)	0	23	70	70	93	93	109
IT Services	748	727	0	1,475	100	(100)	1,475	1,475	1,308
Personnel Services	0	24	0	24	0	0	24	24	19
Resource Total	818	704	0	1,522	170	(100)	1,592	1,592	1,436
H & T Resources									
Office Accom	7,491	1,010	(550)	7,951	(1,249)	0	6,702	6,702	6,495
Private Housing Scheme of Assistance	1,000	0	(1,000)	0	0	0	0	0	0
Other Housing	307	391	(300)	398	251	0	649	649	400
Resource Total	8,798	1,401	(1,850)	8,349	(998)	0	7,351	7,351	6,895
Social Work Resources									
Social Work	5,000	320	(5,000)	320	320	0	640	640	461
Resource Total	5,000	320	(5,000)	320	320	0	640	640	461
Overall Total	74,369	20,593	(24,337)	70,625	9,082	(12,888)	66,819	66,819	61,321
Less: Transfers to Revenue									(5,408)
Add: Transfers to Capital									1,867

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2018-2019
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2018 TO 31 MARCH 2019

APPENDIX A

EXPENDITURE

	2018-19 REVISED BUDGET	2018-19 ACTUAL to 31/03/19
	£m	£m
GENERAL FUND PROGRAMME	66.819	61.321
Less: Transfers to Revenue		(5.408)
Add: Transfers to Capital		<u>1.867</u>
2018/19 Final Outturn Position	<u>66.819</u>	<u>57.780</u>

INCOME

	Actual to 31/03/19 £m
Prudential Borrowing	22.833
Heritage Lottery/ Sportscotland Grant	0.049
Developers Contributions	0.495
Partners (Including Strathclyde Partnership for Transport, Sustrans and Scottish Environment Protection Agency)	1.534
Scottish Government:	
- Capital Grant	27.607
- Cycling, Walking and Safer Streets	0.432
- Vacant and Derelict Land	0.233
- Early Years 1,140 Hours	0.629
Glasgow City Region City Deal	3.126
Specific Reserves	0.719
Capital Financed from Current Revenue	0.123
TOTAL INCOME	57.780

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2018-19
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2018 TO 31 MARCH 2019

APPENDIX B

Projects with Underspends in 2018/19		
Project Name	Project Type	Completion Date
Community and Enterprise Resources		
Avondale Community Wing (Replaced old Ballgreen Hall)	Fit out	November 2019
Extension / Improvement of Cemeteries	Infrastructure	September 2019
Bin Storage Areas	Infrastructure	May 2019
Demolition Programme	Demolition	August 2019
Upgrades to Community Infrastructure	Infrastructure	July 2019
Vacant and Derelict Land – Milton Brick Works, Carluke	Regeneration	December 2019
Vacant and Derelict Land – Millburn Colliery Site, Larkhall	Regeneration	December 2019
Vacant and Derelict Land – Glen Esk, East Kilbride	Regeneration	December 2019
Roads Investment Programme – Rutherglen and Cambuslang Area	Infrastructure	Through 2019/20
Roads Investment Programme – East Kilbride Area	Infrastructure	Through 2019/20
Roads Investment Programme – Clydesdale Area	Infrastructure	Through 2019/20
Greenhills Road	Infrastructure	June 2020
Lanark Park and Ride	Infrastructure	March 2020
Hamilton Information Technology Park – University Infrastructure work	Infrastructure	June 2019
Education Resources		
St Athanasius' Primary School – Nursery Adaptations	Infrastructure	August 2019
Education Information Communication Technology	ICT	Through 2019/20
Ridgepark School, Lanark – Demolition	Demolition	July 2019
Black Mount Primary School (previously Walston Primary School)	Infrastructure	August 2019
Finance and Corporate Resources		
Mobile Working	ICT	August 2019
Housing and Technical Resources		
Civic Centre Fabric Upgrade – Main Works	Refurbishment	September 2019
Headquarters Fabric Upgrade	Refurbishment	March 2020
Social Work Resources		
Replacement Care Facilities	Infrastructure	March 2021



Report

8b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 August 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2018/2019 - Housing Capital Programme
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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 2018 to 31 March 2019.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2018/19 Housing Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2019 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 2019/20 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 2018/19 totalled £53.664 million. This revised programme was approved by Executive Committee on 27 June 2018.
- 5.2. Appendix A summarises actual expenditure of £53.962 million which is £0.298 million higher than budget due to good progress on projects.
- 5.3. Housing and Technical Resources have also received additional one-off income of £5.018 million in 2018/19 which will be added to the overall programme.
- 5.4. Taking into account the additional funding of £5.018 million and the year end spend position, there is a net £4.720 million of additional budget to carry forward to contribute to future years Housing programmes. To reflect the profile of spend expected on the Housing Investment programme the 2019/20 programme will be reduced by £0.110m, and the 2020/21 allocation increased by £4.830 million.

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)

16 July 2019

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective, Efficient and Transparent

Previous References

- ◆ Executive Committee, 27 June 2018
- ◆ Executive Committee, 29 May 2019

List of Background Papers

- ◆ Capital Ledger prints to 31 March 2019

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)

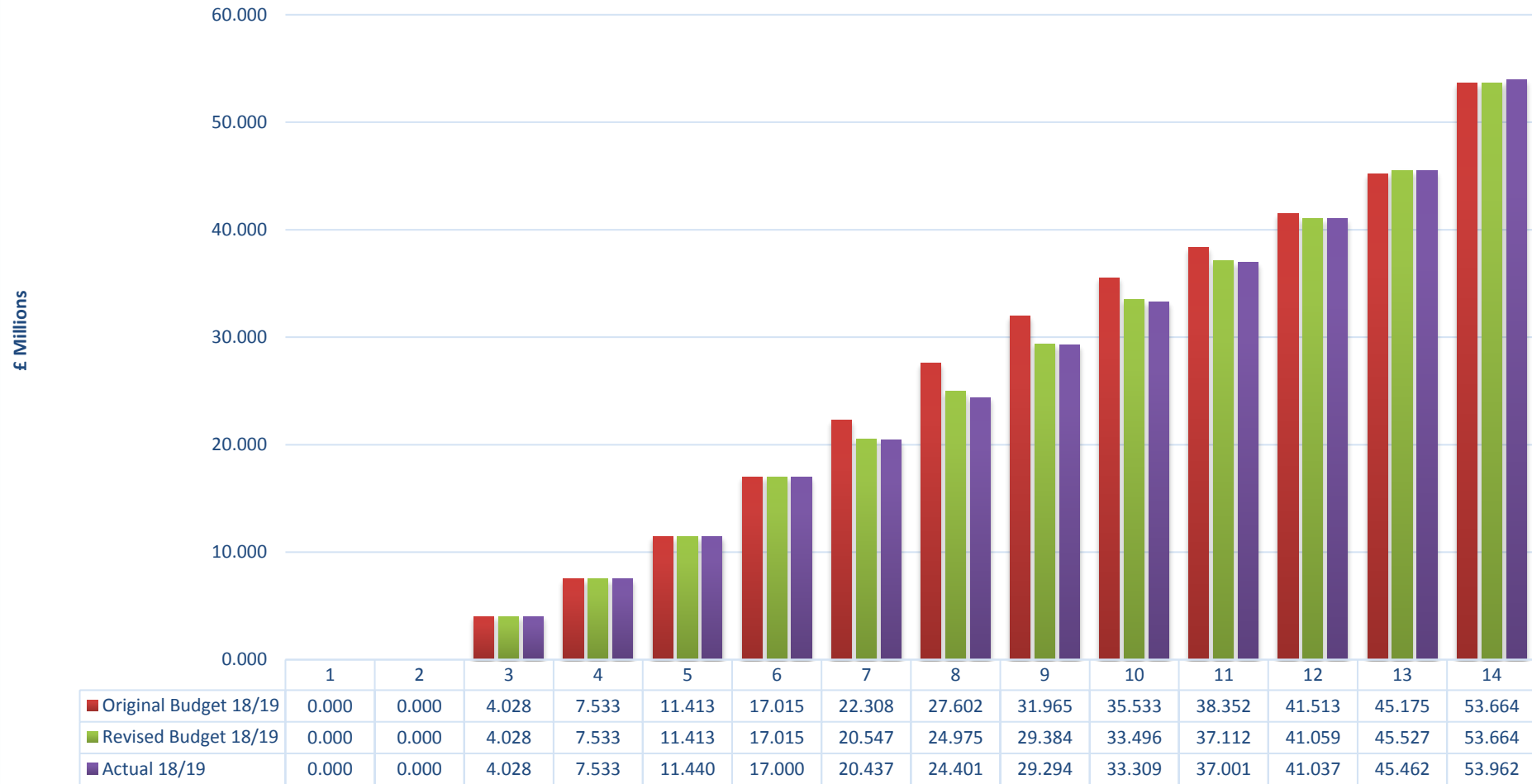
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2018/19
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2018 TO 31 MARCH 2019

Appendix A

	<u>2018/19</u> <u>Revised</u> <u>Budget</u> £m	<u>2018/19</u> <u>Actual to</u> <u>31/03/19</u> £m
EXPENDITURE		
2018/19 Budget (including carry forward from 2017/18)	<u>53.664</u>	<u>53.962</u>
		<u>2018/19</u> <u>Actual to</u> <u>31/03/19</u> £m
INCOME		
Capital Receipts – House Sales		0.088
Capital Receipts – Land Sales		3.193
Capital Funded from Current Revenue		23.730
Prudential Borrowing		17.082
Specific Grant		7.680
Miscellaneous Income		2.189
		<u>53.962</u>

HRA Capital Expenditure Profile Graph 18/19



Report

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 August 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2019/2020 - General Fund Capital Programme
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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 2019 to 24 May 2019.

2. Recommendation(s)

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

- (1) that the physical and financial progress of the 2019/2020 General Fund Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 24 May 2019 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 2019/20 Programme

- 4.1. A three year General Fund Capital Programme covering 2017/2018 to 2019/2020 was approved by Council on 16 February 2017. An update to the General Services Capital Programme for 2019/2020 was approved by the Executive Committee on 21 November 2018. This update report agreed additions to the 2019/2020 programme totalling £19.257 million, resulting in a revised expenditure programme of £72.541 million.
- 4.2. Movements from 2018/19 (as approved by Executive Committee throughout the year) require to be added to this programme. Taking account of the £34.725 million of adjustments, the base programme for 2019/2020 is £107.266 million. These adjustments are listed in Appendix A attached.
- 4.3. However, in the first Executive Committee report of the new financial year (29 May 2019), a number of changes were also approved. These are detailed in Sections 4.4. to 4.20 and give a Revised General Fund Base Budget (including Carry Forward) of £78.429 million.

- 4.4. **2018/19 Carry Forward:** As reported in the Final Outturn Report for 2018/2019, a carry forward total of £5.498 million will ensure sufficient budget is available to conclude ongoing projects within the General Fund Capital Programme.
- 4.5. **Extension / Improvement of Cemeteries:** Reflecting the expected timing of spend, £1.772 million of the approved 2019/20 £1.952 million budget will be transferred to 2020/21.
- 4.6. **Zero Waste Fund:** The design of two projects is currently underway and it is anticipated that these will complete by September 2019. Of the planned spend of £0.440 million. Spend of £0.390 million is now likely to occur in 2020/21.
- 4.7. **Additional Roads:** At its meeting on the 27 February 2019 (Overall Position of Budget 2019/20 and Savings Proposals), the Council agreed an additional contribution of £0.720 million for investment in Roads. This will be funded by a contribution from the Council's Reserves.
- 4.8. **Roads – Bridges:** It is anticipated that £0.500 million of the total approved budget of £6.000 million will be required in 2019/20 to undertake preparatory works for the replacement of Clyde Bridge, Pettinain and Ponfeigh Bridge, Douglas Water. The main construction phases of both these projects are expected to be undertaken during 2020/21 and the budget has been profiled accordingly.
- 4.9. **Street Lighting Improvement Programme:** As reported to the Executive Committee (27 June 2018), a financial saving of £3.124 million has been realised from the original programme. £1.500 million of the saving was achieved in 2018/19, with the remaining £1.624 million reduction being made to the 2019/20 Capital Programme.
- 4.10. **Glasgow City Region City Deal:** A recent review of project expenditure has been undertaken which has included alignment to the anticipated project approval dates by the City Deal Cabinet. To reflect actual profiling of spend, £16.509 million has been carried forward into future years, to conclude these projects.
- 4.11. **Schools ICT Solutions for Learning:** In order to reflect the revised profile of spend for the ICT refresh programme, £2.030 million of the £3.057 million budget will be moved into the 2020/21 Capital Programme.
- 4.12. **Education Growth and Capacities:** The Executive Committee on 26 September 2018 approved the addition of 2 new projects into the Capital Programme: St Mary's Primary School, Hamilton and St Charles' Primary School, Newton. The spend expected for 2019/20 of £0.997 million is now added to the capital programme.
- 4.13. In addition, to reflect expected spend profiles, £1.074 million of the Education Growth and Capacities budget of £1.736 million will be moved to the 2020/21 programme.
- 4.14. **Early Years – 1,140 Hours:** In order to continue planning for implementation in August 2020, approval was given to progress with the Phase 1 projects to the Executive Committee on 15 August 2018 detailing a first phase of a capital programme of works. A second phase of works was approved by the Executive Committee on 13 February 2019.
- 4.15. A further report is being presented to this meeting, requesting approval to progress with a third phase of works. It is estimated that the total cost of delivering the 1,140 Hours

programme will be in the region of £32.3 million, in line with the estimated costs already reported in the Council's Capital Strategy.

- 4.16. To reflect the expected timing of spend on projects, £3.365 million of budget will be accelerated from 2020/21 to 2019/20.
- 4.17. **Social Work Care Facilities:** Construction works for the Blantyre facility are scheduled to commence later in 2019. Initial estimates by Housing & Technical Resources anticipate that an allocation of £2.7 million will be required in 2019/20 for these works. Further phases of works are currently under development.
- 4.18. **2019/20 General Services Base Budget Position:** Taking into account the movements noted in 4.4. – 4.17. above, the General Services Revised Expenditure Budget (including Carry Forward) is £74.196 million.
- 4.19. This is summarised in the table below.

	2019/20 £m
Approved Programme – November 2018 (Section 4.1)	72.541
Net Changes Approved During 2018/19 (Section 4.2 - Appendix A) Including £21.837m adjustments approved at the start of 2018/19)	34.725
2018/19 Carry Forward (Section 4.4)	5.498
Extension / Improvement of Cemeteries (Section 4.5)	(1.772)
Zero Waste Fund (Section 4.6)	(0.390)
Additional Roads (Section 4.7)	0.720
Roads – Bridges (Section 4.8)	(5.500)
Street Lighting Improvement Programme (Section 4.9)	(1.624)
Glasgow City Region City Deal (Section 4.10)	(16.509)
Schools ICT Solutions for learning (Section 4.11)	(2.030)
Growth and Capacities – St Mary's / St Charles (Section 4.12)	0.997
Growth and Capacities – Other (Section 4.13)	(1.074)
Early Years – 1,140 Hours (Sections 4.14 – 4.16)	3.365
Social Work Care Facilities (Section 4.17)	(14.751)
Revised General Fund Expenditure Programme	74.196

- 4.20. **Additional Capital Grant Funding:** Since the approval of the revised 2019/20 Capital Programme on 21 November 2018 (Section 4.1.), the Local Government Finance Circular 2/2019 revised the Council's General Capital Grant allocation for 2019/2020. Grant funding has also been identified for specific spend programmes.
- 4.21. The 2019/20 Capital Programme has been increased to reflect the following:
- Additional General Capital Grant of £0.087m.
 - Specific Capital Grants of £4.146 million, namely, Cycling, Walking and Safer Streets (£0.520 million), Vacant and Derelict Land (£1.120 million) and Town Centre Regeneration Fund (£2.506 million).

4.22. The updated General Services Base Budget for the year is therefore as follows:

	2019/20 £m
Revised General Fund Expenditure Programme (Section 4.20)	74.196
Additional General Capital Grant (Section 4.21)	0.087
Specific Capital Grants (Section 4.21)	4.146
Revised General Services Base Budget 2019/20	78.429

5. Employee Implications

5.1. None

6. Financial Implications

6.1. 2019/20 Budget

Section 4.22. above shows the base budget for the financial year as £78.429million. The details of this across Resources is shown in Appendix B to this report.

6.2. In the first two months of financial year 2019/20, amendments to the Capital Programme have been proposed by Resources totalling a net decrease of £0.080 million. These were submitted to the Executive Committee's on 29 May 2019 (increase of £2.530 million) and 26 June 2019 (decrease of £2.610 million). These are summarised below and detailed further in notes 1 and 2 to Appendix B.

- Proposed Adjustments (Period 1) of £2.530 million
- Proposed Adjustments (Period 2) of £0.365 million
- Transfers to Revenue (Period 2) of £4.506 million
- Transfers from Revenue (Period 2) of £1.531 million

6.3. The revised programme for the General Fund is £78.349 million as shown in Appendix B. This revised programme consists of the base budget plus carry forward projects, previously approved adjustments and adjustments to the programme as noted in notes 1 and 2 to Appendix B.

6.4. Period 2 Position

Budget for the period is £3.293 million and spend to the 24 May 2019 is £3.295 million (4.08%). This represents expenditure of £0.002 million ahead of profile.

6.5. Actual funding received to 24 May 2019 is £37.494 million (47.86%).

6.6. Appendices C to E advise on the related physical progress of the General Fund Capital Programme for 2019/2020 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)

18 July 2019

Link(s) to Council Values/Ambitions/Objectives

- Accountable, Effective, Efficient and Transparent

Previous References

- ♦ Executive Committee, 21 November 2018
- ♦ Executive Committee, 13 February 2019
- ♦ Executive Committee, 29 May 2019
- ♦ Executive Committee, 26 June 2019

List of Background Papers

- ♦ Capital Ledger prints to 24 May 2019

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

Changes Approved by Executive Committee during 2018/2019

Project Name	Amount £m
Extension / Improvement of Cemeteries	1.500
Existing Synthetic and Grass Pitches	0.300
Springhall Regeneration Project	0.850
Zero Waste Fund	0.400
Bin Storage	0.100
Ballgreen Hall – demolition	0.130
Tom Craig Centre Hall, Sports Pavilion and Pitches, Law	0.136
Crematorium Shelter	0.050
Cashless System	0.175
Flare System	0.052
Rural Development Centre	0.800
Vacant and Derelict Land	0.750
Flood Prevention	0.075
Sustainable Transport Improvements – Clydesdale Area	0.025
Total City Deal / Developer Contributions – Community Growth Areas	3.070
Total Glasgow City Region City Deal – Roads Projects (Greenhills, Cathkin, Stewartfield Way)	10.211
Schools ICT Solutions for Learning	1.226
Primary Schools Modernisation Programme	2.690
Early Years – 1,140hrs	6.235
Electronic Document Records Management System (EDRMS) – Phase 2	0.100
Springhall Regeneration Project	0.300
Prioritised Urgent Investment in Property	0.250
Headquarters Fabric Upgrade	0.300
Social Work Residential Facilities	5.000
Total	34.725

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2019/20
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2019 TO 24 MAY 2019

APPENDIX B

£m

Total Revised Budget – Period 1	78.429
Proposed Adjustments – Period 1	2.530
Proposed Adjustments – Period 2	0.365
Transfers to Revenue – Period 2	(4.506)
Transfers to Capital – Period 2	1.531
Total Revised Budget – Period 2	78.349

<u>Resource</u>	<u>Base 2019/20 Budget</u>	<u>Period 1 and 2 Proposed Adjustments</u>	<u>Revised 2019/20 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	39.457	3.858	43.315
Education	24.934	0.000	24.934
Finance & Corporate	0.929	0.064	0.993
Housing & Technical	10.380	(4.002)	6.378
Social Work	2.729	0.000	2.729
Total	78.429	(0.080)	78.349

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2019/20
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2019 TO 24 MAY 2019

APPENDIX B

<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 & Enterprise Resources</u>									
Fleet &	0	44	52	96	0	0	96	0	0
Environmental Facs / Waste / Grounds	597	882	1,480	2,959	352	0	3,311	2	2
Planning and Econ Development	7,746	(110)	2,444	10,080	(128)	0	9,952	971	971
Roads	30,063	2,539	(6,280)	26,322	3,634	0	29,956	1,344	1,344
Resource Total	38,406	3,355	(2,304)	39,457	3,858	0	43,315	2,317	2,317
<u>Education Resources</u>									
Primary Schools Modernisation	4,177	1,276	2,200	7,653	0	0	7,653	637	637
ICT Developments	1,750	81	(804)	1,027	0	0	1,027	14	14
1,140 Hours	4,680	6	9,600	14,286	0	0	14,286	146	146
Other	1,707	(152)	413	1,968	0	0	1,968	38	38
Resource Total	12,314	1,211	11,409	24,934	0	0	24,934	835	835
<u>Finance & Corporate Resources</u>									
IT Services	534	296	99	929	64	0	993	20	20
Resource Total	534	296	99	929	64	0	993	20	20
<u>Housing & Technical Resources</u>									
Office Accom	7,987	206	637	8,830	(2,991)	0	5,839	36	36
Private Housing Scheme of Assistance	1,000	0	0	1,000	(1,000)	0	0	0	0
Other Housing	0	250	300	550	(11)	0	539	72	72
Resource Total	8,987	456	937	10,380	(4,002)	0	6,378	108	108
<u>Social Work Resources</u>									
Care Facilities	12,300	167	(9,751)	2,716	0	0	2,716	0	0
Other	0	13	0	13	0	0	13	13	15
Resource Total	12,300	180	(9,751)	2,729	0	0	2,729	13	15
Overall Total	72,541	5,498	390	78,429	(80)	0	78,349	3,293	3,295

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2019/20
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2019 TO 24 MAY 2019

APPENDIX B

Expenditure	<u>2019/20</u> <u>Original</u> <u>Estimate</u> <u>inc C/F</u> £m	<u>2019/20</u> <u>Revised</u> <u>Budget</u> £m	<u>2019/20</u> <u>Budget to</u> <u>24/05/19</u> £m	<u>2019/20</u> <u>Actual to</u> <u>24/05/19</u> £m
General Fund Programme	78.429	78.349	3.293	3.295
Income	<u>2019/20</u> <u>Original</u> <u>Budget</u> £m	<u>2019/20</u> <u>Revised</u> <u>Budget</u> £m		<u>2019/20</u> <u>Actual</u> <u>To</u> <u>24/05/19</u> £m
Prudential Borrowing	23.863	21.568		21.568
Developers Contributions	3.124	2.132		0.361
Partners (Including SPT, High Blantyre Construction Ltd, Transport Scotland and Renewable Energy Fund)	1.331	3.325		0.617
Scottish Government:				
- Capital Grant	33.029	33.029		5.505
- Cycling, Walking and Safer Streets	0.520	0.520		0.000
- Vacant and Derelict Land	2.023	2.023		0.903
- Early Years 1,140 Hours	5.344	5.344		5.344
- Regeneration Capital Grant	1.100	1.100		1.107
-Town Centre Regeneration Fund	2.506	2.506		0.000
Glasgow City Region City Deal	1.940	4.430		0.000
Specific Reserves	2.149	2.072		2.072
Capital Receipts	1.500	0.300		0.017
TOTAL FUNDING	78.429	78.349		37.494

Note 1 – Adjustments Approved by Executive Committee on 29 May 2019
(Period 1)

Community and Enterprise Resources

Craighead Pavilion and Stadium Upgrade

Approval is sought to increase the 2019/20 Capital Programme by £0.068m to complete an upgrade of the Stadium at Craighead Park, Lesmahagow. These works will be funded by contributions from the Renewable Energy Fund (£0.030m) and developer's contributions from the Lesmahagow area (£0.038m). £0.068m

Strathclyde Partnership for Transport (SPT)

Strathclyde Partnership for Transport have awarded this Council £2.455m to progress a number of schemes during 2019/20, £0.450m of which has been carried forward from financial year 2018/19, mainly for Lanark Station Park and Ride (£0.300m). Approval is sought to increase the 2019/20 Capital Programme by the net increase of £2.005m. Projects to be carried out are shown in the table below: £2.005m

Route Action Plans	£0.300m
Extension of Cambuslang Station	£0.800m
Park and Ride – Land Purchase	
Extension of Carstairs Station Park and Ride	£0.240m
Congestion Reduction Measures	£0.410m
National Strategic Cycle Routes	£0.216m
Bus Infrastructure Improvements	<u>£0.039m</u>
	£2.005m

Electric Vehicle Charging

Transport Scotland has awarded this Council £0.181m to continue the expansion of the electric vehicle charging infrastructure across South Lanarkshire, £0.083m of which has been carried forward from financial year 2018/19. Approval is therefore sought to increase the 2019/20 Capital Programme by the net increase of £0.098m. £0.098m

Finance and Corporate Resources

Computer Room Upgrades

The Future Capital Investment Strategy identified a requirement to fund the migration of the Council's server and storage infrastructure from the Caird Data Centre. The funding included £0.300 million for upgrading works at Council Headquarters in Hamilton and the Civic Centre in East Kilbride. IT Services have now requested that this element of the works be accelerated into 2019/20 to allow essential works to be carried out. Approval is sought to increase the 2019/20 Capital Programme by £0.300 million to allow these advance works to progress. This will be funded by capital receipts received in advance of the approval of the 2020/21 programme. £0.300m

Minor Adjustments £0.059m

Total Adjustments £2.530m

Note 2 – Adjustments approved by Executive Committee on 26 June 2019 (Period 2)

Community and Enterprise Resources

Quay Road, Rutherglen

The purchase of the currently leased Grounds Depot at Quay Road, Rutherglen was approved at the Housing and Technical Resources Committee on 5 June, 2019. Approval is sought to increase the 2019/20 Capital Programme by £0.350m to reflect the purchase. This will be funded from £0.195m from the Zero Waste programme, previously slipped into 2020/2021, along with a contribution from the Council's Reserves (£0.155m) held for Community and Enterprise Resources. £0.350m

Minor Adjustments £0.015m

Total Adjustments £0.365m

Transfers to Revenue

Following a review of this programme of works, it has been identified that some of the expenditure cannot be classed as capital. Therefore, it is proposed that budget of £4.506 million will be transferred to Resources' Revenue budgets and details of these are included below. (£4.506m)

- Planned Asset Management (£3.061 million)
- Private Housing Scheme of Assistance project (£1.000 million)
- IT Productivity (£0.236 million)
- Clyde and Avon valley Landscape Partnership (£0.128 million)
- Crawfordjohn Community Projects (£0.081 million)

For all of the projects listed above, the total budget will be transferred to revenue, with the exception of Planned Asset Management. The total overall budget for Planned Asset Management, across capital and revenue, remains at £4.775 million. Current estimates show that only £3.061 million requires to be classified as revenue. The remaining spend to be incurred by the end of the financial year, will be reviewed to ensure that it is classed appropriately (as revenue or capital), and any further movement reported to a future meeting.

Transfers from Revenue

Conversely, expenditure in relation to roads carriageways is currently funded through the Roads Services revenue budget. It is proposed that budget totalling £1.531 million be transferred to the 2019/20 Capital Programme. This was detailed in the Council's Future Capital Investment Strategy (Executive Committee, 21 November 2019). As with Planned Maintenance, the total overall budget for carriageways across capital and revenue remains unchanged. £1.531m

GENERAL FUND CAPITAL PROGRAMME 2019/20**BUILD EXECUTIVE SUMMARY****PERIOD ENDED 24 MAY 2019 (PERIOD 2)**

	Expenditure Periods													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	4												
Projects on Programme	-	122												
Projects Behind Programme	-	-												
Projects Altered Brief/ Programme	-	2												
Projects Held	-	8												
	-	136												
<u>Project Status</u>														
Design Feasibility	-	64												
Sketch Design	-	2												
Detailed Design	-	-												
Production Information	-	16												
Tendering	-	16												
On Site	-	34												
Complete	-	4												
	-	136												

GENERAL FUND CAPITAL PROGRAMME 2019/20**NON BUILD EXECUTIVE SUMMARY****PERIOD ENDED 24 MAY 2019 (PERIOD 2)**

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Number of Projects</u>														
Carried Forward 18/19 Programme	-	30												
Approved from 19/20 Programme	-	5												
Total Projects Currently Reported	-	35												

Number of Projects

Projects Completed	-	-												
Projects Ahead of Programme	-	-												
Projects on Programme	-	35												
Projects Behind Programme	-	-												
Projects, Altered Brief/Programme	-	-												
	-	35												

General Fund Capital Programme 2019/20
Non-Build Executive Summary - Project Status

<u>Type</u>		<u>Status</u>
C/F	Zero Waste Fund	On Programme
C/F	Extension of Cemeteries and Land Works	On Programme
C/F	Bothwell Park	On Programme
C/F	Bin Storage Areas	On Programme
C/F	Ballgreen Hall – Replacement Fit Out Costs & Demolition	On Programme
C/F	Strathaven Sensory Garden	On Programme
C/F	Cashless System	On Programme
New	Purchase of Quay Road	On Programme
C/F	Replacement Workshop Facility	On Programme
C/F	Flare System	On Programme
C/F	Synthetic and Grass Pitch Replacement	On Programme
C/F	Tom Craig Centre - Upgrade of Lesser Hall, Sports Pavilion & Pitches	On Programme
New	Craighead Pavilion and Stadium Upgrade	On Programme
New	James Hamilton Heritage Park	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	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Regeneration Capital Grants	On Programme
C/F	Rural Development Centre, Lanark	On Programme
C/F	City Deal – Community Growth Areas	On Programme
New	Town Centre Regeneration Fund	On Programme
C/F	Clyde Gateway	On Programme
C/F	Vacant and Derelict Land - Shawfield Industrial Estate, Rutherglen	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	Vacant and Derelict Land - Millburn Chemical Works & Colliery Site, Larkhall	On Programme
New	Computer Room Upgrades	On Programme
C/F	Information Technology Infrastructure	On Programme
C/F	Electronic Document Records Management System - Phase 2	On Programme
C/F	iSDX Telephony Replacement	On Programme
C/F	Mobile Working	On Programme

GENERAL FUND CAPITAL PROGRAMME 2019/20**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 24 MAY 2019 (PERIOD 2)**

	1	2	3	4	5	6	7	8	9	10	11	12	13
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Number of Projects

Total Projects Currently Reported	-	219
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Programme Status

Projects Complete	-	18
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Projects on Programme	-	201
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Projects Behind Programme	-	-
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Projects, Altered Brief / Programme	-	-
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Projects Held	-	-
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	-	219
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Project Status

Briefing	-	57
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Production Information	-	111
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Billing	-	-
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Tendering	-	2
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On Site	-	31
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Complete	-	18
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	-	219
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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
ROADS / FOOTWAYS INVESTMENT PLAN											
<u>East Kilbride, Rutherglen and Cambuslang Areas</u>											
<u>Micro-asphalt Schemes</u>											
Gilderdale, East Kilbride		1						1			
Brodick Drive / Dunvegan Place / Culzean Place, EK		1						1			
Hogan Drive / Palmer Crescent, Strathaven		1						1			
Poplar Gardens, East Kilbride		1						1			
Fortieth Avenue, East Kilbride		1						1			
Millburn Way, East Kilbride		1						1			
Buckingham Drive, Rutherglen		1						1			
Annan Drive, Rutherglen		1						1			
Bullionslaw Drive, Rutherglen		1						1			
Coldstream Drive, Rutherglen		1						1			
Duchess Road, Rutherglen		1						1			
St Ronans Drive, Rutherglen		1						1			
A749, East Kilbride Road, Rutherglen		1						1			
Mill Street, Rutherglen		1						1			
McArthur Wynd / McFarlane Crescent, Cambuslang		1						1			
<u>Repave Schemes</u>											
Stewartfield Way, East Kilbride, Kingsgate to Heritage Park		1						1			
Stewartfield Way, East Kilbride, Castleglen to GSO		1						1			
<u>Surface Dressing Schemes</u>											
Ardochrig Road, Auldhouse		1						1			
Coldstream Highway, Strathaven		1						1			
<u>Strategic Schemes</u>											
Fernhill Road, Rutherglen						1	1				
Main Street Cambuslang		1						1			
Meadowhead Highway, Auldhouse		1						1			
Eaglesham Road, Jackton		1						1			
Eaglesham Road, Jackton		1						1			
A71 Kirk Street, Strathaven		1						1			
B7086 Lesmahagow Road, Strathaven					1			1			
A749 East Kilbride Road, Rutherglen		1						1			
A71 Darvel Road, Strathaven		1						1			
Greenhills Road, East Kilbride						1	1				
Craigthornhill Road, Glassford						1	1				
A723 Hamilton to Strathaven Road		1						1			
Holm Street, Strathaven					1			1			
West Mains Road, East Kilbride		1						1			
The Murray Road, East Kilbride		1						1			
Lindsayfield Road, East Kilbride		1						1			
Fernbrae Avenue, Rutherglen					1			1			
Dovecastle Drive, Strathaven					1			1			
Low Kype Highway, Strathaven						1	1				
Glenburn Road, East Kilbride					1			1			
Stonelaw Road, Rutherglen		1						1			
Stroud Road, East Kilbride		1						1			
C133 Waterhead Peelhill and Linbank Highway, Strn		1						1			
Bridge Street, Strathaven						1	1				
West Mains Road, East Kilbride		1						1			
Law Place, East Kilbride		1						1			
Methven & Burnbrae Place, East Kilbride						1	1				
Hamilton Road Industrial Estate, Strathaven					1			1			
Millwell Road, Auldhouse					1			1			
Ardochrig Highway, Auldhouse					1			1			
Arrotshole Road, East Kilbride					1			1			
Scott Hill (including patching on Burns Park), EK								1			
Tewkesbury Road, East Kilbride								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
Alloway Drive, Rutherglen		1						1			
Watson Avenue , Rutherglen					1			1			
Johnson Drive , Cambuslang		1						1			
Barbush Place, Strathaven		1						1			
Mill Road, Cambuslang		1						1			
Wellesley Crescent, East Kilbride		1						1			
Simpson Drive, East Kilbride					1			1			
Machine Patching (MP)					1			1			
Safety Defects					1			1			
<u>Hamilton Area</u>											
<u>Surface Dressing Schemes</u>											
Sandford Road, Stonehouse	1							1			
Candermill & Marlage, Larkhall	1							1			
Udston Mill Road, Stonehouse	1							1			
<u>Strategic Schemes</u>											
B7012 Main Street, Blantyre	1							1			
Lower Millgate, Uddingston	1							1			
Albert Terrace, Hamilton					1			1			
B7012 Hamilton Road, Blantyre	1							1			
South Avenue, Blantyre	1							1			
Calder Street, Blantyre	1							1			
Lindams, Uddingston					1			1			
Cowan Wilson Avenue, Blantyre					1			1			
Farm Road, Blantyre					1			1			
Ansdell Avenue, Blantyre	1							1			
Ballantrae Road, Blantyre					1			1			
Fallside Road, Bothwell	1							1			
Blantyre Road, Bothwell		1						1			
Springfield Crescent, Blantyre					1			1			
Sherry Drive (phase 2)		1						1			
Hillhead Crescent/Hillhead Terrace, Hamilton	1							1			
A724 Burnbank Road, Hamilton	1							1			
B7071 Cadzow Street, Hamilton	1							1			
Birch Brae, Hamilton					1			1			
Hillside Crescent/Lane/Terrace/Alness Terrace, Hamilton	1							1			
Bent Road, Hamilton	1							1			
A71 Ayr Road / Cornsilloch Brae, Larkhall		1						1			
New Street, Stonehouse					1			1			
B7019 Hamilton Street, Larkhall	1							1			
Hill Street/Montgomery Place, Larkhall					1			1			
Howard Street / Rannoch Terrace, Larkhall	1							1			
Bertram Street / Woodland Terrace, Larkhall	1							1			
Howie Street / Beech Terrace, Larkhall	1							1			
Vicars Road, Stonehouse	1							1			
Mainsacre Drive, Stonehouse	1							1			
Middleton Avenue c/fwd 2018/2019					1			1			
Machine Patching (MP)					1			1			
Drainage Improvements (DR)					1			1			
A723 Low Waters Road, Hamilton	1							1			
Earn Gardens, Larkhall	1							1			
Ness Gardens, Larkhall	1							1			
St Ninians Place, Stonehouse	1							1			
Violet Crescent, Stonehouse	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
Clydesdale Area											
<u>Surface Dressing Schemes</u>											
Bodinglee Road		1						1			
Howgate Road, Carmichael		1						1			
C37 from B7016 Auchengray		1						1			
C24 Cormiston Fm to Shieldhill Rd		1						1			
C10 Kirkfieldbank		1						1			
C10 Sandilands		1						1			
Leelaw Road, Hawksland		1						1			
B7076 Harthope to Hectors Bridge		1						1			
Main Street, Braehead		1						1			
East Forth road, Forth		1						1			
Bog Road, Forth		1						1			
<u>Carriageway Retread</u>											
Greenshields Road, Biggar	1							1			
C36 Newholm	1							1			
Candybank Road	1							1			
<u>Strategic Schemes</u>											
Wilton Road, Carluke						1	1				
Kirkstyle Car Par, Biggar	1							1			
A73 Patching	1							1			
West Faulds Road,						1	1				
Carnwath Road, Carstairs Junction	1							1			
B7078 Cairn Lodge and Poniel RAB						1	1				
A702 Crawford						1	1				
A702 Elvanfoot		1						1			
B7078 Lesmahagow		1						1			
Ponfeigh Road, Rigsides	1							1			
A70 Rigsides					1			1			
Hawthorn Place, Douglas		1						1			
Tower Road, Douglas		1						1			
Weston at C36 to Walston		1						1			
A72 Kirkfieldbank					1			1			
Glebe Avenue, Douglas		1						1			
Drumalbin Road, Carmichael						1	1				
A73 Lanark Road Carluke					1			1			
A73 Thankerton		1						1			
Greenrig Road, Hawksland		1						1			
Springhill Street, Douglas		1						1			
Milne Street, Carstairs		1						1			
Manse Road, Carstairs		1						1			
Eastend Terrace, Carstairs						1	1				
A706 Forth		1						1			
St Nicholas Road, Lanark		1						1			
Lochanbank Drive, Kirkmuirhill	1							1			
Bagmoors Road, Pettinain	1							1			
Curries Close, Douglas		1						1			
Caledonia Gardens, Coalburn		1						1			
Greenside Lane, Lanark					1			1			
B7086 Lanark Road, The Check.	1							1			
Melvinhall Road, Lanark	1							1			
B797 Leadhills					1			1			
Cairneymount Road, Carluke						1	1				
A721 Kaimend , Carnwath		1						1			
Crookboat Road, Sandilands		1						1			
Vere Terrace, Kirkmuirhill		1						1			
Castlegate, Lanark		1						1			
Whauphill, Forth						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
Biggar Mill Road, Biggar		1						1			
A70 West End, Carnwath		1						1			
Greenshields Road, Biggar		1						1			
A73 Lanark		1						1			
A72 Lanark Road, Crossford	1							1			
C36 Dunsyre	1							1			
Differick Drive, Lesmahagow		1						1			
Carriageway Patching	1							1			
Heathfield Drive, Blackwood	1							1			
A721 Carnwath Road, Carluke	1							1			
<u>ROADS REFURBISHMENT BUDGET</u>											
Structures											
Mousemill Rd, Kirkfieldbank ~ Retaining wall strengthening		1						1			
Craigend Bridge by Coulter						1	1				
A70 Newtonhead & A702 Reeshaw Bridges ~ Containment Upgrades	1							1			
Tower Bridge by Rigside ~ Repair and refurbish parapets		1						1			
Candermill Bridge, Stonehouse ~ Repair and refurbish parapets		1						1			
Stonebyres Road, Kirkfieldbank ~ Repair and refurbishment	1							1			
Hapton Craig (Powmillion) by Strathaven ~ Repair and refurbishment		1						1			
Bridgeguard ~ Assessment of Network Rail bridges				1				1			
A706 Cleghorn Bridge ~ Design works	1							1			
Traffic Signals											
Bothwell Road at Industrial Estate						1	1				
High Blantyre Road / Burnbank Road / Glasgow Road, Hamilton	1							1			
<u>BRIDGES</u>											
Ponfeigh Bridge ~ Design works only		1						1			
Clyde Bridge ~ Design works only		1						1			
<u>CYCLING, WALKING AND SAFER STREETS</u>											
Single Site / Route Action Plans											
A70 north of Dryburn Bridge ~ Signing and anti-skid		1						1			
Burnbank Road / Glasgow Road, Hamilton ~ Anti-skid		1						1			
Calderwood Road / Graystone Avenue, Rutherglen ~ Conversion to mini-roundabout		1						1			
Engineering Measures at Schools											
Crosshouse Road ~ School warning signs.		1						1			
Lochaber Dr ~ Loch Primary School		1						1			
Car Free Zones at schools		1						1			
Road Safety Measures / Speed Limit Initiatives											
Burnbank Road ~ Hatching and arrows		1						1			
Wellhall Road ~ Remove damaged pole and install new pole for VAS		1						1			
Hillhouse Road ~ Install pole for VAS		1						1			
Fernhill Road ~ Remove vehicle activated sign						1	1				
Newhousemill Road ~ Install signage and bolards		1						1			
Maxwellton Road, EK ~ Alterations to signage.		1						1			
A72 Lanark Road ~ Reomoval of bus stop cage markings.		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
Traffic Signals / Pedestrian Crossings											
High Blantyre Road / George Street, Hamilton	1							1			
Glasgow Road / Joanna Street, Blantyre	1							1			
Main Street / Statin Road, Uddingston	1							1			
Cycle Schemes											
East Kilbride Cycle Network	1							1			
Cycle Shelters in Schools		1						1			
SPT BUS INFRASTRUCTURE WORKS											
Stonelaw Road, Rutherglen Corridor bus stop enhancement / HAK		1						1			
Real Time Information		1						1			
SPT PARK AND RIDE SCHEMES											
Lanark Interchange ~ Land purchase	1							1			
Carstairs ~ Ph.2 construction		1						1			
Cambuslang ~ Land purchase	1							1			
SPT STRATEGIC CYCLE INFRASTRUCTURE											
East Kilbride Cycle Network Construction		1						1			
Bothwell / Uddingston Cycle Route (Toucan Crossing Bellshill Road)		1						1			
Cycle Shelters	1							1			
Cycle Monitoring Equipment	1							1			
SPT REGIONAL CONGESTION REDUCTION MEASURES											
Lanark Gyratory - Traffic Model Review		1						1			
Cambuslang / Rutherglen SCOOT (Cambuslang Road / Recycling Centre)	1							1			
Burnside Terminus, Rutherglen SCOOT Ph1	1							1			
SPT CASUALTY REDUCTION MEASURES											
Main Street/ Greenlees Road, Cambuslang junction alteration		1						1			
A73 / Station Road, Thankerton ~ Lining/anti-skid / mobile Camera		1						1			
B7078 / M74 J9 Off Ramp, Kirkmuirhill - speed limit alteration / village gateway		1						1			
Newhousmill Bridge, East Kilbride - signing		1						1			
A73 / March Bridge nr Braidwood		1						1			
TRANSPORT SCOTLAND ~ ELECTRIC VEHICLE CHARGING INFRASTRUCTURE											
Electric Vehicle Charging Infrastructure - Replacement				1				1			
Electric Vehicle Charging Infrastructure - New	1							1			
HAMILTON INTERNATIONAL TECHNOLOGY PARK											
Hamilton International Technology Park (Continued from 2018/19)					1			1			
TRANSPORT SCOTLAND ~ CLYDESDALE TRANSPORT APPRAISAL											
Clydesdale Transport Part 2 Appraisal		1						1			
SUSTRANS ~ ACTIVE TRAVEL STUDIES											
EK and Rutherglen & Cambuslang Active Travel Studies (Continued from 2018/19)						1	1				
	57	111	0	2	31	18	18	201	0	0	0



Report

9b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 August 2019
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2019/2020 - Housing Capital Programme
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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 2019 to 24 May 2019.

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 24 May 2019 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 2019/20 Programme

- 5.1. The Executive Committee approved a total Housing Capital Programme budget for 2019/20 of £61.945million on 20 February 2019.
- 5.2. As reported at the Executive Committee (26 June 2019), there is a negative carry forward of £0.110million from 2018/19, which will reduce the 2019/20 programme. The base budget for 2019/20 therefore totals £61.835million and this is the base budget for the year, as detailed at Appendix A.

6. Financial Implications

- 6.1. Section 5.4 above shows the base budget for the financial year as £61.835 million.
- 6.2. Appendix A also shows the position on the Housing Programme as at 24 May 2019. Budget for the period is £3.497 million with spend of £3.497 million (5.66%). This represents a breakeven position.

- 6.3. Programmed funding for the year totals £61.835 million. As at 24 May 2019, actual funding of £3.497 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)

16 July 2019

Link(s) to Council Values/Ambitions/Objectives

- ◆ Accountable, Effective and Efficient and Transparent

Previous References

- ◆ Executive Committee, 29 May 2019
- ◆ Executive Committee, 26 June 2019

List of Background Papers

- ◆ Capital Ledger prints to 24 May 2019

Contact for Further Information

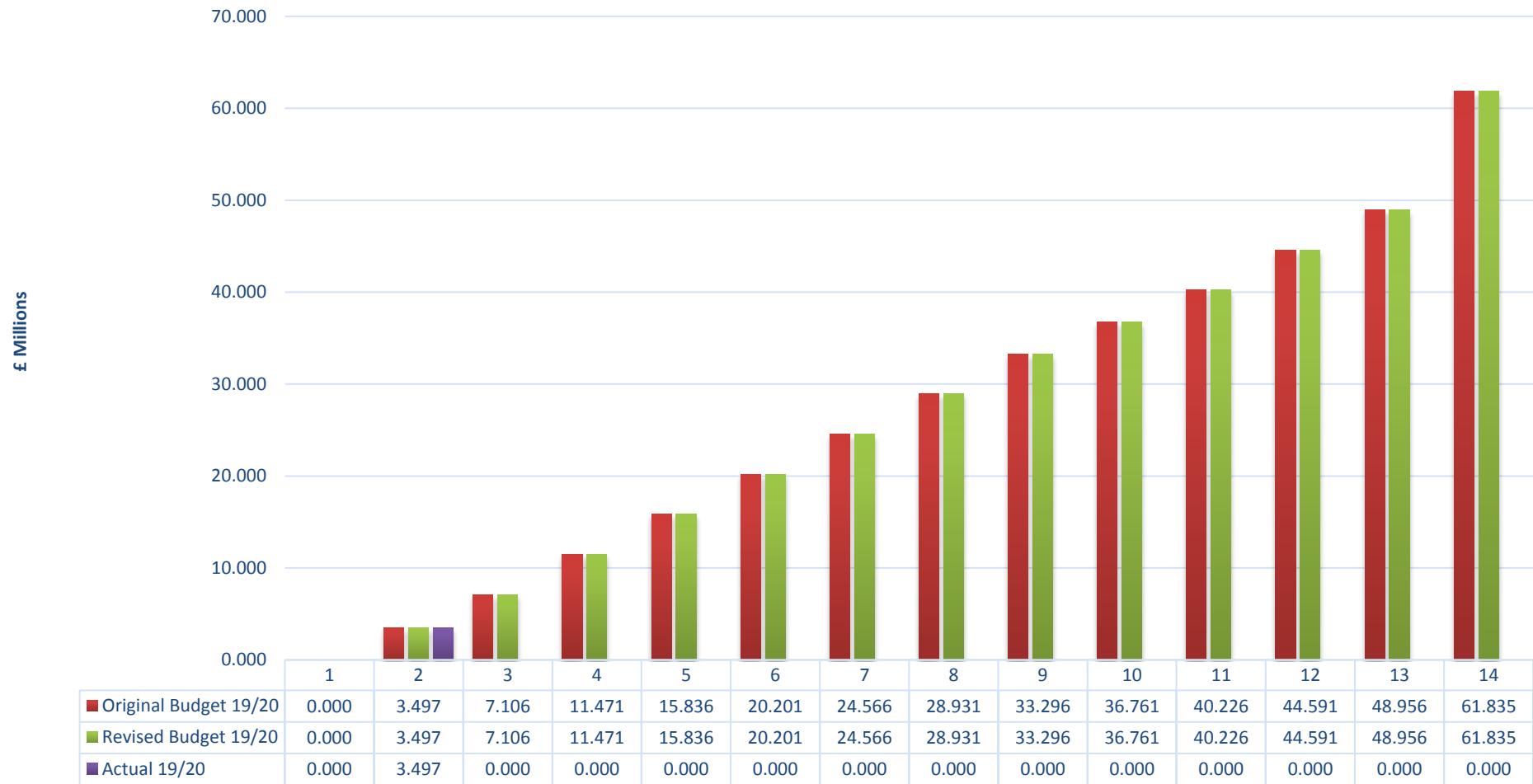
If you would like to inspect the background papers or want further information, please contact:-
Jackie Taylor, Head of Finance (Strategy)
Ext: 5637 (Tel: 01698 455637)
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2019/20
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2019 TO 24 MAY 2019

Appendix A

	<u>2019/20</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2019/20</u> <u>Budget to</u> <u>24/05/19</u> <u>£m</u>	<u>2019/20</u> <u>Actual to</u> <u>24/05/19</u> <u>£m</u>
Expenditure			
2019/20 Budget incl carry forward from 2018/19	61.835	3.497	3.497
Income	<u>2019/20</u> <u>Annual</u> <u>Budget</u> <u>£m</u>		<u>2019/20</u> <u>Actual to</u> <u>24/05/19</u> <u>£m</u>
Capital Funded from Current Revenue	20.589		3.497
Prudential Borrowing	28.715		0.000
Specific Grant			
- Scottish Government – New Council House	10.611		0.000
- Scottish Government – Open Market Purchase Scheme	1.800		0.000
- Scottish Government – Mortgage to Rent	0.120		0.000
	61.835		3.497

HRA Capital Expenditure Profile Graph 19/20



HOUSING CAPITAL PROGRAMME 2019/20**EXECUTIVE SUMMARY****PERIOD ENDED 24 MAY 2019**

	<u>Expenditure Periods</u>													
	<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>
<u>Programme Status</u>														
Projects Complete	-	4												
Projects on Programme	-	122												
Projects Behind Programme	-	0												
Projects Altered Brief/Programme	-	2												
Projects Held	-	8												
	-	136												
<u>Project Status</u>														
Design Feasibility	-	64												
Sketch Design	-	2												
Detailed Design	-	0												
Production Information	-	16												
Tendering	-	16												
On Site	-	34												
Complete	-	4												
	-	136												

