

FINANCIAL RESOURCES SCRUTINY FORUM

Minutes of meeting held via Confero and in the Council Chamber, Council Offices, Almada Street, Hamilton on 2 November 2023

Chair:

Councillor Grant Ferguson

Councillors Present:

Councillor Mathew Buchanan, Councillor Colin Dewar, Councillor Ross Gowland, Councillor Gavin Keatt, Councillor Richard Lockhart, Councillor Julia Marrs (Depute)

Councillors' Apologies:

Councillor Monique McAdams, Councillor Carol Nugent

Attending:

Finance and Corporate Resources

E-A McGonigle, Administration Officer; A Norris, Administration Assistant; L O'Hagan, Finance Manager (Strategy); 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 September 2023 were submitted for approval as a correct record.

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

3a Capital Budget Monitoring 2023/2024 – General Fund Capital Programme

A report dated 16 October 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Capital Programme 2023/2024 for the period 1 April to 8 September 2023.

The revised General Fund Capital Programme for 2023/2024 totalled £80.356 million and that included an adjustment to the programme totalling a net increase of £0.094 million. This was detailed in Appendix A of the report. The adjustment reflected additional funding received to install floodlights at Douglas Primary School and had been agreed by the Executive Committee at its meeting on 11 October 2023.

The programme spend for the General Fund and a full breakdown of expenditure across Services were detailed in appendices B and C to the report. Total funding for the General Fund was summarised in Appendix D to the report.

Budget for the period was £17.884 million and spend to 8 September 2023 was £17.898 million, which was ahead of programme by £0.014 million. This mainly reflected the timing of spend to the incurred date. Actual funding received at 8 September 2023 was £48.282 million.

The physical progress achieved with the General Fund Capital Programme 2023/2024 at 8 September 2023 was detailed in appendices E to G of the report.

The Head of Finance (Strategy) responded to a member's question in relation to the reduction in developers' contributions in the revised 2023/2024 budget, as detailed at Appendix D to the report.

The Forum decided: that the position on the General Fund Capital Programme as at 8 September 2023 be noted.

[Reference: Minutes of 21 September 2023 (Paragraph 3a) and Minutes of the Executive Committee of 11 October 2023 (Paragraph 4)]

3b Capital Budget Monitoring 2023/2024 – Housing Capital Programme

A report dated 16 October 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2023/2024 for the period 1 April to 8 September 2023 (Period 6).

The revised Housing Capital Programme for 2023/2024 totalled £69.596 million. Budget for the period was £21.298 million and spend to 8 September 2023 was £19.378 million, which represented an underspend of £1.920 million, as detailed in Appendix A to the report. Actual funding received at 8 September 2023 was £19.378 million.

The physical progress achieved with the Housing Capital Programme 2023/2024 at 8 September 2023 was detailed in Appendix B to the report.

Any significant increases in contract values for the Housing Capital Programme would be brought to members' attention.

The Property Manager (Commercial) responded to a member's questions on the fire door replacement project which was behind programme in various properties in South Lanarkshire.

The Forum decided: that the position on the Housing Capital Programme as at 8 September 2023 be noted.

[Reference: Minutes of 21 September 2023 (Paragraph 3b) and Minutes of the Executive Committee of 11 October 2023 (Paragraph 4)]

4 Revenue Budget Monitoring 2023/2024

A report dated 12 October 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April to 8 September 2023.

At 8 September 2023, the position on the General Fund Revenue Account was breakeven. Details were given on:-

- ◆ budget pressures within Children and Families Services
- ◆ the position within the Adult and Older People Service following the outcome of the job evaluation exercise for Home Carers
- ◆ maintenance of teacher and pupil support numbers

An update was provided on the budget position within the Adult and Older People Service, detailed at sections 4.6 and 4.7 of the report, whereby the outcome of the job evaluation exercise for Home Carers had resulted in recurring costs of approximately £7 million from 2023/2024. Those costs had not been included in the Integration Joint Board (IJB) budget for 2023/2024. At the special meeting of the IJB on 18 October 2023, a funding package was agreed for the £7 million and this would be reflected in future reports to the Forum going forward.

The Housing Revenue Account showed a breakeven position at 8 September 2023, as detailed in Appendix 2 to the report.

The Head of Finance (Strategy) responded to members' questions in relation to the position taken by the Scottish Government to hold back funding for the maintenance of teacher numbers.

The Forum decided:

- (1) that the breakeven position on the General Fund Revenue Account at 8 September 2023, detailed in section 4 and Appendix 1 of the report, be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 8 September 2023, detailed in section 5 and Appendix 2 of the report, be noted.

[Reference: Minutes of 21 September 2023 (Paragraph 4) and Minutes of the Executive Committee of 11 October 2023 (Paragraph 3)]

5 Revenue Budget Monitoring 2023/2024 – Detailed Resource Analysis

A report dated 12 October 2023 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 8 September 2023 (Period 6).

Appendices A to F to the report provided the following information 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 8 September 2023
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 8 September 2023
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 8 September 2023

The Forum decided: that the position as at 8 September 2023 (Period 6) be noted.

[Reference: Minutes of 21 September 2023 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.