



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 30 November 2022

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 December 2022
Time: 14:00
Venue: Hybrid - Council Chamber, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Yours sincerely

Cleland Sneddon
Chief Executive

Members

Grant Ferguson (Chair), Julia Marrs (Depute Chair), Mathew Buchanan, Colin Dewar, Ross Gowland, Gavin Keatt, Richard Lockhart, Monique McAdams, Carol Nugent

Substitutes

Archie Buchanan, Elise Frame, Celine Handibode, Susan Kerr

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 6
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 10 November 2022 submitted for approval as a correct record (Copy attached)

Item(s) for Monitoring

- 3a Capital Budget Monitoring 2022/2023 - General Fund Capital Programme** 7 - 28
Report dated 22 November 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b Capital Budget Monitoring 2022/2023 - Housing Capital Programme** 29 - 34
Report dated 22 November 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 Revenue Budget Monitoring 2022/2023** 35 - 42
Report dated 30 November 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Revenue Budget Monitoring 2022/2023 - Detailed Resource Analysis** 43 - 98
Report dated 30 November 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

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

For further information, please contact:-

Clerk Name:	Carol Lyon
Clerk Telephone:	07385370065
Clerk Email:	carol.lyon@southlanarkshire.gov.uk

FINANCIAL RESOURCES SCRUTINY FORUM

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Minutes of meeting held via Microsoft Teams and in Committee Room 1, Council Offices, Almada Street, Hamilton on 10 November 2022

Chair:

Councillor Grant Ferguson

Councillors Present:

Councillor Colin Dewar, Councillor Ross Gowland, Councillor Gavin Keatt, Councillor Susan Kerr (*substitute for Councillor Mathew Buchanan*), Councillor Julia Marrs (Depute), Councillor Carol Nugent

Councillors' Apologies:

Councillor Mathew Buchanan, Councillor Richard Lockhart, Councillor Monique McAdams

Attending:

Finance and Corporate Resources

G Cochran, Administration Assistant; C Lyon, Administration Officer; K McLeod, 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 29 September 2022 were submitted for approval as a correct record.

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

3a Capital Budget Monitoring 2022/2023 – General Fund Capital Programme

A report dated 25 October 2022 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2022/2023 for the period 1 April to 7 October 2022.

The revised General Fund Capital Programme for 2022/2023 totalled £95.880 million, as detailed in Appendix B to the report. This included adjustments to the programme agreed by the Executive Committee on 2 November 2022, totalling a net decrease of £1.177 million, as detailed in Appendix A to the report.

The main reason for the reduction was profiling adjustments proposed by Community and Enterprise Resources following a review of the anticipated timing of spend on both the Rural Business Centre, Lanark and the Vacant and Derelict and funded allotment project at Cuningar Loop.

As previously reported, the programme also included allocations for 3 significant projects where the level of spend in year had still to be confirmed. Those projects and their budgets were Clyde Bridge (£6.5 million), Larkhall Leisure Centre (£9.550 million) and Levelling Up fund match funding (£1.8 million). It was unlikely that those funds would be spent within this financial year. An update would be provided to the Executive Committee on 30 November 2022, when the outcome of the tender exercise for Clyde Bridge would be known.

The programme spend and funding for the General Fund was summarised in Appendix D of the report.

Budget for the period was £25.402 million and spend to 7 October 2022 was £24.901million, an underspend of £0.501 million. This underspend mainly related to timing of spend within the Schools Information Communication Technology project within Education Resources. Actual funding received at 7 October was £60.924 million.

The physical progress achieved with the General Fund Capital Programme 2022/2023 at 7 October 2022 was detailed in appendices E to G to the report.

The Forum decided: that the position on the General Fund Capital Programme as at 7 October 2022 be noted.

[Reference: Minutes of 29 September 2022 (Paragraph 3a) and Minutes of the Executive Committee of 2 November 2022 (Paragraph 4)]

3b Capital Budget Monitoring 2022/2023 – Housing Capital Programme

A report dated 25 October 2022 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2022/2023 for the period 1 April to 7 October 2022 (Period 7).

The revised Housing Capital Programme for 2022/2023 totalled £66.361 million. Budget for the period was £25.539 million and spend to 7 October 2022 was £25.496 million, which represented an underspend of £0.043 million, as detailed in Appendix A to the report. Actual funding received at 7 October was £25.496 million.

The physical progress achieved with the Housing Capital Programme 2022/2023 at 7 October 2022 was detailed in Appendix B to the report.

The Council continued to experience material shortages, longer lead times and extraordinary inflationary price increases and it was anticipated that this would continue to impact the supply chain for the foreseeable future. The impact of this would continue to be monitored and updates provided to this Forum.

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

The Forum decided: that the position on the Housing Capital Programme as at 7 October be noted.

[Reference: Minutes of 29 September 2022 (Paragraph 3b)]

Councillor Gowland joined the meeting after this item of business

4 Revenue Budget Monitoring – 2022/2023

A report dated 2 November 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 7 October 2022.

As at 7 October 2022, the position on the General Fund Revenue Account was a net overspend of £0.027 million. This overspend was mainly within Community and Enterprise Resources relating to the cost pressures associated with Electric Vehicle (EV) charging and within Social Work Resources (Children and Families).

The overspend position within Social Work Resources (Children and Families) was offset by an underspend in Performance and Support and an underspend in the Adults and Older People Service as a result of vacancies across Social Workers, day care and residential homes. This formed part of the delegated Health and Social Care Partnership (HSCP). The core Council position, without the HSCP underspend, was an overspend of £0.675 million.

Included with the overall position at this point in the year, was an underspend in employee costs of £2.890 million which reflected the impact of difficulties in recruiting staff across a number of areas, including Community and Enterprise Resources (facilities drivers, mechanics, Environmental Health Officers, Planning Officers, parking and roads operatives) and Social Work/Care roles. This was an increase of £0.853 million from Period 5.

As noted previously, the Council had put in place new recruitment and development routes to address the recruitment challenge, however, until all posts were recruited, the level of underspend was likely to increase. It was anticipated that, by the end of the financial year, the net available underspend in Employee Costs would be £0.500 million to £0.600 million.

The position across Resource employee costs, including the potential additional cost of the Wellbeing Day as part of the New Deal for Employees agreed by the Executive Committee on 21 September 2022, would continue to be monitored.

The Housing Revenue Account showed a breakeven position at 7 October 2022, as detailed in Appendix 2 to the report.

The Forum decided:

- (1) that the overspend of £0.027 million on the General Fund Revenue Account at 7 October 2022, within Community and Enterprise Resources and Social Work Resources (Children and Families), and partially offset by the underspend on the Adults and Older People budget delegated to the Health and Social Care Partnership, as detailed in section 4 and Appendix 1 of the report, be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 7 October 2022, as detailed in section 5 and Appendix 2 of the report, be noted.

[Reference: Minutes of 29 September 2022 (Paragraph 4) and Minutes of the Executive Committee of 21 September 2022 (Paragraph 10)]

5 Revenue Budget Monitoring 2022/2023 – Detailed Resource Analysis

A report dated 2 November 2022 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 7 October 2022 (Period 7).

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 7 October 2022
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 7 October 2022
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 7 October 2022

The Forum decided: that the position as at 12 August 2022 (Period 5) be noted.

[Reference: Minutes of 29 September 2022 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.

Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 December 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2022/2023 - 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 2022 to 4 November 2022.

2. Recommendation(s)

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

- (1) that the physical and financial progress of the 2022/2023 General Fund Capital Programme be noted.

3. Background

3.1. The Capital reports attached provide detail on the position as at 4 November 2022 from both a financial and physical perspective.

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

4. General Fund Capital Programme 2022/2023

- 4.1. **2022/23 Budget:** The revised Capital Programme for 2022/2023 totals £78.272 million as shown in Appendix B. The revised programme includes adjustments to the programme totalling a net reduction of £17.608 million. These adjustments were agreed by the Executive Committee on 30 November 2022.
- 4.2. £1.408 million of the £17.608 million is profiling adjustments proposed in Appendix A. Education Resources have advised that a review of the anticipated timing of spend on the Clyde Terrace Nursery project in Bothwell (£1.040m) has been necessary, and operational delays on-site due to utility issues has meant financial slippage into 2023/2024.
- 4.3. In addition, the distribution of the new Free School Meals Expansion funding for 2022/2023 has only recently been announced by the Scottish Government, with the Council awarded £1.877 million. Education Resources estimate that they will spend £0.300 million of this allocation by the end of the financial year, given the design requirements and lead in times for equipment, but aim to maximise spend wherever possible. Again, this will mean slippage into 2023/2024 (£1.577 million).

- 4.4. The remainder of the reduction of £17.608 million (section 4.2) relates to the 2022/2023 allocations for 3 significant projects (Clyde Bridge £6.5m, Larkhall Leisure Centre £9.550m and Levelling Up Fund Match Funding £1.8m). As reported previously, the level of spend in year had still to be confirmed.
- 4.5. The tender for Clyde Bridge has been awarded and the financial profile adjusted to remove £5.4 million from the 2022/2023 budget. In relation to the other 2 projects, given the uncertainty around the level and timing of spend on these projects, budget totalling £10.8 million has been removed from the 2022/2023 programme. This can be added back into the programme when there is more certainty around the timing of the spend. The movement for each of these projects is detailed below:
- **Clyde Bridge (reduce 2022/2023 budget by £5.4m)** – The tender award for this project has now been accepted. An estimate of spend for this year has been made, and the revised 2022/23 budget reflects the potential revised delivery schedule for the new bridge.
 - **Larkhall Leisure Centre (reduce 2022/2023 budget by £9m)** – Current timescales for this project suggest the majority of spend will commence in financial year 2023/2024. The Council's 2022/2023 Place Based Investment Fund programme has allocated £0.550 million to the new Larkhall Leisure Centre and this requires to be spent / committed this financial year. This £0.550 million will be retained in the budget for spend on the project team and initial groundworks in 2022/2023.
 - **Levelling Up Fund (reduce 2022/2023 budget by £1.8m)** – Any LUF awarded in financial year 2022/2023 will require to be spent in year with the Council's match funding being required later in the spend profile. The Council's match funding of £1.8 million can be slipped into a future year when it will be required.
- 4.6. The programme spend for the General Fund is summarised in Appendix B with a full breakdown of expenditure across Services included in Appendix C. Total funding of £78.272 million is available in year, as shown in Appendix D.
- 4.7. **General Capital Grant:** As part of the funding for the Pay Award for 2022/2023, the Scottish Government have agreed to allocate £120 million nationally per annum (for both 2022/23 and 2023/24) to cover part of the additional costs. For South Lanarkshire Council, this is an allocation of £7.077 million and unusually will be paid as part of our General Capital Grant allocation. COSLA and the Scottish Government have been in discussion with councils as to how they can convert this General Capital Grant to pay for Revenue expenditure.
- 4.8. A review of the Council's Capital funding package has identified funding that could be transferred to the Council's Revenue Account and used to fund the pay award. These funds will be replaced by General Capital Grant. The funding package included in Appendix D has been updated to reflect the revised funding package.
- 4.9. **Period 8 Position:** The programme spend and funding for the General Fund is summarised in Appendix D. As noted in 4.1, the total capital spending programme for the year is £78.272 million.
- 4.10. Budget for the period is £28.936 million and spend to 4 November 2022 is £29.530 million, an overspend of £0.594 million.

- 4.11. Actual funding received to 4 November 2022 is £59.741 million.
- 4.12. Relevant officers will continue to closely monitor the generation of all income including receipts.

5. Employee Implications

- 5.1. There are no employee implications as a result of this report.

6. Financial Implications

- 6.1. The financial implications are included in section 4 of this report.

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

- 8.1. The main risk associated with the Council's Capital Programme is an overspend. There are detailed project management plans prepared and the risk of overspend on each project is monitored through four weekly investment management meetings.
- 8.2. The Council continues to experience material shortages, longer lead times and extraordinary inflationary price increases and it is anticipated that this will continue to impact the supply chain for the foreseeable future. The impact of this will continue to be monitored through the four weekly investment management meetings. Further updates will be reported in the coming months with any significant increases in contract values being brought to members' attention.

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 existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. 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)

22 November 2022

Link(s) to Council Values/Priorities/Objectives

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 30 November 2022

List of Background Papers

- Capital Ledger prints to 4 November 2022

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

Adjustments Approved by Executive Committee – 30 November 2022**Community and Enterprise Resources****White Bridge Replacement, Chatelherault Country Park**

Further work on initial design options is required with regards to the replacement for the White Bridge at Chatelherault Country Park. Given the timescales for the design process, approval is sought to slip £0.226 million into financial year 2023/24. (£0.226m)

Glasgow City Region City Deal - Stewartfield Way

Delivery timescales remain under review in light of pressures being experienced across this and other construction projects and currently available design and contractor resources. The overall programme of works is being reviewed and requires to be restated. This work is currently underway. At this stage approval is sought to slip £0.492 million into the 2023/2024 Capital Programme to better reflect the timing of spend. (£0.492m)

Education Resources**Crawforddyke Primary School – Conversion of Nursery to Classrooms**

The 2022/2023 Capital Programme includes an allocation of £0.150 million to convert the old nursery accommodation into classrooms. The project has been expanded slightly to incorporate noise dampening solutions however the overall cost of the project has risen due to general construction cost increases. Approval is sought to increase the 2022/2023 Capital Programme by £0.050 million. This will be funded by developers' contributions already received from the Carluke area. £0.050m

Free School Meals Expansion

The Scottish Government have allocated £30 million of capital funding in 2022/2023 to support the phased expansion of free school meals to primary school children. This funding is to be used in 2022/2023 to support initial investment in school infrastructure, including school catering and dining, in delivering the primary 5 expansion.

The funding can also be used for the preparation of the primary 6 and 7 expansion, the funding for the implementation of which will be provided in future financial years.

South Lanarkshire' share of this £30 million is £1.887 million, which will be distributed via the General Capital Grant. Approval is sought to increase the 2022/2023 Capital Programme by £1.887 million, reflecting South Lanarkshire's in-year allocation. £1.877m

Due to the timing of this funding announcement, only £0.300 million will spend in 2022/2023. Approval is sought to slip £1.577 million into the 2023/2024 Capital Programme. (£1.577m)

Early Years 1,140 Hours - Clyde Terrace, Bothwell

Due to a delay caused by the relocation of telecommunication and sewage services on site, the completion of the new nursery at Clyde Terrace, Bothwell has been delayed from August 2023 to November 2023. Approval is sought to move £1.040 million into the 2023/2024 Capital programme to match the revised project timescales. (£1.040m)

TOTAL ADJUSTMENTS**(£1.408)**

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 4 NOVEMBER 2022

	£m
Total Budget (Executive Committee – 2 November 2022)	95.880
Period 8 Adjustments (Appendix A)	(1.408)
Projects with Uncertainty (Sections 4.4 - 4.5)	(16.200)
Total Revised Budget (Executive Committee – 30 November 2022)	78.272

<u>Resource</u>	<u>2022/23 Budget</u>	<u>Projects with Uncertainty</u>	<u>Period 8 Proposed Adjustments</u>	<u>Revised 2022/23 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	63.388	(14.400)	(0.718)	48.270
Education	14.608	-	(0.690)	13.918
Finance & Corporate	3.695	-	-	3.695
Housing & Technical	8.486	-	-	8.486
Social Work	3.903	-	-	3.903
Other Match Funding	1.800	(1.800)	-	-
TOTAL CAPITAL PROGRAMME	95.880	(16.200)	(1.408)	78.272

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 4 NOVEMBER 2022

Resource Name	Annual Budget £000	2021/22 C/F £000	Previous Slippage /Adjs £000	Total Original Budget £000	2022/23 Adjs £000	2022/23 Slippage £000	Total Budget £000	Estimate to Date £000	Actual £000
<u>Community & Enterprise</u>									
Facs, Waste & Grounds	1,406	529	14	1,949	834	(226)	2,557	222	219
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise & Sustainable Dev	23,844	3,376	215	27,435	2,061	(10,416)	19,080	6,592	6,874
Roads, Transport & Fleet	21,651	3,252	5,094	29,997	2,528	(5,892)	26,633	9,092	9,199
Resource Total	46,901	7,157	5,323	59,381	5,423	(16,534)	48,270	15,906	16,292
<u>Education</u>									
Growth / Accommodation Pressures	7,043	715	94	7,852	1,380	(35)	9,197	5,028	4,898
Free School Meals	-	-	-	-	1,877	(1,577)	300	-	-
1,140 Hours	3,145	378	248	3,771	(25)	(2,540)	1,206	208	208
ICT Developments	3,180	31	-	3,211	0	0	3,211	1,395	1,266
Other	-	(3)	7	4	0	0	4	1	1
Resource Total	13,368	1,121	349	14,838	3,232	(4,152)	13,918	6,632	6,373
<u>Finance & Corporate</u>									
IT Services	2,444	1,251	-	3,695	0	0	3,695	2,110	2,704
Resource Total	2,444	1,251	-	3,695	0	0	3,695	2,110	2,704
<u>Housing and Technical</u>									
Office Accom	9,748	949	(2,939)	7,758	188	0	7,946	992	871
Private Housing Scheme of Assistance	1,000	0	(1,000)	0	0	0	0	0	0
Other Housing	0	367		367	173	0	540	53	53
Resource Total	10,748	1,316	(3,939)	8,125	361	0	8,486	1,045	924
<u>Social Work</u>									
Care Facilities	2,571	131	0	2,702	40	0	2,742	2,754	2,766
Other	4,452	169	70	4,691	40	(3,570)	1,161	489	471
Resource Total	7,023	300	70	7,393	80	(3,570)	3,903	3,243	3,237
Other Match Funding	1,800	-	-	1,800	-	(1,800)	-	-	-
Overall Total	82,284	11,145	1,803	95,232	9,096	(26,056)	78,272	28,936	29,530

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 4 NOVEMBER 2022

	<u>2022/23</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2022/23</u> <u>Revised</u> <u>Budget</u>	<u>2022/23</u> <u>Budget to</u> <u>04/11/22</u>	<u>2022/23</u> <u>Actual to</u> <u>04/11/22</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	95.232	78.272	28.936	29.530
Income	<u>2022/23</u> <u>Budget</u>	<u>2022/23</u> <u>Revised</u> <u>Budget</u>		<u>2022/23</u> <u>Actual</u> <u>To</u> <u>04/11/22</u>
	£m	£m		£m
Prudential Borrowing	55.416	30.673		30.673
Developers Contributions	6.552	0.050		0.050
Partners (Including High Blantyre Construction, SPT, Sustrans, and CARES)	1.745	3.865		1.462
Scottish Government:				
- Capital Grant	22.424	31.862		20.518
- Cycling, Walking and Safer Routes	2.154	2.887		0.000
- Vacant and Derelict Land	1.820	1.228		0.728
- Regeneration Capital Grant	1.720	1.370		0.157
- Town Centre Regeneration Fund	0.101	0.101		0.101
- Place Based Investment Programme	1.617	3.357		3.357
- Electric Vehicle Charging Infrastructure	0.118	0.118		0.089
- NSS Tec	0.000	0.040		0.040
Glasgow City Region City Deal	0.000	0.000		0.000
Capital Receipts	1.000	1.000		0.845
Specific Reserves	0.534	1.207		1.207
Revenue Contribution	0.031	0.514		0.514
TOTAL FUNDING	95.232	78.272		59.741

2022/2023 GENERAL FUND CAPITAL PROGRAMME

BUILD EXECUTIVE SUMMARY

PERIOD ENDED 4 NOVEMBER 2022 (PERIOD 8)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	1	3	4	7	16	19	23						
Projects on Programme	-	108	110	114	117	126	129	143						
Projects Behind Programme	-	-	1	-	-	1	-	2						
Projects Altered Brief/ Programme	-	-	-	2	1	2	2	3						
Projects Still to Progress	-	25	23	23	19	15	11	11						
	-	134	137	143	144	160	161	182						
<u>Project Status</u>														
Design Feasibility	-	61	63	67	66	81	80	91						
Sketch Design	-	3	1	1	1	-	-	2						
Detailed Design	-	2	2	1	-	-	-	-						
Production Information	-	6	5	4	5	5	5	6						
Tendering	-	22	21	25	23	18	17	19						
On Site	-	39	42	41	42	40	40	41						
Complete	-	1	3	4	7	16	19	23						
	-	134	137	143	144	160	161	182						

Housing Capital Programme 2022/23

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Lanark Library – Roof Replacement	Behind Programme	Tender exercise did not progress due to only one return submitted which was significantly over the budget. Options are being considered to progress this project this financial year.
Clyde Terrace (Bothwell Nursery) – New Build	Behind Programme	Work is progressing however, delays have occurred as a result of the relocation of telecommunication and sewerage services at the site. This has resulted in the new nursery opening being delayed from August to November 2023.

GENERAL FUND CAPITAL PROGRAMME 2022/23

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 4 NOVEMBER 2022 (PERIOD 8)

	<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 21/22 Programme	-	38	38	38	38	38	38	38						
Approved from 22/23 Programme	-	9	9	9	10	10	12	12						
Total Projects Currently Reported	-	47	47	47	48	48	50	50						

Number of Projects

Projects Completed	-	-	-	-	-	-	1	1						
Projects Ahead of Programme	-	-	-	-	-	-	-	2						
Projects on Programme	-	47	47	47	48	46	47	46						
Projects Behind Programme	-	-	-	-	-	2	2	1						
Projects, Altered Brief/Programme	-	-	-	-	-	-	-	-						
Projects Still to Progress	-	-	-	-	-	-	-	-						
	-	47	47	47	48	48	50	50						

General Fund Capital Programme 2022/23
Non-Build Executive Summary – Project Status

<u>Type</u>		<u>Status</u>
C/F	Hamilton Palace Grounds Play Area	Complete
C/F	City Deal – Community Growth Areas	Ahead of Programme
C/F	Oracle Upgrade	Ahead of Programme
New	Library IT Infrastructure Upgrade Costs	On Programme
C/F	Extension of Cemeteries – Douglas Cemetery	On Programme
C/F	Zero Waste Fund	On Programme
C/F	Fallside Park Play Area, Bothwell	On Programme
C/F	Forth Play Area	On Programme
C/F	Hairmyres Play Area	On Programme
New	Coronation Crescent - Play Equipment	On Programme
New	Nature Restoration Fund	On Programme
C/F	Renewal of Play Parks	On Programme
New	Halfway Park Play Area - Redevelopment	On Programme
C/F	Alexander Hamilton Memorial Park – Woodland Management	On Programme
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	On Programme
C/F	Allotments	On Programme
C/F	Bin Storage Areas	On Programme
C/F	Bothwell Road Park – Sensory Garden	On Programme
New	Springahll Urban Greenspace Development – Additional Equipment	On Programme
New	Memorial Headstone Remedial Works	On Programme
New	Ash Die Back	On Programme
New	South Lanarkshire Lifestyles Eastfield - Floodlighting	On Programme
C/F	Langlands Boardwalk	On Programme
New	Synthetic and Grass Pitch Replacement – Hamilton Palace Grounds	On Programme
C/F	Allotment & Raised Beds, Strathaven	On Programme
C/F	Upgrades to Community Infrastructure	On Programme
C/F	Greenhall Replacement Bridge	On Programme
C/F	Hamilton Mausoleum	On Programme
New	Douglas Primary School – Floodlights	On Programme
C/F	Vacant and Derelict Land – Cunningar Allotments	On Programme
C/F	Vacant and Derelict Land – Clyde Gateway - Cunningar	On Programme
C/F	Abington Campus for Enterprise	On Programme
C/F	Rural Development Centre	On Programme
C/F	Town Centre Regeneration Fund	On Programme
C/F	Hamilton HUB – New Cross Shopping Centre	On Programme
New	Place Based Investment Programme – 2022/2023	On Programme
C/F	Place Based Investment Programme – 2021/2022	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Wide Area Network Capitalisation	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Digital Tools	On Programme
C/F	Digital Connectivity	On Programme
C/F	Electronic Document Records Management System	On Programme
C/F	Computer Room Upgrades	On Programme
C/F	Digital Transformation Fund	On Programme
New	Digital Transformation Review Fund	On Programme
C/F	Audio Visual Upgrade – Council Chambers	On Programme
C/F	Community Alarms	On Programme
C/F	Swis Plus Replacement	On Programme
C/F	White Bridge Replacement, Chatelherault Country Park	Behind Programme

2022/2023 GENERAL FUND CAPITAL PROGRAMME

NON-BUILD VARIANCE EXPLANATIONS

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
White Bridge Replacement, Chatelherault Country Park	Behind Programme	Further work on initial design options is required for this project. Given the timescales involved in the design process, the main works will now fall into financial year 2023/24.

GENERAL FUND CAPITAL PROGRAMME 2022/23

ROADS EXECUTIVE SUMMARY

PERIOD ENDED 4 NOVEMBER 2022 (PERIOD 8)

	1	2	3	4	5	6	7	8	9	10	11	12	13
<u>Number of Projects</u>													
Total Projects Currently Reported	-	142	145	192	193	198	206	215					
<u>Programme Status</u>													
Projects Complete	-	17	26	30	60	74	93	103					
Projects on Programme	-	125	119	162	133	123	111	109					
Projects Behind Programme	-	-	-	-	-	-	-	1					
Projects, Altered Brief / Programme	-	-	-	-	-	-	1	1					
Projects Still to Progress	-	-	-	-	-	1	1	1					
	-	142	145	192	193	198	206	215					
<u>Project Status</u>													
Briefing	-	18	17	62	1	2	8	3					
Production Information	-	92	92	88	109	104	89	85					
Billing	-	-	-	-	-	-	-	-					
Tendering	-	1	3	3	3	3	2	3					
On Site	-	14	7	9	20	15	14	21					
Complete	-	17	26	30	60	74	93	103					
	-	142	145	192	193	198	206	215					

2022/2023 GENERAL FUND CAPITAL PROGRAMME

ROADS VARIANCE EXPLANATIONS

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Glasgow City Region City Deal - Stewartfield Way	Behind Programme	This project is behind due to pressures being experienced across this and other construction projects and currently available design and contractor resources. The overall programme of works is being reviewed and requires to be restated. This work is currently underway.

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23

PROJECT / PROGRAMME STATUS ~ PERIOD 8

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
<u>ROADS / FOOTWAYS INVESTMENT PROGRAMME</u>											
<u>East Kilbride, Rutherglen and Cambuslang Areas</u>											
<u>Strategic Schemes</u>											
Nutberry Place, Strathaven						1	1				
Moss Road, Strathaven						1	1				
Markethill Road , East Kilbride						1	1				
Cairnmuir Road, East Kilbride						1	1				
Carron Place, East Kilbride						1	1				
St Leonards Road, East Kilbride						1	1				
Carnegie Hill and Mungo Park, East Kilbride						1	1				
Bank Park, East Kilbride						1	1				
A726 Strathaven Road , East Kilbride						1	1				
Meadowhead Highway, Auldhous						1	1				
Teal Crescent, East Kilbride						1	1				
Whinfell Drive, East Kilbride						1	1				
Turnberry Place, East Kilbride					1			1			
Ardochrig Highway, Auldhous						1	1				
Rokeby Crescent, Strathaven						1	1				
Heathery Knowe and Strathcona Lane, East Kilbride						1	1				
Owen Park, East Kilbride						1	1				
Darwin Road, East Kilbride						1	1				
Firlee and Northfield, East Kilbride						1	1				
Wellesley Crescent and Drive, East Kilbride						1	1				
Kirktonholme Road and Flakefield Place						1	1				
Torrance Road, East Kilbride						1	1				
Harrington Road/Cunninghame Road, East Kilbride						1	1				
Blacklands Road, East Kilbride		1						1			
Edmund Kean, East Kilbride		1						1			
Glen Dye, East Kilbride		1						1			
Glen Bervie, East Kilbride		1						1			
Glen Eagles, East Kilbride		1						1			
Blacklaw Drive, East Kilbride		1						1			
Loch Loyal, East Kilbride		1						1			
Kirkoswald, East Kilbride		1						1			
Alloway Road and Ellisland, East Kilbride		1						1			
Victoria Street,Rutherglen						1	1				
A730 Glasgow Road, Rutherglen						1	1				
Gilbertfield Road, Cambuslang	1										1
Kingsacre Road, Rutherglen		1						1			
Richmond Drive, Rutherglen		1						1			
Mill Road, Cambuslang		1						1			
Seath Road, Rutherglen						1	1				
<u>Preventative Maintenance Schemes</u>											
Surface Dressing prep patching ~ various locations						1	1				
<u>Strategic Patching</u>											
Strategic /machine patching works ~ various locations					1			1			

[illegible]

[illegible]

PROJECT / PROGRAMME STATUS ~ PERIOD 8

[illegible]

[illegible]

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23

PROJECT / PROGRAMME STATUS ~ PERIOD 8

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
<u>SPT GRANT FUNDED PROJECTS</u>											
SPT ~ BUS INFRASTRUCTURE WORKS											
Enhancing bus stop provision and facilities		1						1			
SPT ~ PARK AND RIDE SCHEMES											
Lanark Interchange					1			1			
Hairmyres P&R (Design works only)		1						1			
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
Carstairs and Carluke ~ Cycle Route		1						1			
Provision of new cycle shelters in various town centres		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Hamilton, Bothwell to Uddingston and Rutherglen corridors ~ Upgrades					1			1			
SPT ~ CASUALTY REDUCTION MEASURES											
A72 ~ New signing and lining		1						1			
A70 Ravenstruther ~ patching and refresh lining		1						1			
A749 Glasgow Rd/East Kilbride Rd ~ signing and road markings		1						1			
A721 Carnwath Rd, Kilncadzow ~ Refurb gateway signage and repeaters		1						1			
A721 Carnwath Rd at Hole Farm ~ Refresh road markings and new signage		1						1			
Whitelees Rd at A721 Carnwath Road ~ Refresh lining		1						1			
SPT ~ CASUALTY REDUCTION MEASURES											
Leadhills Village Active Travel Improvements		1						1			
<u>SUSTRANS ~ PLACES FOR EVERYONE</u>											
Cambuslang Cycle Network ~ Design of Routes (Design works only)		1						1			
Lanark Cycle Network ~ Design of Routes (Design works only)		1						1			
Hamilton Cycle Network ~ Design of Routes (Design works only)		1						1			
Design of NCN74 between Raith and NCN75 (Design works only)		1						1			
Various Links to the NCN74 Clydesdale (Design works only)		1						1			
<u>LOCAL AUTHORITY DIRECT RESOURCE GRANT (ACTIVE TRAVEL)</u>											
Report our recommendations to make active travel a more viable option				1				1			
<u>ELECTRIC VEHICLE CHARGING INFRASTRUCTURE</u>											
Installation on-street charge point installations ~ Various Locations					1			1			
Public electric vehicle strategy and infrastructure expansion plan (Report)		1						1			
<u>GLASGOW CITY REGION CITY DEAL PROJECTS</u>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1						1			
Stewartfield Way		1							1		
Greenhills/Strathaven Road					1			1			
	3	85	0	3	21	103	103	109	1	1	1

Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 December 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2022/2023 - 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 2022 to 4 November 2022.

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 4 November 2022 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. 2022/2023 Housing Capital Programme

4.1. **2022/2023 Budget:** The revised Housing Capital Programme for the year is £66.361 million reflecting changes to the programme approved by the Executive Committee on 24 August 2022. There have been no further changes to the budget since this meeting.

4.2. Programmed funding for the year also totals £66.361 million. The budget, along with a detailed breakdown of the funding sources is included in Appendix A to this report.

4.3. **Period 8 Position:** Budget for the period is £30.739 million and spend to 4 November 2022 amounts to £30.783 million (as shown in Appendix A), a slight overspend of £0.044 million.

4.4. As at 4 November 2022, £30.783 million of funding had been received.

5. Employee Implications

5.1. There are no employee implications as a result of this report.

6. Financial Implications

6.1. The financial implications are detailed in section 4 of this report.

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

- 8.1. The main risk associated with the Council's Capital Programme is an overspend. There are detailed project management plans prepared and the risk of overspend on each project is monitored through four weekly investment management meetings.
- 8.2. The Council continues to experience material shortages, longer lead times and extraordinary inflationary price increases and it is anticipated that this will continue to impact the supply chain for the foreseeable future. The impact of this will continue to be monitored through the four weekly investment management meetings. Further updates will be reported in the coming months with any significant increases in contract values being brought to members' attention.

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 existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. 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)

22 November 2022

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 24 August 2022
- Executive Committee, 30 November 2022

List of Background Papers

- Capital Ledger prints to 4 November 2022

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 2022/23
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 4 NOVEMBER 2022

	<u>2022/23</u> <u>Original</u> <u>Budget</u> £m	<u>2022/23</u> <u>Revised</u> <u>Budget</u> £m	<u>2022/23</u> <u>Budget to</u> <u>04/11/22</u> £m	<u>2022/23</u> <u>Actual to</u> <u>04/11/22</u> £m
Expenditure				
2022/23 Budget Incl. adjustment from 2021/22	52.230	66.361	30.739	30.783
	<u>2022/23</u> <u>Original</u> <u>Budget</u> £m	<u>2022/23</u> <u>Revised</u> <u>Budget</u> £m		<u>2022/23</u> <u>Actual to</u> <u>04/11/22</u> £m
INCOME				
Capital Receipts	0.000	7.311		4.613
Capital Funded from Current Revenue	26.050	26.050		22.534
Prudential Borrowing	22.018	26.462		0.000
Scottish Government Specific Grant:				
- New Build	2.242	4.048		3.581
- Open Market Purchase Scheme	1.800	2.370		0.000
- Mortgage to Rent	0.120	0.120		0.055
	52.230	66.361		30.783

HOUSING CAPITAL PROGRAMME 2022/23**EXECUTIVE SUMMARY****PERIOD ENDED 4 NOVEMBER 2022****Expenditure Periods**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	2	6	9	13	17	21	28						
Projects on Programme	-	113	109	105	102	102	103	93						
Projects Behind Programme	-	3	7	3	6	1	0	3						
Projects Altered Brief/Programme	-	4	4	6	-	7	6	3						
Projects Still to Progress	-	30	33	36	38	31	29	32						
	-	152	159	159	159	158	159	159						
<u>Project Status</u>														
Design Feasibility	-	67	71	68	66	59	57	54						
Sketch Design	-	1	1	1	1	1	1	-						
Detailed Design	-	1	3	4	3	3	2	3						
Production Information	-	6	6	6	7	9	8	9						
Tendering	-	30	26	26	26	26	29	28						
On Site	-	45	46	45	43	43	41	37						
Complete	-	2	6	9	13	17	21	28						
	-	152	159	159	159	158	159	159						

Housing Capital Programme 2022/23

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Dunlop, Lister & Fraser River Town, East Kilbride – Emergency Lighting	Behind Programme	The tender process for this project has been delayed whilst clarification on legal issues is being sought.
Park Crescent, Sheltered Housing Complex, Strathaven – Environmental Improvement	Behind Programme	This project is behind as a result of the tender preparation period being extended to allow the design to be clarified and finalised.
Conservation Area (Clydesdale) – Timber Window & Door Replacement	Behind Programme	This project is behind as a result of the contractor changing details resulting in a delay in processing the order.

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 December 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2022/2023
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2022 to 4 November 2022.

2. Recommendation(s)

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

- (1) that the overspend of £0.039 million on the General Fund Revenue Account at 4 November 2022, being an overspend within Community and Enterprise and Social Work (Children and Families) which is partially offset by the underspend on the Adults and Older People budget delegated to the Health and Social Care Partnership (section 4 and Appendix 1), be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 4 November 2022 (section 5 and Appendix 2 of the report), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 30 November 2022.

3.2. General Fund Position

This overview report will summarise the actual expenditure and income to 4 November 2022 compared with the budget for the same period for both the Council's General Fund (section 4) and for the Housing Revenue Account (section 5).

4. 2022/2023 General Services Position

4.1. Summary position: General Services Current Position as at 4 November 2022

As at 4 November 2022, the position on the General Services budget is a net overspend of £0.039 million (Appendix 1), made up of variances across the Resources.

4.2. Community and Enterprise Resources are reporting an overspend position (£0.056 million) which reflects the cost pressures that they are experiencing across the Services including the costs of Electric Vehicle (EV) charging. Within Social Work Resources, Children and Families are reporting an overspend position of £1.229 million which is offset by an underspend in Performance and Support (£0.328 million), an underspend in Justice and Substance Misuse (£0.133 million) and an underspend in Adults and Older People (£0.768 million) as a result of vacancies

across Social Workers, Day Care and Residential homes. The Adults and Older People budget is part of the delegated Health and Social Care Partnership (HSCP) budget. The core Council position, without the HSCP underspend, is an overspend of £0.807 million.

4.3. **Inflationary / Budget Pressures**

4.3.1. Two budget pressures have been identified and these are detailed below.

4.3.2. **Education – Transport:** While the Resource are currently showing a breakeven position, the outcome of contract renewals with Strathclyde Passenger Transport (SPT) means that there has been a significant increase in spend on school transport. The impact of this is a year-on-year increase in spend meaning an overspend of £2.236 million. The Resource managed an overspend of £0.695 million in 2021/2022, and it is anticipated that the same would be the case this year, leaving a residual budget shortfall in SPT Transport of £1.541 million. This will be considered alongside the overall Resource position at the Probable Outturn exercise.

4.3.3. **Social Work – Children and Families:** There continues to be financial pressures within the Children and Families' budget, with spend on external placements being the main reason for the continued increase in spend. As detailed in section 4.2, this is being offset within the overall Social Work Resources' position by an underspend within Adults and Older People, a service devolved to the HSCP. Work is ongoing with the Services to establish funding solutions for the residual overspend. In 2021/2022 some core Adult and Older People budget underspend was retained by the Council to help cover the Children and Families' budget pressure, and the same approach has been proposed to the HSCP for 2022/2023.

4.3.4. The situation will continue to be monitored and any further updates brought to future meetings of the Executive Committee, as required.

4.4. **Areas of Underspend**

4.4.1. **Employee costs:** As previously reported, included within the overall position already at this point in the year there is an underspend in employee costs (£2.682 million) which reflects the impact of difficulties in recruiting staff across a number of areas.

4.4.2. Whilst significant efforts are being made to recruit, the current level of underspend in Employee Costs by the end of the financial year is expected to run to between £0.500 million and £0.600 million. This will continue to be monitored and any updated brought to future meetings. The period 8 position is a reduction of £0.165 million from period 7 with the reduction reflecting the transfer of unused budget to Corporate Items, to be held to fund the costs of the Wellbeing Day as required.

4.4.3. **Adults and Older People:** As previously reported, there are likely to be further underspends in relation to specific funding streams in Adults and Older People, where spend has not yet commenced or is not fully committed predominantly related to the recruitment challenges. Finance Services are currently in discussion with the Chief Financial Officer from the HSCP and await confirmation on the anticipated position. This outcome will be reported in the regular monitoring reports to the Corporate Management Team and Committee. As detailed in section 4.3.3, the Council has proposed to the HSCP that this underspend be used to assist in managing the pressures within Children and Families.

4.5. **Scottish Government Funding of 2022/2023 Pay Award**

4.5.1. As part of the funding for the Pay Award for 2022/2023, the Scottish Government have agreed to allocate £120 million nationally per annum (for both 2022/2023 and

2023/2024) to cover part of the additional costs. For South Lanarkshire Council, this is an allocation of £7.077 million and unusually will be paid as part of our General Capital Grant allocation. COSLA and the Scottish Government have been in discussion with councils as to how they can convert this General Capital Grant to pay for Revenue expenditure.

- 4.5.2. A review of the Council's Capital funding package has identified funding that could be transferred to the Council's Revenue Account and used to fund the pay award. These funds will then be replaced by the additional General Capital Grant. The Corporate Items Budget has been updated to reflect both the expenditure and funding budgets in respect of this and once the pay award is paid, budget will be allocated to Resources.

4.6. Investments – 2022/2023

- 4.6.1. An exercise has been undertaken to establish the current commitments and spend profile of the 2021/2022 and 2022/2023 investment funding which will incur spend across a number of financial years. As part of this exercise an uncommitted element has been identified which has been agreed can be used to manage the costs of the Warm Welcome Initiative. As a result, the budgets in Appendix 1 have been re-aligned and only £1.090 million requires to be carried forward in relation to the 2022/2023 investments compared to the £1.700 million previously reported.

5. Housing Revenue Account Position

- 5.1. As at 4 November 2022, Appendix 2 of the report shows a breakeven position against the phased budget on the Housing Revenue Account. Levels of rent collection are regularly monitored by the Housing Services team and appropriate corrective action will be taken, as required.

6. Employee Implications

- 6.1. None.

7. Financial Implications

- 7.1. As detailed in sections 4 and 5 of the report.

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

- 9.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. As detailed in section 4, inflationary and budget pressures this year increase the risk of overspend however we have mitigated this going forwards through providing additional funds in future years budget strategy, and through the one-off use of reserves in the current year. There are also emerging underspends in employee costs (as detailed in section 4.3).
- 9.2. We will also continue to monitor the actual impact through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

10. Equality Impact Assessment and Consultation Arrangements

- 10.1. 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.

10.2. 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)

30 November 2022

Link(s) to Council Values/Priorities/Outcomes
Accountable, effective, efficient and transparent

Previous References

♦ None

List of Background Papers

♦ Financial ledger and budget monitoring results to 4 November 2022

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
Revenue Budget Monitoring Report
Period Ended 4 November 2022 (No.8)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 04/11/22	Actual to Period 8 04/11/22	Variance to 04/11/22	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	124.294	124.294	0.000	66.224	66.280	(0.056)	over
Facilities, Waste and Grounds	72.260	72.260	0.000	37.971	37.478	0.493	under
Leisure and Culture Services	23.664	23.664	0.000	10.727	10.727	0.000	under
Planning and Regulatory Services	4.937	4.937	0.000	2.542	2.052	0.490	under
Enterprise and Sustainable Development	6.798	6.798	0.000	3.079	3.070	0.009	under
Roads, Transportation and Fleet	16.635	16.635	0.000	11.905	12.953	(1.048)	over
Education Resources	388.785	388.785	0.000	210.169	210.169	0.000	-
Education	388.785	388.785	0.000	210.169	210.169	0.000	-
Finance and Corporate Resources	44.019	44.019	0.000	32.613	32.596	0.017	under
Finance Services - Strategy	2.023	2.023	0.000	2.148	2.132	0.016	under
Finance Services - Transactions	20.609	20.609	0.000	13.027	12.807	0.220	under
Audit and Compliance Services	0.355	0.355	0.000	0.355	0.355	0.000	-
Information Technology Services	5.133	5.133	0.000	6.355	6.417	(0.062)	over
Communications and Strategy Services	3.167	3.167	0.000	1.776	1.857	(0.081)	over
Administration and Licensing Services	4.153	4.153	0.000	2.837	3.051	(0.214)	over
Personnel Services	8.579	8.579	0.000	6.115	5.977	0.138	under
Housing and Technical Resources	17.808	17.808	0.000	13.735	13.735	0.000	-
Housing Services	9.084	9.084	0.000	5.508	5.465	0.043	under
Property Services	8.724	8.724	0.000	8.227	8.270	(0.043)	over
Social Work Resources	211.332	211.332	0.000	126.523	126.523	0.000	under
Performance and Support Services	6.512	6.512	0.000	3.890	3.562	0.328	under
Children and Families	38.765	38.765	0.000	23.151	24.380	(1.229)	over
Adults and Older People	165.187	165.187	0.000	99.045	98.277	0.768	under
Justice and Substance Misuse	0.868	0.868	0.000	0.437	0.304	0.133	under
Joint Boards	2.152	2.152	0.000	1.227	1.227	0.000	-
	788.390	788.390	0.000	450.491	450.530	(0.039)	over

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 04/11/22	Actual to Period 8 04/11/22	Variance to 04/11/22	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	788.390	788.390	0.000	450.491	450.530	(0.039)	over
CFCR	0.514	0.514	0.000	0.000	0.000	0.000	-
Loan Charges	35.041	35.041	0.000	0.000	0.000	0.000	-
Corporate Items	31.095	31.095	0.000	0.056	0.056	0.000	-
Corporate Items – Strategy (Tfr to Reserves)	17.420	17.420	0.000	0.000	0.000	0.000	-
Investments – 2022/23 (Tfr to Reserves)	1.090	1.090	0.000	0.000	0.000	0.000	-
Total Expenditure	873.550	873.550	0.000	450.547	450.586	(0.039)	over
Council Tax	167.437	167.437	0.000	95.678	95.678	0.000	-
Less: Council Tax Reduction Scheme	(23.263)	(23.263)	0.000	(13.293)	(13.293)	0.000	-
Net Council Tax	144.174	144.174	0.000	82.385	82.385	0.000	-
General Revenue Grant	238.283	238.283	0.000	136.162	136.162	0.000	-
Non-Domestic Rates	422.591	422.591	0.000	241.481	241.481	0.000	-
Transfer from Reserves	68.502	68.502	0.000	68.502	68.502	0.000	-
Total Income	873.550	873.550	0.000	528.530	528.530	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(77.983)	(77.944)	(0.039)	over

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 4 November 2022 (No.8)

<u>Budget Category</u>	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion To 04/11/22	Actual to Period 8 04/11/22	Variance to 04/11/22	
	£m	£m	£m	£m	£m	£m	
Service Departments:							
<u>Expenditure</u>							
Employee Cost	585.294	585.294	0.000	325.948	323.266	2.682	under
Property Costs	57.256	57.256	0.000	40.050	40.909	(0.859)	over
Supplies and Services	63.686	63.686	0.000	33.071	31.632	1.439	under
Transport Costs	47.426	47.426	0.000	22.843	24.377	(1.534)	over
Administration Costs	16.298	16.298	0.000	9.655	9.769	(0.114)	over
Payments to Other Bodies	87.536	87.536	0.000	47.480	47.821	(0.341)	over
Payments to Contractors	233.976	233.976	0.000	118.266	118.341	(0.075)	over
Transfer Payments	6.814	6.814	0.000	4.785	4.953	(0.168)	over
Housing Benefits	65.107	65.107	0.000	34.866	34.866	0.000	-
Financing Charges (controllable)	2.291	2.291	0.000	1.642	1.704	(0.062)	over
Total	1,165.684	1,165.684	0.000	638.606	637.638	0.968	under
Service Departments Total	1,165.684	1,165.684	0.000	638.606	637.638	0.968	under
CFCR	0.514	0.514	0.000	0.000	0.000	0.000	-
Loan Charges	35.041	35.041	0.000	0.000	0.000	0.000	-
Corporate Items	31.095	31.095	0.000	0.056	0.056	0.000	-
Corporate Items – Strategy	17.420	17.420	0.000	0.000	0.000	0.000	-
22/23 Investments – T/f to Reserves	1.090	1.090	0.000	0.000	0.000	0.000	-
Total Expenditure	1,250.844	1,250.844	0.000	638.662	637.694	0.968	under
Income							
Housing Benefit Subsidy	60.158	64.158	0.000	33.101	33.101	0.000	-
Other Income	317.136	317.136	0.000	155.014	154.007	(1.007)	under rec
Council Tax (Net of Council Tax Reduction Scheme)	144.174	144.174	0.000	82.385	82.385	0.000	-
General Revenue Grant	238.283	238.283	0.000	136.162	136.162	0.000	-
Non-Domestic Rates	422.591	422.591	0.000	241.481	241.481	0.000	-
Transfer from Reserves	68.502	68.502	0.000	68.502	68.502	0.000	-
Total Income	1,250.844	1,250.844	0.000	716.645	715.638	(1.007)	under rec
Net Expenditure / (Income)	0.000	0.000	0.000	(77.983)	(77.944)	(0.039)	over

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 4 November 2022 (No.8)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 04/11/22	Variance to 04/11/22		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	13.914	13.914	0.000	7.880	7.809	0.071	under	0.9%	1
Property Costs	46.906	46.906	0.000	30.586	30.589	(0.003)	over	0.0%	
Supplies & Services	0.609	0.609	0.000	0.268	0.246	0.022	under	8.2%	
Transport & Plant	0.195	0.195	0.000	0.100	0.066	0.034	under	34.0%	
Administration Costs	5.644	5.644	0.000	3.368	3.375	(0.007)	over	(0.2%)	
Payments to Other Bodies	3.030	3.030	0.000	1.701	1.703	(0.002)	over	(0.1%)	
Payments to Contractors	0.100	0.100	0.000	0.073	0.104	(0.031)	over	(42.5%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	n/a	
Financing Charges	26.050	26.050	0.000	22.584	22.584	0.000	-	0.0%	
Total Controllable Expenditure	96.448	96.448	0.000	66.560	66.476	0.084	under	0.1%	
Total Controllable Income	(112.000)	(112.000)	0.000	(60.107)	(60.107)	0.000	-	0.0%	
Transfer to/(from) Balance Sheet	(2.773)	(2.773)	0.000	(1.848)	(1.764)	(0.084)	under recovered	(4.5%)	2
Net Controllable Expenditure	(18.325)	(18.325)	0.000	4.605	4.605	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	18.325	18.325	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	4.605	4.605	0.000	-	0.0%	

Variance Explanations
1. Employee Costs

The underspend is due to higher than anticipated staff turnover to date.

2. Income

The net combined underspend to date allows for a lower than anticipated transfer from reserves.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	8 December 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2022/2023 - 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 2022 to 4 November 2022.

2. Recommendation(s)

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

- (1) that the 2022/2023 detailed financial analysis as at period 8 (4 November 2022) 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 2022/2023 as at 4 November 2022. 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 4 November 2022 (Period 8).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 4 November 2022 (Period 8).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 4 November 2022 (Period 8).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

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 this report.

Paul Manning

Executive Director (Finance and Corporate Resources)

30 November 2022

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 4 November 2022

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

Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	72.260	72.260	0.000	37.971	37.478	0.493 under
Leisure and Culture	23.664	23.664	0.000	10.727	10.727	0.000
Planning and Regulatory Services	4.937	4.937	0.000	2.542	2.052	0.490 under
Enterprise and Sustainable Development	6.798	6.798	0.000	3.079	3.070	0.009 under
Roads, Transportation and Fleet	16.635	16.635	0.000	11.905	12.953	(1.048) over
Total Community and Enterprise Resources	124.294	124.294	0.000	66.224	66.280	(0.056) over

Community and Enterprise Resources Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,117k under	APT&C Basic/Superannuation/NI - 1,593k under Overtime - (396k) over	Facilities, Waste and Grounds Services - 689k under Planning and Regulatory Services - 326k under Roads, Transportation and Fleet Services - 574k under Facilities, Waste and Grounds Services - (342k) over	The variance is mainly due to vacant posts which are currently being progressed. The overtime variance is mainly within Waste due to high staff absences and vehicle availability due to outstanding vehicle repairs. It is offset by underspends in basic pay above due to vacancies. In addition, within Grounds overtime has been worked in respect of vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses.
Property Costs	(513k) over	<u>Rates - (38k) over</u>	<u>Facilities, Waste and Grounds Services - (25k) over</u>	The overspend mainly relates to the retention of the additional facility at Peel Park.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Repairs and Maintenance External Contractors - (29k) over	Facilities, Waste and Grounds Services - (9k) over	The overspend is mainly due to expenditure on the upkeep of Castlehill transfer station.
			Roads, Transportation and Fleet - (15k) over	The overspend is mainly due to expenditure on the upkeep of Hawbank and Carnwath depots.
		Electricity Contract - (391k) over	Roads, Transportation and Fleet - (392k) over	The overspend relates to higher than anticipated electricity costs for Electrical Vehicle charging points.
Supplies and Services	3k under	Computer Equipment Purchase - (38k) over	Roads, Transportation and Fleet - (37k) over	The overspend relates to increased costs for annual subscriptions for Computer Licences within Roads.
		<u>Materials - (37k) over</u>	<u>Facilities, Waste and Grounds Services - (28k) over</u>	The overspend reflects an increased level of bin purchases due to the high demand for replacement bins, partially offset by an over recovery of income.
		Foodstuffs General - 126k under	Facilities, Waste and Grounds Services - 133k under	The underspend is mainly due to food purchases within Facilities Management being lower than budgeted due to a decreased demand in school meals and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Protective Clothing and Uniforms - (33k) over</u>	<u>Facilities, Waste and Grounds Services - (11k) over</u> <u>Roads, Transportation and Fleet - (22k) over</u>	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives. within Waste.
Transport and Plant	(866k) over	Fleet Services - Vehicle Hires - (89k) over Fleet Services - Repairs - (714k) over <u>Fleet Services - Hired Vehicles - (53k) over</u>	Roads, Transportation and Fleet - (92k) over Roads, Transportation and Fleet - (710k) over <u>Facilities, Waste and Grounds Services - (48k) over</u>	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet. The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and also costs within the workshop and outside repairs being greater than anticipated. This is partially offset by an underspend in employee costs. The overspend is mainly due to the requirement for hires due to Fleet vehicles awaiting repairs.
Payment to Contractors	299k under	Payment to Contractors - 296k under	Facilities, Waste and Grounds Services - 299k under	The underspend within Waste is mainly due to income received from the disposal of both fibres and containers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(32k) under recovered	Sales General - (34k) under recovered	Facilities, Waste and Grounds Services - (36k) under recovered	The under recovery is due to a decrease in cash collected from the sale of school meals within Facilities Management due to demand, partially offset by additional income in Conference and Banqueting from its use as a vaccination centre.
		Fees and Charges - General - 124k over recovered	Facilities, Waste and Grounds Services - (51k) under recovered	The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds due to a reduction in demand.
			Planning and Regulatory Services - 142k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
		Fees and Charges - Department of the Authority - 111k over recovered	Facilities, Waste and Grounds Services - 73k over recovered	The over recovery is mainly due to an increase in income within Waste and Streets due to additional service requests from Housing and Technical Resources.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - Department of the Authority (cont)	Planning and Regulatory Services - 38k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
		Recharges - Departments of the Authority - (306k) under recovered	Facilities, Waste and Grounds Services - (74k) under recovered	The under recovery is mainly due to a reduction in service provision within Facilities Management cleaning services which is offset by an underspend in employee costs.
			Roads, Transportation and Fleet - (232k) under recovered	The current level of income from routine maintenance and Lighting reactive maintenance is lower than anticipated.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	68,618	934	under	1,225	under	1,435	under	38,474	36,984	1,490	under
APT & C OVERTIME	1,670	(212)	over	(334)	over	(390)	over	605	1,001	(396)	over
APT & C SUPERANNUATION	11,462	(125)	over	(152)	over	(142)	over	6,436	6,612	(176)	over
APT & C NIC	6,120	117	under	157	under	203	under	3,447	3,168	279	under
TRAVEL AND SUBSISTENCE	75	(9)	over	(7)	over	(17)	over	29	47	(18)	over
OTHER EMPLOYEE COSTS	137	6	under	9	under	10	under	128	122	6	under
PENSION INCREASES	1,107	2	under	14	under	4	under	629	631	(2)	over
ADDITIONAL PENSION COSTS	0	(45)	over	(49)	over	(53)	over	0	66	(66)	over
EMPLOYEE COSTS	89,189	668	under	863	under	1,050	under	49,748	48,631	1,117	under
PROPERTY COSTS											
RATES	886	0		0		(13)	over	869	907	(38)	over
SCOTTISH WATER - UNMETERED CHARGES	28	(1)	over	1	under	(1)	over	15	14	1	under
SCOTTISH WATER - METERED CHARGES	112	(2)	over	(3)	over	(1)	over	68	67	1	under
RENT	685	4	under	5	under	12	under	339	333	6	under
SERVICE CHARGE	42	0		0		(1)	over	26	27	(1)	over
FACTORING CHARGES	16	0		(2)	over	0		16	15	1	under
PROPERTY INSURANCE	284	0		0		(1)	over	276	276	0	
SECURITY COSTS	44	0		(1)	over	0		23	23	0	
GROUND MAINTENANCE	8	0		1	under	0		0	0	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(13)	over	(15)	over	(23)	over	1	28	(27)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	148	(23)	over	(32)	over	(33)	over	139	168	(29)	over
ELECTRICITY - CONTRACT	428	(205)	over	(261)	over	(307)	over	116	507	(391)	over
GAS	156	(9)	over	0		(1)	over	92	92	0	
HEATING OIL	10	(3)	over	(5)	over	(6)	over	4	10	(6)	over
CLEANING CONTRACT	18	(14)	over	(7)	over	(7)	over	18	24	(6)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	405	1	under	(2)	over	(2)	over	255	256	(1)	over
HEALTH & HYGIENE MATERIALS	36	(6)	over	(8)	over	(24)	over	31	44	(13)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
PEST CONTROL	0	0		0		0		0	3	(3)	over
REFUSE UPLIFT	472	10	under	8	under	(5)	over	191	199	(8)	over
OTHER PROPERTY COSTS	19	(10)	over	(11)	over	(9)	over	6	3	3	under
PROPERTY COSTS	3,809	(273)	over	(334)	over	(424)	over	2,485	2,998	(513)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	557	(11)	over	(2)	over	(34)	over	403	441	(38)	over
COMPUTER EQUIPMENT MAINTENANCE	155	1	under	0		(3)	over	24	24	0	
I.T. EQUIPMENT MAINT-CONTRACT	321	(3)	over	(13)	over	(19)	over	175	188	(13)	over
I.T. ELECTRONIC MESSAGING	74	1	under	1	under	0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	1,062	(5)	over	(6)	over	(5)	over	693	703	(10)	over
SMALL TOOLS	107	3	under	5	under	7	under	13	6	7	under
ADAPTATIONS FOR CLIENTS	0	(3)	over	(3)	over	(3)	over	0	0	0	
FURNITURE - OFFICE	34	(1)	over	(1)	over	(3)	over	34	37	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	0		2	under	(3)	over	69	66	3	under
MATERIALS	7,825	(12)	over	(9)	over	(8)	over	4,589	4,626	(37)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		4	under	5	under	6	0	6	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,181	117	under	121	under	117	under	2,562	2,436	126	under
PROTECTIVE CLOTHING & UNIFORMS	186	(14)	over	(13)	over	(16)	over	80	113	(33)	over
LAUNDRY COSTS	10	0		0		0		7	6	1	under
OTHER SUPPLIES AND SERVICES	487	1	under	(2)	over	0		106	106	0	
MAJOR SUPPLY OF ELECTRICAL POWER	1,527	0		0		0		445	445	0	
DELIVERY CHARGE	1	0		(1)	over	(2)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	0		(2)	over	(2)	over	0	4	(4)	over
SUPPLIES AND SERVICES	17,648	74	under	81	under	31	under	9,206	9,203	3	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	80	1	under	0		0		0	(1)	1	under
PURCHASE OF PLANT	100	(1)	over	0		0		37	37	0	
FLEET SERVICES - DRIVERS	58	0		0		0		0	0	0	
FLEET SERVICES - FUEL	4,509	0		0		(4)	over	2,692	2,694	(2)	over
FLEET SERVICES - VEHICLE HIRE	1,514	(59)	over	(71)	over	(82)	over	876	965	(89)	over
POOL CAR CHARGES - RENTAL	72	(1)	over	(15)	over	(16)	over	58	64	(6)	over
POOL CAR CHARGES - FUEL	21	1	under	2	under	2	under	6	0	6	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		1	under	1	under	1	0	1	under
TYRES	0	0		0		0		0	1	(1)	over
OTHER TRANSPORT COSTS	80	(8)	over	(7)	over	(2)	over	19	17	2	under
TRANSPORT INSURANCE	93	0		0		1	under	93	94	(1)	over
LICENCES	491	(5)	over	(6)	over	0		263	263	0	
FLEET SERVICES - REPAIRS	1,474	(284)	over	(401)	over	(548)	over	793	1,507	(714)	over
PLANT SERVICES	19	0		0		0		6	6	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,250	2	under	(8)	over	(2)	over	2,494	2,481	13	under
FLEET SERVICE CHARGES - PLANT MAINTENANCE	262	(1)	over	(1)	over	(1)	over	184	187	(3)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	1	under	6	under	(1)	over	11	14	(3)	over
FLEET SERVICE CHARGES - LEASING	5,210	1	under	18	under	9	under	2,638	2,629	9	under
FLEET SERVICE CHARGES - HIRED VEHICLES	999	1	under	(2)	over	(3)	over	412	465	(53)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(11)	over	(11)	over	(8)	over	0	11	(11)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	218	0		(2)	over	3	under	105	103	2	under
FLEET SERVICE CHARGES - FUEL	3,590	5	under	9	under	(8)	over	1,889	1,905	(16)	over
FLEET SERVICE CHARGES - DRIVERS	102	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	0		0		0		0	0	0	
HIRE OF EXTERNAL PLANT	287	2	under	1	under	1	under	151	148	3	under
HIRE OF SKIPS	17	0		0		0		14	14	0	
STORAGE	0	(2)	over	(3)	over	(7)	over	0	4	(4)	over
TRANSPORT AND PLANT	23,601	(358)	over	(492)	over	(665)	over	12,742	13,608	(866)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	143	4	under	1	under	3	under	57	55	2	under
TELEPHONES	98	(1)	over	3	under	6	under	41	36	5	under
MOBILE PHONES	64	6	under	7	under	9	under	11	0	11	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	95	(2)	over	(3)	over	(4)	over	55	63	(8)	over
POSTAGES/COURIERS	33	1	under	1	under	1	under	19	19	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	51	(3)	over	(4)	over	(5)	over	25	35	(10)	over
INSURANCE	260	0		0		(2)	over	260	262	(2)	over
MEDICAL COSTS	5	(13)	over	(23)	over	(30)	over	2	42	(40)	over
LEGAL EXPENSES	2	0		(1)	over	(1)	over	1	4	(3)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		0		(1)	over	0	1	(1)	over
INTERNET AGENCY FEES	23	0		0		0		13	13	0	
SECURITY UPLIFT FEES	26	0		0		0		15	15	0	
OTHER ADMIN COSTS	3	0		0		(3)	over	0	4	(4)	over
CONFERENCES - MEMBERS (incl associated	0	0		0		(2)	over	0	2	(2)	over
TRAINING	2	0		0		0		2	1	1	under
ADMINISTRATION	816	(8)	over	(19)	over	(29)	over	501	552	(51)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,770	0		0		0		1,770	1,770	0	
SPTE: BUS OTHER	258	0		0		0		178	178	0	
SPTE: FERRIES	29	0		0		0		15	15	0	
SPTE: UNDERGROUND	1,318	0		0		0		659	659	0	
SPTE: OTHER	1,727	0		0		0		1,280	1,280	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		131	131	0	
OTHER LOCAL AUTHORITIES	90	(1)	over	(1)	over	0		44	44	0	
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	4,438	0		0		0		1,414	1,414	0	
EXTERNAL AUDIT FEES	3	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	9,825	(1)	over	(1)	over	0		5,491	5,491	0	
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	517	0		0		0		263	263	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	1	under	1	under	3	under	166	163	3	under
PAYMENT TO PRIVATE CONTRACTOR	45,687	(1)	over	0		147	under	21,035	20,739	296	under
PAYMENT TO CONTRACTORS	46,506	0		1	under	150	under	21,464	21,165	299	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS											
CONCESSIONARY FARES	603	0		0		0		330	330	0	
TRANSFER PAYMENTS	603	0		0		0		330	330	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	(1)	over	(1)	over	3	under	0	(3)	3	under
LEASING CHARGES - OPERATIONAL	0	0		(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	185	(2)	over	(10)	over	(14)	over	96	111	(15)	over
FINANCING CHARGES	185	(3)	over	(12)	over	(12)	over	96	109	(13)	over
TOTAL EXPENDITURE	192,182	99	under	87	under	101	under	102,063	102,087	(24)	over
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0		(27)	(27)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,321)	4	over rec	15	over rec	16	over rec	(2,177)	(2,193)	16	over rec
SALES - GENERAL	(3,506)	(122)	under rec	(99)	under rec	(71)	under rec	(1,666)	(1,632)	(34)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		0		(118)	(118)	0	
FEES AND CHARGES - GENERAL	(7,730)	132	over rec	97	over rec	91	over rec	(4,610)	(4,734)	124	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,396)	12	over rec	28	over rec	53	over rec	(2,601)	(2,712)	111	over rec
ELECTIONS - ACCOMMODATION USE	0	0		0		16	over rec	0	(16)	16	over rec
NURSERY VOUCHER INCOME	0	0		2	over rec	2	over rec	0	(2)	2	over rec
RENTAL INCOME	(615)	(2)	under rec	0		0		(112)	(112)	0	
FLEET SERVICES	(13,081)	(18)	under rec	(21)	under rec	(22)	under rec	(6,944)	(6,924)	(20)	under rec
OTHER INCOME	(1,777)	12	over rec	15	over rec	27	over rec	(759)	(818)	59	over rec
RECOVERY FROM CAPITAL	(1,333)	(1)	under rec	(1)	under rec	0		(1,007)	(1,007)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,974)	(166)	under rec	(185)	under rec	(252)	under rec	(15,818)	(15,512)	(306)	under rec
TOTAL INCOME	(67,888)	(149)	under rec	(149)	under rec	(140)	under rec	(35,839)	(35,807)	(32)	under rec
NET EXPENDITURE	124,294	(50)	over	(62)	over	(39)	over	66,224	66,280	(56)	over

Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
£m	£m	£m	£m	£m	£m
388.673	388.673	0.000	210.169	210.169	0.000
388.673	388.673	0.000	210.169	210.169	0.000

Education Resources Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	425k under	APT&C Basic / Superannuation / National Insurance - 431k under	Schools - 431k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
Transport and Plant	(692k) over	Pupil Transport - Strathclyde Passenger Transport - (614k) over	Schools - (614k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
		Pupil Transport - Other - (78k) over	Schools - (78k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(503k) over	<u>Payment to Other Bodies - 75k under</u>	<u>Schools - 75k under</u>	The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other local authorities.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (549k) over	Schools - (549k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.
Income	715k over recovered	<u>Contributions from Other Bodies - 46k over recovered</u> Early Years Fees - 668k over recovered	<u>Schools - 46k over recovered</u> Schools - 668k over recovered	The over recovery reflects greater than budgeted grant income and contributions across the Resource to date including within the Curriculum and Quality Improvement and Youth, Family and Community Learning Services. The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	161,351	0		0		0		92,822	92,822	0	
TEACHERS SUPERANNUATION	37,839	0		0		0		21,004	21,004	0	
TEACHERS NI	19,177	0		0		0		11,126	11,126	0	
DAILY TEACHERS BASIC	1,333	0		0		0		966	966	0	
TEACHERS TRAINING	422	0		0		0		128	128	0	
APT&C BASIC	61,996	141	under	197	under	232	under	34,841	34,561	280	under
APT&C SUPERANNUATION	11,464	32	under	53	under	63	under	6,721	6,655	66	under
APT&C NIC	5,012	58	under	73	under	82	under	2,745	2,660	85	under
SESSIONAL WORK	182	0		0		0		173	173	0	
TRAVEL AND SUBSISTANCE	191	0		0		0		61	61	0	
OTHER EMPLOYEE COSTS	530	0		0		0		140	140	0	
PENSION INCREASES	434	11	under	13	under	16	under	253	235	18	under
PREMATURE RETIRALS	4,660	(13)	over	(14)	over	(15)	over	2,719	2,734	(15)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(7)	over	(7)	over	0	9	(9)	over
EMPLOYEE COSTS	304,591	222	under	315	under	371	under	173,699	173,274	425	under
PROPERTY COSTS											
RATES	14,949	0		0		0		14,421	14,421	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	955	0		0		0		509	509	0	
SCOTTISH WATER - METERED CHARGES	691	0		0		0		343	343	0	
RENT	256	0		(5)	over	(7)	over	176	176	0	
SERVICE CHARGE	29	0		0		0		15	15	0	
PROPERTY INSURANCE	483	0		0		(2)	over	483	485	(2)	over
SECURITY COSTS	62	0		0		0		51	51	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	60	0		0		0		11	11	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	50	0		0		0		50	50	0	
ADAPTIONS - INTERNAL CONTRACTORS	137	0		0		0		133	133	0	
ELECTRICITY - CONTRACT	4,558	0		0		0		1,205	1,205	0	
GAS	3,339	0		0		0		1,468	1,468	0	
HEATING OIL	71	0		0		0		58	58	0	
SOLID FUEL	187	0		0		0		32	32	0	
JANITOR SERVICE	58	0		0		0		29	29	0	
JANITORIAL SUPPLIES	15	0		0		0		0	0	0	
CLEANING CONTRACT	626	0		0		0		413	413	0	
CLEANING OUTWITH CONTRACT	12	0		0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	442	(2)	over	0		0		353	356	(3)	over
HEALTH & HYGIENE MATERIALS	48	0		0		0		15	15	0	
WINDOW CLEANING	3	0		0		0		0	0	0	
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	17	0		0		0		16	16	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	136	0		0		0		124	124	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	28,073	(2)	over	(5)	over	(9)	over	20,793	20,798	(5)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	219	0		0		0		207	207	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,598	0		0		0		2,793	2,793	0	
I.T. ELECTRONIC MESSAGING	31	0		0		0		13	13	0	
EQUIPMENT, APPARATUS AND TOOLS	100	0		0		0		70	70	0	
SMALL TOOLS	4	0		0		0		4	4	0	
AIDS FOR CLIENTS	122	0		0		0		0	11	(11)	over
ADAPTATIONS FOR CLIENTS	9	0		0		0		9	9	0	
FURNITURE - OFFICE	43	0		0		0		40	40	0	
FURNITURE - GENERAL	132	0		0		0		64	64	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	11	0		0		0		11	11	0	
MATERIALS	29	0		0		0		22	22	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,330	0		0		0		1,069	1,068	1	under
PUPIL EQUITY FUNDING	3,627	0		0		0		0	0	0	
SAC FUNDING	460	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	74	0		0		0		40	40	0	
AUDIO VISUAL	16	0		0		0		16	16	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	22	0		0		0		19	19	0	
TV LICENCES - EDUCATION	25	0		0		0		2	2	0	
FOODSTUFFS - GENERAL	68	0		0		0		63	63	0	
PROTECTIVE CLOTHING & UNIFORMS	69	2	under	0		0		58	56	2	under
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	63	0		0		0		28	28	0	
HEALTH AND SAFETY	149	0		0		0		1	1	0	
CATERING - CONTRACT	3,401	30	under	30	under	30	under	338	308	30	under
CATERING - OUTWITH CONTRACT	8	0		0		0		4	4	0	
CATERING - EXTERNAL	16	0		0		0		15	15	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	7	0		0		0		7	7	0	
DELIVERY CHARGE	6	0		0		0		4	4	0	
SUPPLIES AND SERVICES	14,641	32	under	30	under	30	under	4,897	4,875	22	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	18	0		0		0		18	18	0	
OTHER TRANSPORT COSTS	3	0		0		0		0	0	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	58	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	41	0		0		0		16	16	0	
FLEET SERVICE CHARGES - LEASING	41	0		0		0		41	41	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	10	0		0		0		10	10	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		2	2	0	
FLEET SERVICE CHARGES - FUEL	101	0		0		0		72	72	0	
FLEET SERVICE CHARGES - DRIVERS	1,118	0		0		0		24	24	0	
FLEET SERVICE CHARGES - BUS ESCORTS	408	0		0		0		200	200	0	
HIRE OF EXTERNAL VEHICLES	131	0		0		0		113	113	0	
HIRE OF SKIPS	9	0		0		0		9	9	0	
EXTERNAL TRANSPORT CONTRACT	3	0		0		0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,995	(133)	over	(166)	over	(154)	over	2,405	2,405	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,083	(150)	over	(183)	over	(318)	over	3,548	4,162	(614)	over
PUPIL TRANSPORT - OTHER	158	0		0		0		92	170	(78)	over
TRANSPORT AND PLANT	14,184	(283)	over	(349)	over	(472)	over	6,556	7,248	(692)	over
ADMINISTRATION											
PRINTING AND STATIONERY	518	0		0		0		430	430	0	
TELEPHONES	220	0		0		0		105	105	0	
MOBILE PHONES	7	0		0		0		1	1	0	
ADVERTISING - OTHER	12	0		0		0		2	2	0	
POSTAGES/COURIERS	74	4	under	6	under	8	under	33	23	10	under
MEMBERSHIP FEES/SUBSCRIPTIONS	186	0		0		0		186	186	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	17	0		0		0		17	17	0	
LEGAL EXPENSES	2	0		0		0		2	2	0	
HOSPITALITY / CIVIC RECOGNITION	27	0		0		0		25	25	0	
SECURITY UPLIFT FEES	4	0		0		0		4	4	0	
OTHER ADMIN COSTS	2	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	16	under	20	under	24	under	28	0	28	under
TRAINING	209	0		0		0		112	112	0	
ADMINISTRATION	1,409	20	under	26	under	32	under	1,021	983	38	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,433	(27)	over	(27)	over	(27)	over	333	360	(27)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,565	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	6	0		0		0		5	5	0	
PAYMENTS TO OTHER BODIES	19,887	34	under	41	under	36	under	11,886	11,811	75	under
INDEPENDENT SCHOOL PLACES	4,757	(346)	over	(454)	over	(527)	over	2,535	3,084	(549)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	357	0		0		0		319	319	0	
RESEARCH GRANTS - EDUCATION	41	0		0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		3	3	0	
P.E. FACILITIES	60	0		0		0		2	2	0	
ACTIVITIES PROGRAMME	518	0		0		0		284	284	0	
COUNSELLING	983	0		0		0		305	305	0	
COPYRIGHT AGREEMENT	198	0		0		0		198	198	0	
VAT FREE EXCURSIONS - EDUCATION	22	0		0		0		12	12	0	
PRIVATE INDIVIDUALS - GENERAL	17	0		0		0		9	9	0	
PAYMENT TO OTHER BODIES	30,548	(339)	over	(440)	over	(518)	over	17,495	17,998	(503)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	38,779	0		0		0		18,471	18,471	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	38,780	0		0		0		18,472	18,472	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	417	0		0		0		416	416	0	
FOOTWEAR & CLOTHING GRANTS	1,944	0		0		0		1,682	1,682	0	
WORK EXPERIENCE	19	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,380	0		0		0		2,098	2,098	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	365	0		0		0		237	237	0	
FINANCING CHARGES	368	0		0		0		237	237	0	
TOTAL EXPENDITURE	434,974	(350)	over	(423)	over	(566)	over	245,268	245,983	(715)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,728)	0		0		0		(32,018)	(32,018)	0	
CONTRIBUTIONS FROM OTHER BODIES	(2,183)	31	over rec	37	over rec	43	over rec	(1,857)	(1,903)	46	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(769)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		(1)	(1)	0	
EARLY YEARS FEES	(373)	319	over rec	386	over rec	523	over rec	(218)	(886)	668	over rec
RENTAL INCOME	(20)	0		0		0		(8)	(8)	0	
COURSE FEES	(30)	0		0		0		(30)	(30)	0	
OTHER INCOME	(24)	0		0		0		0	(1)	1	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(46,189)	350	over rec	423	over rec	566	over rec	(35,099)	(35,814)	715	over rec
NET EXPENDITURE	388,785	0		0		0		210,169	210,169	0	

Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.023	2.023	0.000	2.148	2.132	0.016 under
Finance Services - Transactions	20.609	20.609	0.000	13.027	12.807	0.220 under
Audit and Compliance Services	0.355	0.355	0.000	0.355	0.355	0.000
Information Technology Services	5.133	5.133	0.000	6.355	6.417	(0.062) over
Communications and Strategy Services	3.167	3.167	0.000	1.776	1.857	(0.081) over
Administration and Licensing Services	4.153	4.153	0.000	2.837	3.051	(0.214) over
Personnel Services	8.579	8.579	0.000	6.115	5.977	0.138 under
Total Finance and Corporate Resources	44.019	44.019	0.000	32.613	32.596	0.017 under

Finance and Corporate Resources Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	170k under	APT&C Basic / Superannuation / NI - 279k under Overtime - (94k) over	Finance Services (Transactions) - 310k under Personnel Services - 183k under Finance Services (Transactions) - (83k) over	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements. The underspend is due to the timing of employability and funded projects. The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call centre and also overtime incurred in respect of processing Scottish Welfare Fund applications.
Supplies and Services	(15k) over	Computer Equipment Purchase - (37k) over Other Supplies and Services - 31k under	IT Services - (13k) over Communications and Strategy - (9k) over Administration, Legal and Licensing - (12k) over <u>Finance Services (Transactions) - 48k under</u>	These overspends reflect the costs of various IT purchases for such items as software for digital signatures, case management and time recording software. This underspend reflects the current cost of administering the child bridging payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Other Supplies and Services (cont)	Personnel Services - (13k) over	This is costs associated with one-off purchases in relation to training materials.
Administration Costs	(75k) over	Postages/Couriers - (39k) over Training - (36k) over	Finance Services (Transactions) - (29k) over Personnel Services - (31k) over	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated. This overspend is in relation to costs associated with employability projects and is offset by additional income.
Financing Charges	(36k) over	I.T. Equipment Leasing - Contract - (36k) over	Finance Services (Transactions) - (11k) over Personnel Services - (11k) over Administration, Legal and Licensing - (15k) over	This overspend reflects the costs of leasing IT Equipment and is contained within overall budgets
Income	(87k) under recovered	<u>Fees and Charges - General - (44k) under recovered</u>	<u>Administration, Legal and Licensing - (35k) under recovered</u>	This under recovery is within Legal Services and reflects the current levels of fee income to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Fees and Charges - Departments of the Authority - (35k) under recovered</u>	<u>Communications and Strategy - (36k) Under recovered</u>	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure.
		National Checking Service - (38k) under recovered	Administration, Legal and Licensing - (38k) under recovered	The under recovery is due to this service no longer being provided.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
EMPLOYEE COSTS											
APT & C BASIC	27,903	296	under	321	under	243	under	15,679	15,444	235	under
APT & C OVERTIME	75	(68)	over	(84)	over	(93)	over	43	137	(94)	over
APT & C SUPERANNUATION	5,292	126	under	137	under	56	under	2,981	2,918	63	under
APT & C NIC	2,768	45	under	47	under	(11)	over	1,563	1,582	(19)	over
MANUAL BASIC	15	(5)	over	(3)	over	2	under	9	8	1	under
TRAVEL AND SUBSISTANCE	33	3	under	6	under	5	under	19	14	5	under
OTHER EMPLOYEE COSTS	25	7	under	(1)	over	8	under	2	3	(1)	over
PENSION INCREASES	854	(6)	over	(24)	over	(6)	over	530	538	(8)	over
ADDITIONAL PENSION COSTS	0	0		0		(8)	over	0	12	(12)	over
EMPLOYEE COSTS	36,965	398	under	399	under	196	under	20,826	20,656	170	under
PROPERTY COSTS											
RATES	43	0		0		3	under	17	(4)	21	under
SCOTTISH WATER - METERED CHARGES	6	3	under	4	under	4	under	3	0	3	under
RENT	50	9	under	10	under	11	under	27	15	12	under
SERVICE CHARGE	1	(6)	over	(7)	over	(7)	over	1	8	(7)	over
PROPERTY INSURANCE	1	0		0		0		1	0	1	under
SECURITY COSTS	129	9	under	(29)	over	9	under	53	44	9	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0		0		0		1	1	0	
ELECTRICITY - CONTRACT	26	9	under	10	under	18	under	17	(5)	22	under
GAS	14	5	under	6	under	6	under	7	0	7	under
FIXTURE & FITTINGS	1,557	0		0		0		971	971	0	
JANITOR SERVICE	0	(1)	over	(1)	over	0		0	0	0	
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
REFUSE UPLIFT	1	0		0		0		1	0	1	under
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
OTHER PROPERTY COSTS	16	5	under	(1)	over	(1)	over	0	3	(3)	over
PROPERTY COSTS	1,846	30	under	(11)	over	40	under	1,099	1,037	62	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,768	(261)	over	(93)	over	(24)	over	2,390	2,427	(37)	over
COMPUTER EQUIPMENT MAINTENANCE	2,072	0		1	under	0		1,763	1,760	3	under
I.T. EQUIPMENT MAINT - CONTRACT	609	4	under	(3)	over	(7)	over	389	398	(9)	over
I.T. ELECTRONIC MESSAGING	128	0		16	under	1	under	14	1	13	under
EQUIPMENT, APPARATUS AND TOOLS	159	52	under	(1)	over	3	under	75	75	0	
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	1	(1)	over
SUPPLIES FOR CLIENTS	219	26	under	25	under	1	under	113	113	0	
FURNITURE - OFFICE	0	(2)	over	(3)	over	(3)	over	0	5	(5)	over
MATERIALS	112	(9)	over	(13)	over	(2)	over	58	62	(4)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(3)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	1	under	1	under	1	under	4	1	3	under
FOODSTUFFS - GENERAL	28	(13)	over	(8)	over	(7)	over	8	6	2	under
PROTECTIVE CLOTHING & UNIFORMS	5	1	under	2	under	1	under	2	1	1	under
OTHER SUPPLIES AND SERVICES	3,153	(4)	over	(14)	over	(16)	over	2,593	2,562	31	under
CATERING - OUTWITH CONTRACT	6	0		1	under	0		3	4	(1)	over
OUTSOURCED MAIL	138	(12)	over	(7)	over	(7)	over	53	63	(10)	over
SUPPLIES AND SERVICES	10,404	(218)	over	(99)	over	(60)	over	7,465	7,480	(15)	over
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	26	4	under	(1)	over	0		10	8	2	under
POOL CAR CHARGES - FUEL	6	0		2	under	3	under	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	5	0		1	under	1	under	2	1	1	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0		0		0	0	0	
TRANSPORT AND PLANT	75	4	under	1	under	3	under	15	10	5	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
ADMINISTRATION											
PRINTING AND STATIONERY	550	37	under	19	under	6	under	167	162	5	under
TELEPHONES	1,592	(17)	over	(59)	over	16	under	723	724	(1)	over
MOBILE PHONES	178	1	under	2	under	1	under	99	95	4	under
ADVERTISING - RECRUITMENT	28	(4)	over	(11)	over	(11)	over	28	39	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0		0	0	0	
ADVERTISING - OTHER	123	(5)	over	(3)	over	(1)	over	67	66	1	under
POSTAGES/COURIERS	858	(26)	over	(16)	over	(32)	over	378	417	(39)	over
SMS MESSAGING	2	(4)	over	(4)	over	(4)	over	1	5	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	213	(8)	over	(9)	over	(8)	over	201	211	(10)	over
INSURANCE	140	0		0		0		138	140	(2)	over
MEDICAL COSTS	221	(52)	over	(22)	over	1	under	187	185	2	under
LEGAL EXPENSES	235	(9)	over	(9)	over	(4)	over	69	60	9	under
HOSPITALITY / CIVIC RECOGNITION	30	0		(1)	over	(1)	over	12	12	0	
PAYPOINT AGENCY FEES	90	(4)	over	(5)	over	(5)	over	41	36	5	under
SECURITY UPLIFT FEES	6	0		0		0		2	1	1	under
OTHER ADMIN COSTS	1,593	(4)	over	2	under	2	under	1,437	1,438	(1)	over
MEMBERS ALLOWANCES	1,788	(3)	over	(6)	over	0		1,044	1,044	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		(1)	over	0		3	3	0	
CONFERENCES - OFFICIALS (incl associated costs)	13	3	under	5	under	4	under	6	1	5	under
TRAINING	806	4	under	0		(24)	over	512	548	(36)	over
VOLUNTEERS' EXPENSES	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	8,518	(93)	over	(120)	over	(62)	over	5,115	5,190	(75)	over
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		0		0		53	55	(2)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		0		65	65	0	
GRANTS TO VOLUNTARY ORGANISATIONS	718	(3)	over	0		0		543	543	0	
PAYMENTS TO OTHER BODIES	8,331	33	under	51	under	1	under	3,113	3,130	(17)	over
EXTERNAL AUDIT FEES	516	0		0		0		353	353	0	
PRIVATE INDIVIDUALS - GENERAL	1	0		0		(1)	over	0	1	(1)	over
PAYMENT TO OTHER BODIES	9,890	30	under	51	under	0		4,127	4,147	(20)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		12	under	12	0	12	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		1	under	1	under	16	15	1	under
PAYMENT TO CONTRACTORS	271	0		1	under	13	under	28	15	13	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023											
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		0		13,351	13,351	0	
RENT REBATES	41,526	0		0		0		21,515	21,515	0	
TRANSFER PAYMENTS	65,107	0		0		0		34,866	34,866	0	
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,216	(80)	over	(130)	over	(44)	over	1,000	1,036	(36)	over
FINANCING CHARGES	1,217	(80)	over	(130)	over	(44)	over	1,000	1,036	(36)	over
TOTAL EXPENDITURE	134,293	71	under	92	under	86	under	74,541	74,437	104	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		0		(762)	(762)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		0		(20,264)	(20,264)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		0		(12,837)	(12,837)	0	
DWP SUBSIDY	(1,088)	0		0		0		(629)	(629)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		0		0		(85)	(95)	10	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,801)	(18)	under rec	5	over rec	(3)	under rec	(1,038)	(1,031)	(7)	under rec
ESF GRANT	(738)	27	over rec	16	over rec	17	over rec	0	(21)	21	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,397)	(1)	under rec	(42)	under rec	(4)	under rec	(1,927)	(1,883)	(44)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	3	over rec	0		(10)	under rec	(136)	(141)	5	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,611)	(118)	under rec	(103)	under rec	(1)	under rec	(1,333)	(1,298)	(35)	under rec
RENTAL INCOME	(2)	21	over rec	(1)	under rec	(1)	under rec	(1)	0	(1)	under rec
BIRTH REGISTRATION	(35)	(4)	under rec	(8)	under rec	(5)	under rec	(22)	(13)	(9)	under rec
DEATH REGISTRATION	(71)	(2)	under rec	(7)	under rec	(3)	under rec	(43)	(34)	(9)	under rec
MARRIAGE STATUTORY FEES	(98)	26	over rec	0		0		(73)	(85)	12	over rec
EXTRACT ISSUE	(96)	0		0		7	over rec	(52)	(56)	4	over rec
MARRIAGES	(78)	(7)	under rec	(9)	under rec	(12)	under rec	(42)	(27)	(15)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	0		(5)	(6)	1	over rec
NATIONAL CHECKING SERVICE	(71)	(30)	under rec	(32)	under rec	(71)	under rec	(38)	0	(38)	under rec
OTHER INCOME	(8,381)	32	over rec	106	over rec	0		(2,641)	(2,659)	18	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		0		0	0	0	
INCOME	(90,274)	(71)	under rec	(74)	under rec	(86)	under rec	(41,928)	(41,841)	(87)	under rec
NET EXPENDITURE	44,019	0		18	under	0		32,613	32,596	17	under

Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

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 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
£m	£m	£m	£m	£m	£m
9.084	9.084	0.000	5.508	5.465	0.043 under
8.724	8.724	0.000	8.227	8.270	(0.043) over
17.808	17.808	0.000	13.735	13.735	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	233k under	APT&C Basic / Overtime / Superannuation / National Insurance - 872k under	Property Services - 829k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (640k) over	Property Services - (619k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(320k) over	Service Charge - (178k) over	Property Services - (178k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		Repairs and Maintenance - External Contractor - (74k) over	Property Services - (67k) over	The overspend relates to additional energy efficiency works required for the Estates portfolio.
		<u>Refuse Uplift - (71k) over</u>	<u>Property Services - (70k) over</u>	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	1,375k under	Materials - 1,264k under	Property Services - 1,263k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	38k under	Fleet Service Charges Fuel - (91k) over	Property Services - (92k) over	Fuel for vehicles is higher than anticipated due to price increases.
		Hire of External Plant - 117k under	Property Services - 117k under	Expenditure on hire of plant varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Payments to Contractors	258k under	Payments to Private Contractors - 619k under	Property Services - 619k under	Expenditure on contractor payments varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
		Payments to External Consultants - (361k) over	Property Services - (361k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(1,552k) under recovered	Rental Income - (178k) under recovered	Property Services - (178k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital / Recharges - Departments of the Authority - (1,392k) under recovered	Property Services - (1,392k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of projects and is offset by a reduction in expenditure.

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

Housing & Technical Resources - Total

EMPLOYEE COSTS

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
Housing & Technical Resources - Total											
Expenditure / Income Variance Trends 2020/21											
EMPLOYEE COSTS											
TEACHERS OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
APT & C BASIC	15,111	322	under	412	under	495	under	8,513	7,893	620	under
APT & C OVERTIME	199	2	under	2	under	6	under	113	102	11	under
APT & C SUPERANNUATION	2,929	76	under	91	under	111	under	1,644	1,512	132	under
APT & C NIC	1,714	51	under	64	under	92	under	971	862	109	under
MANUAL BASIC	17,903	(199)	over	(250)	over	(292)	over	10,137	10,477	(340)	over
MANUAL OVERTIME	545	(113)	over	(145)	over	(178)	over	309	508	(199)	over
MANUAL SUPERANNUATION	3,447	(33)	over	(41)	over	(47)	over	1,951	2,007	(56)	over
MANUAL NIC	1,965	(31)	over	(36)	over	(42)	over	1,113	1,158	(45)	over
TRAVEL AND SUBSISTANCE	25	2	under	4	under	5	under	14	9	5	under
OTHER EMPLOYEE COSTS	(27)	7	under	4	under	0	-	(16)	(18)	2	under
PENSION INCREASES	602	4	under	3	under	(2)	over	360	351	9	under
ADDITIIONAL PENSION COSTS	13	(14)	over	(14)	over	(14)	over	0	14	(14)	over
EMPLOYEE COSTS	44,426	73	under	93	under	133	under	25,109	24,876	233	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,126	15	under	18	under	(31)	over	2,126	2,129	(3)	over
SCOTTISH WATER - UNMETERED CHARGES	12	0	-	(1)	over	0	-	6	7	(1)	over
SCOTTISH WATER - METERED CHARGES	241	2	under	0	-	4	under	133	131	2	under
RENT	1,357	(11)	over	(9)	over	(8)	over	728	752	(24)	over
SERVICE CHARGE	141	(89)	over	(90)	over	(178)	over	49	227	(178)	over
FACTORING CHARGES	9	0	-	0	-	0	-	2	0	2	under
OTHER ACCOMMODATION COSTS	2,434	0	-	4	under	4	under	1,947	1,961	(14)	over
BED AND BREAKFAST	27	7	under	10	under	12	under	16	2	14	under
PROPERTY INSURANCE	295	0	-	0	-	(4)	over	92	91	1	under
SECURITY COSTS	299	38	under	46	under	80	under	162	81	81	under
GROUND MAINTENANCE	52	0	-	0	-	(1)	over	0	1	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	1	under	2	under	1	under	5	4	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,724	0	-	(1)	over	(3)	over	1,475	1,492	(17)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	(1)	over	(1)	over	0	-	0	0	0	-
LIFE CYCLE MAINTENANCE	3,558	0	-	3	under	(1)	over	3,091	3,092	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(38)	over	(60)	over	(58)	over	250	324	(74)	over
HOUSING - RENT FREE ACCOMMODATION	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	679	(4)	over	(14)	over	(17)	over	451	484	(33)	over
HOUSING - RENT W/O BAD PERIODS	817	11	under	11	under	5	under	56	43	13	under
ASBESTOS	0	(4)	over	(4)	over	(4)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	884	(19)	over	(13)	over	(7)	over	287	287	0	-
ELECTRICITY - NON CONTRACT	29	7	under	0	-	1	under	17	14	3	under
GAS	237	(12)	over	(12)	over	(13)	over	210	251	(41)	over
HEATING OIL	12	0	-	0	-	0	-	11	11	0	-
FIXTURE & FITTINGS	795	0	-	(2)	over	4	under	474	473	1	under
JANITOR SERVICE	164	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	407	0	-	7	under	2	under	407	365	42	under
CLEANING OUTWITH CONTRACT	0	(7)	over	(10)	over	(12)	over	0	22	(22)	over
CLEANING MATERIALS	10	1	under	(3)	over	(3)	over	5	8	(3)	over
WINDOW CLEANING	2	0	-	0	-	(1)	over	1	2	(1)	over
PEST CONTROL	6	2	under	1	under	1	under	4	2	2	under
REFUSE UPLIFT	405	7	under	(33)	over	(45)	over	234	305	(71)	over
REMOVAL & STORAGE COSTS	131	(7)	over	(10)	over	(16)	over	111	126	(15)	over
OTHER PROPERTY COSTS	509	11	under	22	under	24	under	370	347	23	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	0	-	0	-	0	-	1,112	1,112	0	-
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	0	-	25	25	0	-
PROPERTY COSTS	19,898	(93)	over	(142)	over	(267)	over	14,009	14,329	(320)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	475	(7)	over	0	-	7	under	291	266	25	under
COMPUTER EQUIPMENT MAINTENANCE	6	3	under	3	under	3	under	5	0	5	under
I.T. EQUIPMENT MAINT-CONTRACT	223	13	under	21	under	30	under	80	30	50	under
EQUIPMENT, APPARATUS AND TOOLS	46	12	under	16	under	20	under	25	2	23	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	0	-	435	435	0	-
FURNITURE - OFFICE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - GENERAL	0	(4)	over	(4)	over	(4)	over	0	11	(11)	over
FURNISHINGS	0	(9)	over	(9)	over	(13)	over	0	15	(15)	over
MATERIALS	12,763	1,427	under	1,675	under	1,885	under	6,995	5,731	1,264	under
AUDIO VISUAL	10	(1)	over	0	-	1	under	5	4	1	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	3	0	-	0	-	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	(1)	over	(1)	over	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	4	under	6	under	7	under	24	16	8	under
OTHER SUPPLIES AND SERVICES	92	9	under	11	under	26	under	65	38	27	under
HEALTH AND SAFETY	1	0	-	0	-	0	-	1	0	1	under
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
DELIVERY CHARGE	0	0	-	0	-	0	-	0	1	(1)	over
BULK BUYING DISCOUNT	0	0	-	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	14,167	1,443	under	1,716	under	1,960	under	7,927	6,552	1,375	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	125	(16)	over	(25)	over	(31)	over	75	107	(32)	over
FLEET SERVICES - FUEL	0	(9)	over	(10)	over	(10)	over	0	12	(12)	over
POOL CAR RECHARGE - RENTAL CHARGE	122	14	under	(10)	over	0	-	76	90	(14)	over
POOL CAR RECHARGE - FUEL	26	6	under	6	under	9	under	10	0	10	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	0	0	0	-
TRANSPORT INSURANCE	44	16	under	20	under	23	under	27	44	(17)	over
PLANT SERVICES	7	0	-	1	under	0	-	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	(4)	over	(9)	over	(6)	over	196	205	(9)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	(3)	over	(5)	over	(4)	over	4	10	(6)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	4	under	5	under	6	under	9	2	7	under
FLEET SERVICE CHARGES LEASING	1,397	(6)	over	(6)	over	(2)	over	670	626	44	under
FLEET SERVICE CHARGES HIRED VEHICLES	201	0	-	4	under	3	under	58	48	10	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	6	under	8	under	14	under	28	5	23	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(4)	over	(5)	over	(6)	over	99	106	(7)	over
FLEET SERVICE CHARGES FUEL	860	(63)	over	(54)	over	(73)	over	465	556	(91)	over
HIRE OF EXTERNAL PLANT	257	61	under	86	under	99	under	150	33	117	under
HIRE OF SCAFFOLDING	1,077	38	under	29	under	16	under	561	570	(9)	over
HIRE OF SKIPS	33	(1)	over	(1)	over	9	under	21	0	21	under
TAXI CHARGES - CONTRACTED	12	1	under	2	under	3	under	5	3	2	under
TRANSPORT AND PLANT	4,677	40	under	36	under	50	under	2,455	2,417	38	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	81	2	under	6	under	8	under	44	41	3	under
TELEPHONES	94	10	under	17	under	22	under	55	27	28	under
MOBILE PHONES	42	9	under	16	under	18	under	23	2	21	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	2	under	2	under	3	under	3	0	3	under
POSTAGES/COURIERS	21	(10)	over	(9)	over	(14)	over	12	24	(12)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	(2)	over	(1)	over	(22)	over	7	45	(38)	over
INSURANCE	216	0	-	0	-	(12)	over	200	210	(10)	over
MEDICAL COSTS	17	3	under	(1)	over	(2)	over	8	13	(5)	over
LEGAL EXPENSES	16	(14)	over	(21)	over	(20)	over	3	25	(22)	over
PETTY OUTLAYS	12	(2)	over	(4)	over	(3)	over	7	9	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	1	under	1	under	1	under	1	0	1	under
OTHER ADMIN COSTS	13	(1)	over	0	-	0	-	4	3	1	under
TRAINING	0	(6)	over	0	-	(6)	over	0	6	(6)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	267	267	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	1,642	1,642	0	-
ADMINISTRATION	3,746	(8)	over	6	under	(27)	over	2,276	2,314	(38)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	1,998	10	under	22	under	25	under	1,094	1,067	27	under
PAYMENTS TO OTHER BODIES	1,166	0	-	(7)	over	(8)	over	403	411	(8)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,129	(32)	over	0	-	(5)	over	739	746	(7)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	726	44	under	1	under	5	under	363	352	11	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	720	720	0	-
ASSISTANCE TO HOME OWNERS	1,983	0	-	0	-	0	-	1,114	1,114	0	-
PRIVATE INDIVIDUALS - GENERAL	539	(7)	over	(14)	over	(18)	over	378	398	(20)	over
PAYMENT TO OTHER BODIES	8,711	15	under	2	under	(1)	over	4,811	4,808	3	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,520	365	under	(74)	over	155	under	10,548	9,929	619	under
PAYMENT TO EXTERNAL CONSULTANTS	236	(382)	over	(281)	over	(339)	over	236	597	(361)	over
PAYMENT TO CONTRACTORS	18,756	(17)	over	(355)	over	(184)	over	10,784	10,526	258	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	8	under	(20)	over	(19)	over	97	95	2	under
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	9	under	(19)	over	(18)	over	98	95	3	under
TOTAL EXPENDITURE	114,535	1,462	under	1,337	under	1,646	under	67,469	65,917	1,552	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(987)	0	-	0	-	17	over rec	(594)	(612)	18	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	1	over rec	(283)	(285)	2	over rec
FEES AND CHARGES - GENERAL	(592)	0	-	(2)	under rec	(2)	under rec	(206)	(201)	(5)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(82)	under rec	(124)	under rec	(124)	under rec	(2,556)	(2,378)	(178)	under rec
HOUSE RENTS	(5,494)	0	-	(6)	under rec	(13)	under rec	(2,929)	(2,925)	(4)	under rec
OTHER INCOME	(2,724)	11	over rec	28	over rec	20	over rec	(1,509)	(1,527)	18	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,628)	(13)	under rec	(5)	under rec	(10)	under rec	(542)	(531)	(11)	under rec
RECOVERY FROM CAPITAL	(40,984)	(3,394)	under rec	(4,032)	under rec	(4,608)	under rec	(22,325)	(17,267)	(5,058)	under rec
TRADING SERVICES RECHARGES	(38,060)	1,658	over rec	2,309	over rec	2,439	over rec	(22,731)	(25,621)	2,890	over rec
MANUAL TRADING SERVICES RECHARGES	(99)	358	over rec	495	over rec	634	over rec	(59)	(835)	776	over rec
INCOME	(96,727)	(1,462)	under rec	(1,337)	under rec	(1,646)	under rec	(53,734)	(52,182)	(1,552)	under rec
NET EXPENDITURE	17,808	0	-	0	-	0	-	13,735	13,735	0	-

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	71k under	APT&C - Basic / Superannuation/ National Insurance - 82k under	HRA	The underspend is due to higher than anticipated staff turnover to date.
Property Costs	(3k) over	<u>Cleaning Contract - (79k) over</u>	HRA	This overspend is due to inflationary price increases. The balance is made up of a number of small variances across the other property cost lines.
Income	(84k) under recovered	Year End Transfer to Balance Sheet - (84k) under recovered	HRA	The net combined underspend in expenditure allows a lower than anticipated transfer from reserves to date.

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

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	10,594	24	under	49	under	52	under	5,998	5,974	24	under
APT & C OVERTIME	79	(14)	over	(21)	over	(24)	over	45	71	(26)	over
APT & C SUPERANNUATION	1,880	(12)	over	(13)	over	(14)	over	1,065	1,081	(16)	over
APT & C NIC	1,102	40	under	51	under	63	under	624	550	74	under
MANUAL OVERTIME	0	0	-	0	-	0	-	0	1	(1)	over
TRAVEL AND SUBSISTANCE	40	11	under	13	under	16	under	22	3	19	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	0	-	0	1	(1)	over
PENSION INCREASES	219	3	under	2	under	1	under	126	125	1	under
ADDITIONAL PENSION COSTS	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	13,914	49	under	78	under	91	under	7,880	7,809	71	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

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PROPERTY COSTS											
RATES	105	0	-	0	-	36	under	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(1)	over	(1)	over	2	4	(2)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	0	-	4	5	(1)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(2)	over	(4)	over	(4)	over	0	4	(4)	over
OTHER ACCOMMODATION COSTS	31	31	under	31	under	31	under	31	0	31	under
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	923	0	-
SECURITY COSTS	55	(22)	over	0	-	0	-	29	29	0	-
GROUND MAINTENANCE	4,257	11	under	12	under	9	under	3,977	3,977	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	0	-	21,842	21,842	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	0	-	573	576	(3)	over
HOUSING - RENT FREE ACCOMMODATION	155	(19)	over	(12)	over	(21)	over	91	120	(29)	over
SOLID FUEL HEATING MAINTENANCE	0	1	under	0	-	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	0	-	1,616	1,616	0	-
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	345	345	0	-
ASBESTOS	139	4	under	0	-	0	-	46	46	0	-
EPC	0	0	-	0	-	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	1,008	0	-	0	-	0	-	132	132	0	-
GAS	301	0	-	(49)	over	(56)	over	232	232	0	-
HEATING OIL	54	2	under	1	under	3	under	29	26	3	under
SOLID FUEL	4	1	under	1	under	2	under	2	0	2	under
MULTI-STOREY HEAT/LIGHT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	2	under	(9)	over	(14)	over	34	42	(8)	over
JANITOR SERVICE	74	5	under	4	under	10	under	46	30	16	under
CLEANING CONTRACT	384	(19)	over	0	-	0	-	384	463	(79)	over
CLEANING MATERIALS	60	13	under	14	under	16	under	34	14	20	under
WINDOW CLEANING	16	0	-	0	-	0	-	9	6	3	under
PEST CONTROL	122	0	-	0	-	0	-	66	72	(6)	over
REFUSE UPLIFT	0	(15)	over	(16)	over	(22)	over	0	0	0	-
REMOVAL & STORAGE COSTS	14	9	under	9	under	9	under	8	(1)	9	under
OTHER PROPERTY COSTS	35	4	under	5	under	4	under	20	15	5	under
PROPERTY COSTS	46,906	10	under	(9)	over	6	under	30,586	30,589	(3)	over

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Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	7	under	18	under	34	under	167	128	39	under
COMPUTER EQUIPMENT RENTAL	0	(5)	over	(5)	over	(5)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	(31)	over	(31)	over	39	39	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	1	under	(1)	over	(3)	over	8	9	(1)	over
AIDS FOR CLIENTS	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	0	-	1	under	2	under	6	3	3	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	13	(13)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	6	(1)	over	(1)	over	(1)	over	4	5	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	12	1	under	2	under	3	under	7	5	2	under
LAUNDRY COSTS	16	0	-	0	-	1	under	9	8	1	under
OTHER SUPPLIES AND SERVICES	31	(3)	over	(3)	over	(3)	over	19	20	(1)	over
HEALTH AND SAFETY	15	5	under	6	under	8	under	9	1	8	under
SUPPLIES AND SERVICES	609	2	under	(17)	over	1	under	268	246	22	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	3	under	(15)	over	(13)	over	14	25	(11)	over
POOL CAR RECHARGE - FUEL	6	2	under	2	under	3	under	3	0	3	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	3	under	3	under	3	under	12	9	3	under
FLEET SERVICE CHARGES LEASING	72	6	under	9	under	5	under	34	19	15	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	8	under	10	under	13	under	18	0	18	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(2)	over	(1)	over	0	2	(2)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	2	under	1	under	2	under	4	3	1	under
FLEET SERVICE CHARGES FUEL	21	2	under	2	under	3	under	12	8	4	under
STORAGE	4	1	under	2	under	2	under	2	0	2	under
TRANSPORT AND PLANT	195	26	under	12	under	18	under	100	66	34	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	61	2	under	(8)	over	(8)	over	35	48	(13)	over
BULK PRINTING	53	0	-	0	-	(6)	over	28	30	(2)	over
TELEPHONES	84	(7)	over	(3)	over	0	-	45	46	(1)	over
MOBILE PHONES	27	8	under	8	under	10	under	14	2	12	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	4	under	5	under	6	under	7	0	7	under
POSTAGES/COURIERS	132	0	-	0	-	0	-	49	49	0	-
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	2	under	5	under	32	24	8	under
MEDICAL COSTS	25	(4)	over	(6)	over	(6)	over	14	18	(4)	over
LEGAL EXPENSES	61	0	-	0	-	0	-	0	0	0	-
PETTY OUTLAYS	4	0	-	1	under	1	under	2	1	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	under	3	under	3	0	3	under
PAYPOINT AGENCY FEES	49	(1)	over	0	-	3	under	22	20	2	under
INTERNET AGENCY FEES	6	2	under	3	under	3	under	3	0	3	under
OTHER ADMIN COSTS	15	(4)	over	(12)	over	(17)	over	9	28	(19)	over
CONFERENCES - OFFICIALS	7	2	under	0	-	0	-	4	5	(1)	over
TRAINING	0	(3)	over	0	-	0	-	0	0	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	3,101	3,101	0	-
ADMINISTRATION	5,644	(3)	over	(11)	over	(9)	over	3,368	3,375	(7)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	1,701	1,701	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	0	2	(2)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,030	0	-	0	-	0	-	1,701	1,703	(2)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(1)	over	(10)	over	(4)	over	53	63	(10)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(8)	over	(10)	over	(20)	over	20	41	(21)	over
PAYMENT TO CONTRACTORS	100	(9)	over	(20)	over	(24)	over	73	104	(31)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	14	under	0	-	0	-	50	50	0	-
CFCR	26,050	0	-	0	-	0	-	22,534	22,534	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	44,375	14	under	0	-	0	-	22,584	22,584	0	-
TOTAL EXPENDITURE	114,773	89	under	33	under	83	under	66,560	66,476	84	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(720)	(720)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(1,851)	(1,851)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(100,503)	0	-	0	-	0	-	(54,651)	(54,651)	0	-
LOCK UP RENTS	(2,589)	0	-	0	-	0	-	(1,921)	(1,921)	0	-
INSURANCE RECOVERIES	(250)	5	over rec	8	over rec	8	over rec	(28)	(28)	0	-
OTHER INCOME	(1,789)	0	-	0	-	0	-	(936)	(936)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(2,773)	(94)	under rec	(41)	under rec	(91)	under rec	(1,848)	(1,764)	(84)	under rec
INCOME	(114,773)	(89)	under rec	(33)	under rec	(83)	under rec	(61,955)	(61,871)	(84)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	4,605	4,605	0	-

Revenue Budget Monitoring Statement

Period Ended 4 November 2022 (No.8)

Social Work Resources

Service Departments :-

Performance and Support

Children and Families

Adults and Older People

Justice and Substance Misuse

Total Social Work Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 04/11/22	Actual to Period 8 to 04/11/22	Variance to 04/11/22
£m	£m	£m	£m	£m	£m
6.512	6.512	0.000	3.890	3.562	0.328 under
38.765	38.765	0.000	23.151	24.380	(1.229) over
165.187	165.187	0.000	99.045	98.277	0.768 under
0.868	0.868	0.000	0.437	0.304	0.133 under
211.332	211.332	0.000	126.523	126.523	0.000

Social Work Resources Variance Analysis 2022/23 (Period 8)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	737k under	Admin and Clerical Staff - 465k under	Performance and Support - 234k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - 217k under	This is a result of Scheduling assistant vacancies which are being actively recruited.
			Adults and Older People - (613k) over	The overspend is a result of turnover being less than anticipated to date and overtime spend to cover the scheduling assistant vacancies in Homecare.
		Managerial Support Specialist - (430k) over	Justice - 199k under	This is a result of vacancies which are actively being recruited.
			Children and Families - 241k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - 617k under	This is a result of vacancies which are actively being recruited.
			Justice - (40k) over	The overspend is a result of turnover being less than anticipated to date.
		Basic Grade Social Workers - 818k under		

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Instructors - 295k under	Adults and Older People - 295k under	This underspend relates to vacancies within day care services as a result of some service not being fully operational yet following COVID.
		Care Staff - (324k) over	Children and Families - (120k) over	The overspend relates to the requirement to cover shifts using overtime in the children's homes to fulfil staffing rotas.
			Adults and Older People - (204k) over	This overspend relates to the outcome of a job evaluation process.
		Home Carers - 142k under	Adults and Older People - 142k under	The underspend is a result of vacancies actively being recruited.
Supplies and Services	54k under	Catering - Contract - 106k under	Adults and Older People - 106k under	There is an underspend as a consequence of building-based day services currently not being fully operational.
Payment to Other Bodies	179k under	Payment to Voluntary Organisations - 105k under	Children and Families - 86k under	This is non-recurring underspend in relation to Supported Accommodation which is being used to fund pressures elsewhere within the Service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		<u>Payments to Other Bodies - 51k under</u>	<u>Children and Families - 41k under</u>	The underspend has arisen from services which are no longer being commissioned.
		<u>Private Individuals General - 57k under</u>	<u>Children and Families - 61k under</u>	The underspend relates to the Supported Carer service where recruitment for the service is ongoing.
Payments to Contractors	(645k) over	Long Term Care - (1,113k) over	Children and Families - (1,113k) over	This overspend is a result of the continuing requirement for children's residential external school placements.
		<u>Respite - (57k) over</u>	<u>Children and Families - (57k) over</u>	The overspend has arisen as a result of an increase in demand for respite to support young people and their families.
		<u>Day Related Activities incl Residential Placements - 521k under</u>	<u>Adults and Older People - 500k under</u>	The underspend reflects a reduction in demand for these services.
Transfer Payments	(168k) over	Direct Assistance to Persons - (163k) over	Children and Families - (149k) over	This overspend relates to demand for kinship care payments.
Income	(51k) under recovered	<u>Non-Relevant Government Grant - (71k) under recovered</u>	<u>Adults and Older People - (65k) under recovered</u>	The under recovery is offset by an underspend in Basic Social Workers employee costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (398k) under recovered	Adults and Older People - (399k) under recovered	In responding to COVID-19, services in the community have been working at reduced capacity. Service user charges have been adjusted to reflect the services being delivered, resulting in an under recovery of income.
		Fees and Charges - Other Local Authorities - (101k) under recovered	Adults and Older People - (99k) under recovered	Following the pandemic, building based day care services have been working at reduced capacity. As a result, there is a loss of income from other local authorities who place their service users in South Lanarkshire facilities.
		Charges to Health Boards - 549k over recovered	Adults and Older People - 522k over recovered	This over recovery reflects funding for the loss of income as a result of the response to COVID-19.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS OVERTIME	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
ADMIN & CLERICAL STAFF - APT&C BASIC	4,596	240	under	288	under	317	under	2,626	2,208	418	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	17	(18)	over	(36)	over	(36)	over	10	55	(45)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	803	36	under	41	under	45	under	461	402	59	under
ADMIN & CLERICAL STAFF - APT&C NIC	354	21	under	22	under	25	under	201	168	33	under
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	21,848	(11)	over	121	under	73	under	11,432	11,421	11	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	(169)	over	(228)	over	(289)	over	22	368	(346)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,575	(32)	over	(43)	over	(20)	over	2,077	2,135	(58)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,356	(15)	over	(28)	over	(22)	over	1,295	1,332	(37)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,443	385	under	485	under	855	under	6,749	6,082	667	under
BASIC GRADE SOCIAL WORKERS OVERTIME	35	(20)	over	(23)	over	(26)	over	15	46	(31)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,114	53	under	69	under	131	under	1,215	1,124	91	under
BASIC GRADE SOCIAL WORKERS NIC	1,355	54	under	66	under	106	under	778	687	91	under
HOSPITAL SOCIAL WORKERS BASIC	403	7	under	5	under	3	under	231	248	(17)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	(12)	over	(14)	over	(16)	over	0	19	(19)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	76	3	under	4	under	4	under	44	43	1	under
HOSPITAL SOCIAL WORKERS NIC	46	(1)	over	(2)	over	(1)	over	26	31	(5)	over
INSTRUCTORS BASIC	1,575	129	under	165	under	202	under	905	669	236	under
INSTRUCTORS SUPERANNUATION	266	17	under	21	under	26	under	153	122	31	under
INSTRUCTORS NIC	152	16	under	20	under	24	under	88	60	28	under
CARE STAFF - APT&C BASIC	17,294	213	under	99	under	148	under	9,863	9,683	180	under
CARE STAFF - APT&C OVERTIME	644	(172)	over	(226)	over	(289)	over	291	646	(355)	over
CARE STAFF - APT&C SUPERANNUATION	3,017	(20)	over	(46)	over	(44)	over	1,729	1,780	(51)	over
CARE STAFF - APT&C NIC	1,697	(41)	over	(58)	over	(78)	over	967	1,065	(98)	over
HOME CARERS BASIC	20,725	240	under	386	under	357	under	11,151	10,730	421	under
HOME CARERS OVERTIME	1,302	(187)	over	(255)	over	(312)	over	587	944	(357)	over
HOME CARERS SUPERANNUATION	3,643	11	under	29	under	23	under	1,960	1,931	29	under
HOME CARERS NIC	1,970	33	under	44	under	43	under	1,063	1,014	49	under
TRAVEL AND SUBSISTENCE	378	(22)	over	(23)	over	(22)	over	174	195	(21)	over
OTHER EMPLOYEE COSTS	8,063	(90)	over	(68)	over	(97)	over	264	398	(134)	over
PENSION INCREASES	328	14	under	18	under	19	under	189	170	19	under
ADDITIONAL PENSION COSTS	0	(27)	over	(37)	over	(50)	over	0	51	(51)	over
EMPLOYEE COSTS	110,123	633	under	794	under	1,097	under	56,566	55,829	737	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	363	3	under	4	under	(4)	over	270	310	(40)	over
SCOTTISH WATER - UNMETERED CHARGES	44	1	under	3	under	2	under	25	23	2	under
SCOTTISH WATER - METERED CHARGES	195	8	under	13	under	19	under	87	68	19	under
RENT	489	1	under	2	under	6	under	316	281	35	under
SERVICE CHARGE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PROPERTY INSURANCE	31	1	under	1	under	5	under	30	25	5	under
SECURITY COSTS	3	(17)	over	(24)	over	(14)	over	1	16	(15)	over
GROUND MAINTENANCE	3	1	under	1	under	2	under	2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	90	(18)	over	(14)	over	(6)	over	65	72	(7)	over
LIFE CYCLE MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	55	2	under	2	under	1	under	16	18	(2)	over
ELECTRICITY - CONTRACT	1,140	0		0		(1)	over	55	55	0	
GAS	325	4	under	0		0		230	232	(2)	over
CLEANING CONTRACT	303	(44)	over	(39)	over	(34)	over	291	334	(43)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	181	5	under	5	under	7	under	103	94	9	under
HEALTH & HYGIENE MATERIALS	122	(63)	over	(11)	over	(19)	over	65	96	(31)	over
WINDOW CLEANING	12	2	under	2	under	3	under	6	3	3	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	38	6	under	4	under	(1)	over	22	24	(2)	over
REMOVAL & STORAGE COSTS	0	0		0		0		0	2	(2)	over
OTHER PROPERTY COSTS	235	51	under	2	under	(13)	over	80	90	(10)	over
PROPERTY COSTS	3,630	(60)	over	(52)	over	(50)	over	1,664	1,747	(83)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	678	(36)	over	(58)	over	(81)	over	498	605	(107)	over
COMPUTER EQUIPMENT MAINTENANCE	82	(22)	over	11	under	13	under	38	22	16	under
I.T. EQUIPMENT MAINT-CONTRACT	199	2	under	(24)	over	(32)	over	94	125	(31)	over
I.T. ELECTRONIC MESSAGING	240	2	under	2	under	2	under	51	48	3	under
EQUIPMENT, APPARATUS AND TOOLS	142	28	under	24	under	34	under	63	39	24	under
SMALL TOOLS	1	(2)	over	(2)	over	(3)	over	1	4	(3)	over
AIDS & ADAPTIONS	2,648	(7)	over	(2)	over	(110)	over	1,490	1,493	(3)	over
SUPPLIES FOR CLIENTS	627	9	under	27	under	27	under	200	162	38	under
FURNITURE - OFFICE	0	(5)	over	(6)	over	(7)	over	0	7	(7)	over
FURNITURE - GENERAL	13	(1)	over	0		1	under	7	11	(4)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	18	3	under	3	under	0		11	7	4	under
MATERIALS	10	0		0		2	under	6	4	2	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	3	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PROVISIONS - GENERAL	178	(1)	over	8	under	10	under	97	84	13	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	523	(2)	over	4	under	15	under	295	295	0	
BEVERAGES	58	0		4	under	5	under	31	27	4	under
SCHOOL MILK	34	2	under	1	under	2	under	20	18	2	under
PROTECTIVE CLOTHING & UNIFORMS	683	(1)	over	(8)	over	(13)	over	324	344	(20)	over
LAUNDRY COSTS	5	(2)	over	(3)	over	(2)	over	3	4	(1)	over
OTHER SUPPLIES AND SERVICES	161	0		2	under	0		20	17	3	under
HEALTH AND SAFETY	0	0		0		0		0	0	0	
CATERING - CONTRACT	434	70	under	83	under	114	under	301	195	106	under
CATERING - OUTWITH CONTRACT	92	1	under	(2)	over	(1)	over	26	6	20	under
DELIVERY CHARGE	0	0		0		(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	6,826	35	under	61	under	(28)	over	3,576	3,522	54	under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	6	0		0		(2)	over	6	6	0	
POOL CAR CHARGES-RENTAL	124	(6)	over	(71)	over	(73)	over	80	150	(70)	over
POOL CAR CHARGES-FUEL	68	(1)	over	(2)	over	(2)	over	21	23	(2)	over
POOL CAR CHARGES-ADDITIONAL COSTS	8	1	under	1	under	2	under	3	2	1	under
OTHER TRANSPORT COSTS	804	(6)	over	(4)	over	(8)	over	259	271	(12)	over
INSURANCE	24	0		(1)	over	2	under	24	22	2	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	84	(2)	over	(3)	over	(2)	over	51	55	(4)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - LEASING	497	2	under	0		(12)	over	309	298	11	under
FLEET SERVICE CHARGES - HIRED VEHICLES	32	0		8	under	9	under	19	13	6	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	2	under	2	under	3	under	3	0	3	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	32	(2)	over	(3)	over	(7)	over	24	32	(8)	over
FLEET SERVICE CHARGES - FUEL	412	5	under	7	under	42	under	272	215	57	under
FLEET SERVICE CHARGES - DRIVERS	2,784	0		0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	7	2	under	3	under	3	under	4	0	4	under
HIRE OF SKIPS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT - OTHER	0	0		0		0		0	1	(1)	over
TRANSPORT AND PLANT	4,889	(10)	over	(69)	over	(51)	over	1,075	1,094	(19)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 ESTIMATE TO DATE	PERIOD 8 ACTUAL TO DATE	PERIOD 8 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	132	2	under	2	under	5	under	69	65	4	under
TELEPHONES	201	(4)	over	(3)	over	(2)	over	110	111	(1)	over
MOBILE PHONES	306	5	under	6	under	6	under	163	157	6	under
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	22	(2)	over	(1)	over	(1)	over	4	4	0	
POSTAGES/COURIERS	99	2	under	3	under	(2)	over	37	31	6	under
MEMBERSHIP FEES/SUBSCRIPTIONS	42	7	under	(3)	over	(3)	over	14	17	(3)	over
INSURANCE	70	0		0		0		70	70	0	
MEDICAL COSTS	47	(11)	over	(10)	over	(14)	over	26	20	6	under
LEGAL EXPENSES	297	(35)	over	(9)	over	(9)	over	146	159	(13)	over
HOSPITALITY / CIVIC RECOGNITION	21	0		0		0		14	15	(1)	over
OTHER ADMIN COSTS	127	1	under	2	under	2	under	67	64	3	under
CONFERENCES - OFFICIALS (incl associated costs)	6	1	under	(3)	over	(1)	over	3	5	(2)	over
TRAINING	25	(1)	over	0		12	under	19	12	7	under
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0		0		0	0	0	
ADMINISTRATION	1,809	(35)	over	(16)	over	(7)	over	742	730	12	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	325	0		(10)	over	(10)	over	58	68	(10)	over
OTHER LOCAL AUTHORITIES	30	3	under	0		5	under	5	0	5	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	4,240	5	under	64	under	104	under	1,739	1,634	105	under
PAYMENTS TO OTHER BODIES	4,771	30	under	20	under	55	under	1,991	1,940	51	under
PAYMENTS TO HEALTH BOARD	0	0		0		(6)	over	0	8	(8)	over
INDEPENDENT SCHOOL PLACES	0	(2)	over	(2)	over	0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	935	20	under	42	under	84	under	550	493	57	under
SOCIAL WORK - FOSTER PARENTS	6,282	(18)	over	(97)	over	3	under	3,688	3,690	(2)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	(3)	over	(1)	over	0		51	49	2	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	(39)	over	(54)	over	(53)	over	487	525	(38)	over
DIRECT PAYMENTS	9,060	7	under	4	under	(13)	over	5,748	5,731	17	under
PAYMENT TO OTHER BODIES	26,410	3	under	(34)	over	169	under	14,329	14,150	179	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	962	(2)	over	4	under	5	under	506	502	4	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	59,076	(153)	over	(682)	over	(948)	over	36,482	37,595	(1,113)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	34,004	(20)	over	(16)	over	0		13,097	13,097	0	
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,636	1	under	38	under	0		1,003	1,060	(57)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	0		0		(19)	over	0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,180	0		0		0		556	556	0	
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	21,206	0		0		0		9,632	9,632	0	
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,802	0		0		0		3,657	3,657	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,762	1	under	13	under	19	under	2,562	2,041	521	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	(12)	over	(12)	over	0		23	23	0	
SLC MANAGED	0	6	under	0		0		0	0	0	
PAYMENT TO CONTRACTORS	129,663	(179)	over	(655)	over	(943)	over	67,518	68,163	(645)	over

South Lanarkshire Council

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TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,779	(20)	over	(154)	over	(142)	over	2,329	2,492	(163)	over
SECTION PAYMENTS	52	5	under	2	under	(3)	over	28	33	(5)	over
TRANSFER PAYMENTS	3,831	(15)	over	(152)	over	(145)	over	2,357	2,525	(168)	over
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		0		1	under	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	366	5	under	(36)	over	(12)	over	210	227	(17)	over
FINANCING CHARGES	367	5	under	(36)	over	(11)	over	211	227	(16)	over
TOTAL EXPENDITURE	287,548	377	under	(159)	over	31	under	148,038	147,987	51	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(8,765)	(35)	under rec	(52)	under rec	(37)	under rec	(4,284)	(4,213)	(71)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,602)	(38)	under rec	0		0		(12,301)	(12,294)	(7)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(5,460)	38	over rec	0		0		(256)	(256)	0	
SALES - SALE OF MEALS	0	1	over rec	1	over rec	2	over rec	0	(2)	2	over rec
FEES AND CHARGES - GENERAL	(5,797)	(234)	under rec	(144)	under rec	(425)	under rec	(3,786)	(3,388)	(398)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(969)	(58)	under rec	(69)	under rec	(94)	under rec	(203)	(102)	(101)	under rec
CHARGES TO HEALTH BOARDS	(29,331)	251	over rec	248	over rec	523	over rec	(235)	(784)	549	over rec
FEES AND CHARGES - OTHER BODIES	(130)	(1)	under rec	3	over rec	3	over rec	(37)	(21)	(16)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(207)	0		(7)	under rec	(7)	under rec	(66)	(42)	(24)	under rec
RENTAL INCOME	(27)	0		0		0		(13)	(13)	0	
OTHER INCOME	(528)	9	over rec	11	over rec	16	over rec	(334)	(349)	15	over rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0		0	0	0	
INCOME	(76,216)	(67)	under rec	(9)	under rec	(19)	under rec	(21,515)	(21,464)	(51)	under rec
NET EXPENDITURE	211,332	310	under	(168)	over	12	under	126,523	126,523	0	