



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 16 August 2023

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, 24 August 2023

Time: 14:00

Venue: Hybrid - Committee Room 1, 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 27 April 2023 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3 Capital Budget Monitoring 2022/2023 - General Fund Capital Programme** 7 - 14
Report dated 7 August 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 Capital Budget Monitoring 2022/2023 - Housing Capital Programme** 15 - 18
Report dated 7 August 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Capital Budget Monitoring 2023/2024 - General Fund Capital Programme** 19 - 40
Report dated 7 August 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 6 Capital Budget Monitoring 2023/2024 - Housing Capital Programme** 41 - 46
Report dated 7 August 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 7 Revenue Budget Year-End 2022/2023** 47 - 60
Report dated 27 July 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 8 Revenue Budget Year-End 2022/2023 - Detailed Resource Analysis** 61 - 138
Report dated 27 July 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 9 Revenue Budget Monitoring 2023/2024** 139 - 144
Report dated 7 August 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 10 Revenue Budget Monitoring 2023/2024 - Detailed Resource Analysis** 145 - 184
Report dated 27 July 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

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

For further information, please contact:-

Clerk Name:	Elizabeth-Anne McGonigle
Clerk Telephone:	07385403101
Clerk Email:	elizabeth-anne.mcgonigle@southlanarkshire.gov.uk

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 27 April 2023

Chair:

Councillor Grant Ferguson

Councillors Present:

Councillor Mathew Buchanan, Councillor Colin Dewar, Councillor Ross Gowland, Councillor Julia Marrs (Depute), Councillor Carol Nugent

Councillors' Apologies:

Councillor Gavin Keatt, Councillor Richard Lockhart, Councillor Monique McAdams

Attending:

Finance and Corporate Resources

E-A McGonigle, Administration Officer; A Norris, Administration Assistant; L O'Hagan, Finance Manager (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 9 March 2023 were submitted for approval as a correct record.

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

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

A report dated 11 April 2023 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 2022 to 24 February 2023.

The revised General Fund Capital Programme for 2022/2023 totalled £78.396 million, as detailed in Appendix B to the report. This included new adjustments to the programme agreed by the Executive Committee on 29 March 2023, totalling £0.180 million, as detailed in Appendix A to the report. This adjustment mainly reflected additional funding for an existing project, however, due to the timing of project spend, it was anticipated that this funding would slip into 2023/2024. Therefore, the net impact on the 2022/2023 Capital Programme would be nil.

As reported in Period 11, the predicted spend position for the General Services Capital Programme for 2022/2023 and current estimates from Resources suggested an outturn of £73 million. This would leave an underspend across Resources of £5.3 million against the revised budget of £78.396 million.

The majority of variance was due to the timing of spend, resulting in budget being required in 2023/2024 rather than 2022/2023. Funding for projects that remained as underspend at the financial year-end would be carried forward to allow the projects to be completed in 2023/2024.

Again, this was a timing issue and funding for the overall spend on those projects had already been identified into next year.

A list of the main projects which were responsible for the overall underspend of £5.3 million, and would now complete in 2023/2024, were detailed in Appendix E to the report.

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

Budget for the period was £46.008 million and spend to 24 February 2023 was £45.607 million, an underspend of £0.401 million. Actual funding received to 24 February 2023 was £70.470 million.

The physical progress achieved with the General Fund Capital Programme 2022/2023 at 24 February 2023 was detailed in appendices F to H to the report.

The Forum decided: that the position on the General Fund Capital Programme as at 24 February 2023 be noted.

[Reference: Minutes of 9 March 2023 (Paragraph 3a) and Minutes of the Executive Committee of 29 March 2023 (Paragraph 4)]

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

A report dated 11 April 2023 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 2022 to 24 February 2023 (Period 12).

The revised Housing Capital Programme for 2022/2023 totalled £66.361 million. Budget for the period was £50.039 million and spend to 24 February 2023 was £46.245 million, which represented an underspend of £3.794 million, as detailed in Appendix A to the report. Actual funding received at 24 February 2023 was £46.245 million.

Current estimates from Housing and Technical Resources suggested an outturn of an underspend of £8.039 million, which was an increase of £3.9 million on the underspend reported in Period 11. The underspend could be attributed to a number of factors which included:-

- ◆ operatives diverted away from capital investment to tackle urgent repairs
- ◆ delays in external fabric projects due to the suspected presence of bats
- ◆ reduced owner uptake for external works
- ◆ higher than normal volumes of no access for legislative works

The projected underspend also included the impact of a delay to the completion of the new build development in Kirk Street, Strathaven. The development was expected to be handed to the Council in March 2023, but this would now happen a month later than expected due to circumstances outwith the Council's control. Spend of £2.9 million on that project would fall into the new financial year.

The physical progress achieved with the Housing Capital Programme 2022/2023 at 24 February 2023 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 24 February 2023 be noted.

[Reference: Minutes of 9 March 2023 (Paragraph 3b)]

Councillor Gowland joined the meeting during this item of business

4 Revenue Budget Monitoring 2022/2023 and Probable Outturn

A report dated 29 March 2023 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and the Housing Revenue Account for the period 1 April to 24 February 2023 (Period 12), along with a projection for the year to 31 March 2023.

The report:-

- ♦ summarised the previously reported probable outturn position for the Council's General Fund Revenue Account to 31 March 2023
- ♦ provided details on the probable outturn position for the Housing Revenue Account to 31 March 2023
- ♦ provided details of the position of the General Fund Revenue Account and the Housing Revenue Account respectively to 24 February 2023

As reported previously, the 2022/2023 probable outturn position for the General Services presented an underspend of £4.696 million. At its meeting on 1 February 2023, the Executive Committee agreed the proposed transfers to reserves and the use of the £4.696 million underspend to assist in the 2023/2024 Budget Strategy. The forecast position before and after transfer to reserves was detailed in appendices 1 and 2 of the report. The position presented in Appendix 2 included the underspend of £4.696 million as a transfer to reserves. This resulted in a break-even position for the 2022/2023 probable outturn.

At 24 February 2023, the position on the General Fund Revenue Account, after transfers to reserves, was an underspend of £1.875 million. This included an underspend of £0.165 million on the delegated budget for the Integration Joint Board (IJB).

The figures showed a breakeven position on the Housing Revenue Account at 24 February 2023. The forecast to 31 March 2023 on the Housing Revenue Account was a breakeven position.

The Forum decided:

- (1) that it be noted that the Council's outturn position was breakeven after transfers to reserves, as detailed in section 4.2 of the report;
- (2) that the underspend position of £1.875 million on the General Fund Revenue Account as at 24 February 2023 after transfers to reserves, as detailed in section 5.1 of the report, and including an underspend of £0.165 million on the delegated budget to the IJB, as detailed in section 5.2 of the report, be noted; and

- (3) that the breakeven position on the Housing Revenue Account as at 24 February 2023 and the forecast to 31 March 2023 of breakeven, as detailed in sections 6.1 and 6.2 of the report, be noted.

[Reference: Minutes of 9 March 2023 (Paragraph 4) and Minutes of the Executive Committee of 29 March 2023 (Paragraph 3)]

5 Revenue Budget Monitoring 2022/2023 – Detailed Resource Analysis

A report dated 29 March 2023 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 24 February 2023 (Period 12).

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 24 February 2023
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 24 February 2023
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 24 February 2023

The Forum decided: that the position as at 24 February 2023 (Period 12) be noted.

[Reference: Minutes of 9 March 2023 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.



Report

3

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
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 on the final outturn position of the Council's General Fund Capital Programme for the period covering 1 April 2022 to 31 March 2023.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2022/2023 General Fund Capital Programme be noted.

3. Background

3.1. The Capital reports attached provide detail on the position as at 31 March 2023 from a financial perspective.

3.2. Appendix A shows the financial position of the General Fund Capital Programme. Any physical progress update for projects carried forward into financial year 2023/24 will be picked up as part of the new year monitoring report.

4. General Fund Capital Programme Final Outturn 2022/2023

4.1. The General Services Capital Programme for 2022/2023 totalled £78.396 million. This revised programme consists of the base budget plus carry forward projects and adjustments which have been agreed by the Executive Committee up to and including its meeting on 29 March 2023.

4.2. The total expenditure on the General Services Capital Programme of £65.736 million is shown in Appendix A. This is compared to the budget of £78.396 million and results in an underspend of £12.660 million. This underspend relates to projects within Community and Enterprise Resources (£12.121m) and Housing and Technical Resources (£3.553m) with greater spend than anticipated achieved within Education Resources (£1.424m), Finance and Corporate Resources (£1.283m) and Social Work Resources (£0.307m).

4.3. Overall, the programme underspend reflects the timing of spend across financial years. The main projects responsible for the overall programme underspend of £12.660 million are detailed in Appendix B. This appendix provides a list of the continuing projects into 2023/2024, along with their estimated completion dates.

- 4.4. **Year End and Accounting Adjustments:** Accounting Regulations mean that adjustments are required to report spend correctly as either Capital or Revenue for the purposes of publishing our Annual Accounts. This includes where spend from the Capital Programme is on assets that are not owned by the Council (for example Shawfield Industrial Estate spend) or where spend must be classed as Revenue due to the nature of the spend. This adjustment has no physical impact on projects – it is an accounting entry only.
- 4.5. From reviewing the Council's Revenue and Capital spend, £3.128 million of capital spend is required to be recorded as Revenue spend. Conversely, £0.364 million of revenue spend should be recorded as Capital. These transfers mean that for the purpose of publishing our Annual Accounts only, there is capital spend of £62.972 million. The funding sources for this spend are detailed in Appendix A.
- 4.6. **Carry Forward to 2023/2024:** As noted in 4.2, the year-end underspend is £12.660 million. This £12.660 million will carry forward into financial year 2023/2024.
- 4.7. The overall base programme for 2023/2024 including this carry forward of £12.660 million is included in a further report to this meeting. This separate report reviews the programme for the coming year detailing the overall level of spend achievable.
- 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 contained 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. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 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)

7 August 2023

Link(s) to Council Values/Priorities/Outcomes

- Accountable, Effective, Efficient and Transparent

Previous References

- Executive Committee, 21 June 2023

List of Background Papers

- Capital Ledger prints to 31 March 2023

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)

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APPENDIX A
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SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 31 MARCH 2023

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2021/ 2022 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>2022/ 2023 Adjs £000</u>	<u>2022/ 2023 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs, Waste & Grounds	1,406	529	14	1,949	1,288	(683)	2,554	2,554	1,218
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise & Sustainable Dev	23,844	3,376	215	27,435	2,368	(10,670)	19,133	19,133	14,098
Roads, Transport & Fleet	21,651	3,252	5,094	29,997	2,652	(5,892)	26,757	26,757	21,008
Resource Total	46,901	7,157	5,323	59,381	6,308	(17,245)	48,444	48,444	36,324
<u>Education</u>									
Growth / Accommodation Pressures	7,043	715	94	7,852	1,380	(35)	9,197	9,197	10,407
Free School Meals	-	-	-	-	1,877	(1,577)	300	300	231
1,140 Hours	3,145	378	248	3,771	(25)	(2,540)	1,206	1,206	1,072
ICT Developments	3,180	31	-	3,211	0	0	3,211	3,211	3,620
Other	-	(3)	7	4	0	0	4	4	12
Resource Total	13,368	1,121	349	14,838	3,232	(4,152)	13,918	13,918	15,342
<u>Finance & Corporate</u>									
IT Services	2,444	1,251	-	3,695	0	0	3,695	3,695	4,977
Resource Total	2,444	1,251	-	3,695	0	0	3,695	3,695	4,977
<u>Housing and Technical</u>									
Office Accom	9,748	949	(2,939)	7,758	138	0	7,896	7,896	4,601
Private Housing Scheme of Assistance	1,000	0	(1,000)	0	0	0	0	0	0
Other Housing	0	367		367	173	0	540	540	282
Resource Total	10,748	1,316	(3,939)	8,125	311	-	8,436	8,436	4,883
<u>Social Work</u>									
Care Facilities	2,571	131	0	2,702	40	0	2,742	2,742	2,742
Other	4,452	169	70	4,691	40	(3,570)	1,161	1,161	1,468
Resource Total	7,023	300	70	7,393	80	(3,570)	3,903	3,903	4,210
Other Match Funding	1,800	-	-	1,800	-	(1,800)	-	-	-
Overall Total	82,284	11,145	1,803	95,232	9,931	(26,767)	78,396	78,396	65,736

APPENDIX A
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SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/2023
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 31 MARCH 2023

Expenditure	<u>2022/2023</u> <u>Revised</u> <u>Budget</u> £m	<u>2022/2023</u> <u>Actual to</u> <u>31/03/23</u> £m
General Fund Programme (Section 4.2)	78.396	65.736
<u>Accounting Adjustments</u> (Sections 4.4 and 4.5):		
Less: Transfers to Revenue		(3.128)
Add: Year End Transfers to Capital		0.364
2022/2023 Outturn Position (Accounting Basis only)	<u>78.396</u>	<u>62.972</u>
Income		<u>2022/2023</u> <u>Actual to</u> <u>31/03/23</u> £m
Prudential Borrowing		19.042
Developer Contributions		0.059
Partners (Including SPT, REF, Clyde Wind Farm and Energy Saving Trust)		2.655
Scottish Government:		
- Capital Grant		32.074
- Cycling, Walking and Safer Routes		2.665
- Vacant and Derelict Land		0.060
- Regeneration Capital Grant		1.096
- Town Centre Regeneration Fund		0.087
- Place Based Investment Programme		0.857
- Electric Vehicle Infrastructure		0.209
- NSS Tec		0.040
Glasgow City Region City Deal		3.254
Specific Reserves		0.874
Revenue Contribution		-
TOTAL FUNDING		62.972

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/2023
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 31 MARCH 2023

Projects with Underspends in 2022/2023 which will Carry Forward into 2023/2024		
Project Name	Project Type	Est. Completion Date
Community and Enterprise Resources		
Library IT Infrastructure Upgrade Phase 2 – Desktop Refresh	Infrastructure	Summer 2023
Phillipshill Cemetery – Extension	Infrastructure	March 2024
Springhall Urban Greenspace Development (Springhall Cage) – Play Equipment	Equipment	Summer 2023
Halfway Park Play Area – Redevelopment	Infrastructure	April 2023
Bin Storage Areas	Infrastructure	March 2024
Chatelherault Allotments	Infrastructure	July 2023
Play Parks – Various	Infrastructure	Throughout 2023/2024 and beyond
Greenhall Replacement Bridge – Design	Infrastructure	March 2024
Alexander Hamilton Memorial Park Woodland Management	Infrastructure	Throughout 2023/2024
Larkhall Leisure Centre – Design (Place Based Investment Funding)	New Build	Throughout 2023/2024
Lanark Library, Lindsay Institute – Roof and Windows	Improvements	Throughout 2023/2024
Hamilton Palace Grounds Sports Pitches	Infrastructure	June 2023
Priory Changing Pavilion, Blantyre	Refurbishment	March 2024
Town Centre Regeneration Fund	Regeneration	Throughout 2023/2024
Rural Development Centre – Lanark Racecourse	Regeneration	March 2024
New Cross Shopping Centre – Vaccination Centre	Regeneration	July 2023
East Kilbride Town Centre	Regeneration	Throughout 2023/2024
2022/2023 Place Based Investment Fund	Regeneration	September 2023
Vacant & Derelict Land – Cuningar Loop Phase 3 Greening	Regeneration	February 2024
City Deal – Calderside Academy	Adaptations	October 2025
City Deal – Holy Cross High	Adaptations	October 2025
City Deal – Lanark Road Signalisation	Infrastructure	December 2023
City Deal – Cathkin Bypass – Grant Payments Only	Grants	Throughout 2023/2024
City Deal – Stewartfield Way	Infrastructure	Throughout 2023/2024
City Deal – Greenhills Road – Landscaping / Rest	Infrastructure	September 2023
Roads Investment Programme	Infrastructure	June 2023
Footpaths and Roads Improvement Fund	Infrastructure	June 2023
Clyde Bridge	Infrastructure	Throughout 2023/2024
Sustrans Projects – Various	Infrastructure	Summer 2023
Daer Bridge	Infrastructure	December 2023
Roads Depots Salt Barns – Hawbank	Improvements	December 2023
SPT – Lanark Park and Ride	Resurfacing	Summer 2023
Cycling, Walking and Safer Routes	Infrastructure	Summer 2023

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/2023
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 31 MARCH 2023

Projects with Underspends in 2022/2023 which will Carry Forward into 2023/2024		
Project Name	Project Type	Est. Completion Date
Education Resources		
Castlefield Primary School Extension	Extension	July 2023
Crawforddyke adaptation of nursery to classrooms	Adaptations	June 2023
Uddingston Nursery Expansion	Adaptations	August 2024
Woodside Primary School	Adaptations	August 2024
First Steps Nursery, Hamilton	Adaptations	May 2024
2022/2023 Free School Meals	Adaptations	Throughout 2023/2024
Clyde Terrace Early Years	New Build	November 2023
St Andrews and St Brides High School - Design	Extension	June 2024
Small Scale Adaptations	Adaptations	Throughout 2023/2024
Finance and Corporate Resources		
IT Infrastructure Refresh	Infrastructure	Throughout 2023/2024
Digital Tools	Infrastructure	Throughout 2023/2024
Digital Connectivity	Infrastructure	Throughout 2023/2024
Digital Transformation	Infrastructure	Throughout 2023/2024
Housing and Technical Resources		
Prioritised Urgent Investment	Refurbishment	Throughout 2023/2024
Principal Offices - Fabric and Service Investment	Refurbishment	Throughout 2023/2024
Lifecycle Replacement Schools	Refurbishment	Throughout 2023/2024
Lock Up Areas	Infrastructure	Throughout 2023/2024
New Cross Shopping Centre - Roof	Refurbishment	December 2023
Council Offices – Brandon Gate	Infrastructure	December 2023
Civic Centre Fabric Upgrade	Refurbishment	Throughout 2023/2024
Communities Facilities Fund	Refurbishment	Throughout 2023/2024
CEEF Programme	Refurbishment	Throughout 2023/2024

Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
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 on the final outturn position of the Council's Housing Capital Programme for the period covering 1 April 2022 to 31 March 2023.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2022/2023 Housing Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2023 from a financial perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme, which was reported to the Executive Committee on 21 June 2023. Any physical progress update for projects carried forward into financial year 2023/2024 will be picked up as part of the new year monitoring report.

4. Housing Capital Programme Final Outturn Position 2022/2023

- 4.1. The revised Housing Capital Programme for 2022/2023 totalled £66.361 million. This revised programme was approved by Executive Committee on 24 August 2022.
- 4.2. Appendix A shows actual expenditure of £60.695 million which is £5.666 million less than the budget of £66.361 million. This is due to a number of factors, mainly, property services operatives being diverted to tackle the impact of bad weather in December which resulted in flooding damage to a number of Council properties and delays in relation to the expected milestone payments for the Kirk Street, Strathaven new build project.
- 4.3. In addition, environmental surveys on external fabric projects have required work to be paused due to the suspected presence of bats which, in turn, has delayed owner consultations. There has also been reduced owner uptake for external works and the service has also experienced higher than normal volumes of no access for legislative works.

4.4. Housing and Technical Resources have also received additional one-off income totalling £2.415 million in relation to Renewable Heating Initiative / Feed in Tariffs, land sales, developer contributions and Scottish Government Grants. This will be added to the overall funding available for the Housing Programme.

4.5. Taking into account the year-end underspend position of £5.666 million (sections 4.2/4.3) and the additional income of £2.415 million (section 4.4), means a carry forward of £8.081 million. This will be added into the Capital Programme as part of the new year monitoring report.

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. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.

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)

7 August 2023

Link(s) to Council Values/Priorities/Outcomes

- Accountable, Effective, Efficient and Transparent

Previous References

- Executive Committee, 24 August 2022
- Executive Committee, 21 June 2023

List of Background Papers

- Capital Ledger prints to 31 March 2023

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)

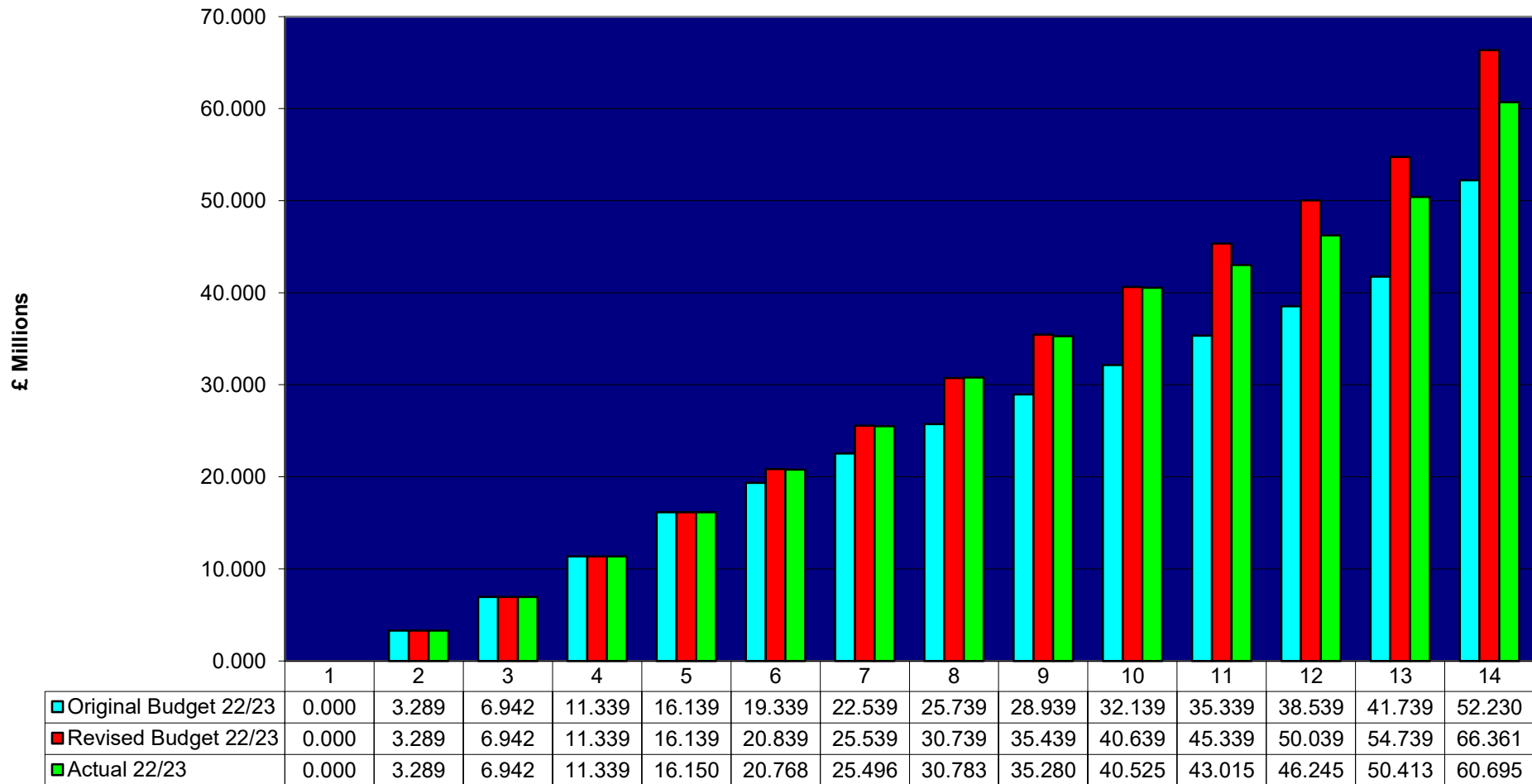
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**SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 31 MARCH 2023**

	<u>2022/2023</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2022/2023</u> <u>Actual to</u> <u>31/03/23</u> <u>£m</u>
EXPENDITURE		
2022/2023 Budget incl carry forward from 2022/22	66.361	60.695
		<u>2022/2023</u> <u>Actual to</u> <u>31/03/23</u> <u>£m</u>
INCOME		
Capital Receipts		7.997
Capital Receipts – Land Sales		0.030
Capital Funded from Current Revenue		26.050
Prudential Borrowing		14.383
Scottish Government Specific Grant:		
– New Build		7.820
– Open Market Purchase Scheme		2.633
– Mortgage to Rent		0.082
Miscellaneous Income		1.700
TOTAL FUNDING		60.695

HRA Capital Expenditure Profile Graph 2022/23





Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2023/2024 - 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 2023 to 14 July 2023.

2. Recommendation(s)

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

- (1) that the physical and financial progress of the 2023/2024 General Fund Capital Programme be noted.

3. Background

- 3.1. South Lanarkshire Council (22 February 2023) approved a General Services base budget of £91.061 million for financial year 2023/2024. Since the approval of this programme, the financial year-end and additional funding received will mean an adjustment to the 2023/2024 Capital Programme set. This is detailed in section 4.1.
- 3.2. The Capital reports attached provide detail on the position as at 14 July 2023 from both a financial and physical perspective.
- 3.3. Appendices A to E show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices F to H – as they are split into Build, Non Build and Roads.

4. General Fund Capital Programme 2023/2024

4.1. 2023/24 Budget

Section 3.1 notes that the programme for the General Fund was £91.061 million, as approved by Council in February 2023. A number of adjustments to the programme have been required to reflect budget carried forward from financial year 2022/2023, along with additional funding received in 2022/2023. The adjustments also reflect the anticipated spend which can realistically be achieved in 2023/2024. In total, these adjustments amount to a net decrease of £13.212 million and result in a base budget for 2023/2024 of £77.849 million. A full list of these adjustments is included in Appendix A.

- 4.2. During financial year 2023/2024, Resources have advised of adjustments required to the programme. The revised programme for the year totals £83.322 million and includes adjustments to the programme totalling a net increase of £5.473 million. These adjustments were approved by the Executive Committee on 21 June 2023 and 16 August 2023 and are detailed in Appendices C and D respectively. The increase mainly reflects additional funding from external bodies which are required to be spent on specific programmes of work.
- 4.3. The funding available to support the programme also totals £83.322 million and is detailed in Appendix E (Page 3).
- 4.4. **Period 4 Position**
The programme spend and funding for the General Fund is summarised in Appendix D. As noted in 4.2, the total capital spending programme for the year is £83.322 million.
- 4.5. Budget for the period is £9.998 million and spend to the 14 July 2023 is £9.856 million, slightly behind programme by £0.142 million.
- 4.6. Actual funding received to 14 July 2023 is £41.715 million.
- 4.7. 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. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 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)

7 August 2023

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- South Lanarkshire Council, 22 February 2023
- Executive Committee, 21 June 2023
- Executive Committee, 16 August 2023

List of Background Papers

- Capital Ledger prints to 14 July 2023

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

2023/2024 General Services Base Budget Position – Required Adjustments

General Fund – 2023/24 Budget: As noted at Section 3.1 of this report, the base programme for the General Fund is £91.061 million, as approved by Council in February 2023. This has been updated to reflect the adjustments detailed in sections 1.1 to 1.7 below and summarised in Table 1.

- 1.1. **Approvals Post February 2023:** The Executive Committee, at its meeting on the 29 March 2023, approved £0.180 million of additional funding towards the Chatelherault allotments project in financial year 2023/2024.

Addition to Budget: £0.180 million

- 1.2. **2022/23 Carry Forward:** As reported in the Final Outturn Report for 2022/2023, a separate report to this meeting, a carry forward total of £12.660 million will ensure sufficient budget is available to conclude ongoing projects within the General Fund Capital Programme.

Addition to Budget: £12.660 million

- 1.3. **Additional Funding (2023/2024):** At the end of 2022/2023, additional funding was received and used to fund expenditure incurred in that year. The net total of this income is an increase to the programme of £0.723 million and this needs to be added to the overall expenditure budget being carried into 2023/2024.

Addition to Budget: £0.723 million

- 1.4. **Leisure and Culture Transformation Fund:** As part of the 2023/2024 Revenue Budget, members approved an allocation of £1.182 million to pay for the cost of borrowing £13 million of capital investment for a Leisure and Culture Transformation Fund. The fund will help modernise the leisure and culture estate, optimise use of assets and assist in the transition towards net zero. Following the completion of the review of the Leisure Trust portfolio, when the profile of spend is known, this funding will be added to the 2023/2024 Capital Programme. It has not been included in the Programme to date.

- 1.5. **2023/2024 Movements:** As part of the carry forward exercise, Resources were asked to consider the level of spend which could realistically be achieved in financial year 2023/2024. Resources have confirmed that projects totalling £26.775 million are not required in financial year 2023/2024. A full breakdown of these projects is included in Appendix 1.

- 1.6. Due to the complex nature and scale of the proposed project, Larkhall Leisure Centre accounts for £9.219 million of the total movement of £26.775 million. An allocation of £0.250 million remains in the 2023/2024 programme for this project. Should a spend profile for this project be established in the coming months, the funding slipped into future years can be added back into the 2023/2024 programme as required.

- 1.7. The total movements also include £0.937 million of project savings, where projects have been successfully completed for less than originally budgeted. Some of these projects are funded by developer contributions, which will no longer be required.

Reduction to Budget: £26.775 million

- 1.8. **2023/2024 General Services Base Budget Position:** Taking into account the movements noted in sections 1.1 to 1.7, the General Services Programme for 2023/2024 is now £77.849 million. This is the base budget for the financial year. This is summarised in Table 1 and is shown in detail, in Appendices 3 and 4 to this report.

Table 1 – 2023/2024 General Services Base Budget

	2023/24 £m
Approved Programme – 22 February 2023 (Report - Section 3.1)	91.061
2022/2023 Approvals Post February 2023 (App A Page 1 - Section 1.1)	0.180
2022/2023 Carry Forward (App A Page 1 - Section 1.2)	12.660
2022/2023 Additional Funding Received (App A Page 1 - Section 1.3)	0.723
Leisure and Culture Transformation Fund (App A Page 1 - Section 1.4)	-
2023/2024 Movements (App A Page 1 - Sections 1.5 – 1.7)	(26.775)
2023/2024 General Services Base Budget	77.849

PROJECTS WHERE BUDGET NOT REQUIRED IN 2023/2024
APPENDIX B

Project Name	Slippage (£m)	Acceleration (£m)	Saving (£m)
Community and Enterprise Resources			
Parks and Play (inc Renewal of Play Parks)	1.026		
Larkhall Leisure Centre	9.219		
City Deal:			
Sustainable Transport Interventions	0.274		
Calderside Academy - Phase 1	4.406		
Woodfoot Road / Wellhall Road	1.174		
Wellhall Road / Hillhouse Road	1.070		
Woodfoot Road / Highstonehall Road	0.269		
Strathaven Road / Mill Road	0.764		
Upgrade Community Facilities	0.079		
Holy Cross	3.036		
Merryton Roundabout	0.856		
M74 Works	1.007		
Hairmyres Park and Ride	1.423		
GSO Redwood Drive	0.048		
Pedestrian Crossings – Eaglesham Road (Jackton and Hairmyres)	0.089		
Education Resources			
Newton Farm Primary School Extension	0.409		
St John the Baptist Nursery Expansion	0.504		
Finance and Corporate Resources			
Digital Tools	0.124		
Digital Transformation Review Fund	0.149		
IT Review	0.073		
Housing and Technical Resources			
Lock Ups	0.192		
Social Work Resources			
Community Alarms – Analogue to Digital		(0.176)	
SWIS Plus		(0.177)	
Project Savings			0.937
SUB-TOTAL MOVEMENTS	26.191	(0.353)	0.937
TOTAL MOVEMENT			26.775

Adjustments Approved by Executive Committee – 21 June 2023

Community and Enterprise Resources

Place Based Investment Programme

Funding from the Scottish Government of £1.213 million has been confirmed for the next phase of the Place Based Investment Programme. In line with previous years the funds are open to communities to bid for grants to support projects.

Approval is sought to increase the 2023/2024 Capital Programme by £1.213 million. The allocation of this funding to specific projects has been approved by the Community and Enterprise Resources Committee at its meeting on 30 May 2023.

£1.213m

Strathclyde Partnership for Transport (SPT)

Strathclyde Partnership for Transport have awarded this Council £1.782 million to progress a number of schemes during 2023/2024:

£1.782m

Bus Infrastructure Improvements	£0.028m
Bus Route Congestion Reduction Measures	£0.195m
Hairmyres Station Park and Ride	£0.975m
Lanark Interchange	£0.194m
National Strategic Cycle Routes	£0.240m
Route Action Plans	<u>£0.150m</u>
Total	£1.782m

The above allocations are net of budget of £0.468 million carried forward from 2022/2023. Approval is sought to increase the 2023/2024 Capital Programme by £1.782 million.

Cycling Walking and Safer Routes

The Council's Cycling, Walking and Safer Routes grant allocation from the Scottish Government for 2023/2024 has now been confirmed as £2.061 million. This is an increase of £0.652 million from the funding advised previously and included in the 2023/2024 Capital Programme (£1.409 million – approved 22 February 2023). This will be used to deliver road safety and infrastructure improvement schemes including road safety schemes at schools, route action plans and new walking & cycling facilities infrastructure.

£0.652m

Education Resources

Jackton Primary School

The 2023/2024 Capital Programme includes an allocation of £3.9 million for the new Jackton Primary School, which is scheduled to complete in July 2023.

£0.100m

Approval is sought to increase the 2023/2024 Capital Programme by £0.100m to fund the cost of fixed furniture. This will be funded by developers' contributions from the East Kilbride area, which have already been received.

Castlefield Primary School – Extension

The 2023/24 capital programme includes an allocation of £0.401 million to allow the completion of a two-classroom extension to Castlefield Primary School, which commenced on site in late 2022 and is scheduled for completion July 2023.

£0.150m

Approval is sought to increase the 2023/24 Capital Programme by a further £0.150 million to undertake additional external works to cater for additional support need pupils and for extra material costs. The project will be funded from developer's contributions already received for this area.

Education Additional Support Needs Adaptations / Mainstream Growth

Education Resources have identified a number of essential adaptations totalling £0.100 million, which will provide additional accommodation for ASN pupils and to accommodate for mainstream pupil growth in the Cathkin and Trinity Learning Community. These works will be funded from developer contributions already received for this area.

£0.100m

Education ICT – Duncanrig Secondary School

Approval is sought to increase the 2023/2024 Capital Programme by £0.020m to allow additional ICT equipment to be purchased for Duncanrig Secondary School, East Kilbride. This will be funded by developer contributions which have already been received for the East Kilbride area.

£0.020m

Housing and Technical Resources

Prioritised Urgent Investment - Biggar Corn Exchange

Approval is sought to increase the 2023/2024 Capital Programme by £0.124 million to allow the improvement works to the roof of Biggar Corn Exchange project to progress. This will be funded from the following sources: SSE Funding (£0.070m), Clyde Extension Fund (£0.042m) and a contribution from Community and Enterprise Resources Revenue budget (£0.012m). This will be augmented by a £0.030 million contribution from the Prioritised Urgent Investment fund, which is already included in the 2023/2024 Capital Programme.

£0.124m

Minor Adjustments

-

TOTAL ADJUSTMENTS

£4.141m

Adjustments Approved by Executive Committee – 16 August 2023

Community and Enterprise Resources

Electric Vehicle Expansion

Funding has been made available to develop a public electric vehicle charging network. Approval is sought to increase the 2023/24 Capital Programme by £0.048 million which will be funded by a contribution from Transport Scotland. This will fund the development of a Public Electric Vehicle Charging Strategy and Infrastructure Expansion Plan. £0.048m

Memorial Headstone Inspection & Remedial Works

In line with previous financial years, £0.200 million is required to ensure compliance with the Scottish Government's 5-year inspection programme guidance and subsequent remedial works for memorial headstones. Approval is sought to transfer £0.200 million from the 2023/2024 Extension of Cemeteries allocation. £0.200m (£0.200m)

Nature Restoration Fund

The Scottish Government have confirmed the next phase of Nature Restoration Fund (NRF) capital funding to be spent in 2023/2024 to support new, or to enhance existing, approaches to restoring biodiversity across Scotland. The national allocation is £5 million and this is augmented this year by an additional £5 million with a specific focus on creating Nature Networks. Of this national total of £10 million, South Lanarkshire have been allocated £0.545 million in 2023/2024, which will be distributed via the General Capital Grant. £0.545m

Approval is sought to increase the 2023/2024 Capital Programme by £0.545 million and officers are currently working to identify projects for delivery in-year.

Road Safety Improvement Fund

A grant funding allocation has been received from the Scottish Government to deliver a safe system measure to support casualty and/or risk reduction and to address key priorities within our road casualty statistics or emerging issues. £0.475m
Approval is sought to increase the 2023/2024 Capital Programme by £0.475 million.

Education Resources

Stonelaw High School – Adaptations

Approval is sought to increase the 2023/24 Capital Programme by £0.222 million, which will allow a project to undertake adaptations at Stonelaw High School, to accommodate increased pupil numbers, to commence this financial year. This project will be funded by developer contributions already received for this area. £0.222m

In order to reflect the anticipated timescales for this project, £0.030 million will be required to undertake design works in financial year 2023/2024. Approval is sought to slip the balance of £0.192 million into financial year 2024/2025, which will allow the physical works to be programmed during the school holidays in summer 2024. (£0.192m)

Inspiring School Age Childcare Spaces Programme

The Scottish Government, through the Inspiring School Age Childcare Spaces Programme, have awarded this Council £0.234 million to improve out of school care provision in a number of schools during 2023/2024: £0.234m

School Name	Value
Blacklaw Primary School	£0.040m
St Anthony's Primary School	£0.040m
Woodside Primary School	£0.040m
Calderwood Primary School	£0.084m
Murray Primary School	£0.030m

Total **£0.234m**

Approval is sought to increase the 2023/24 Capital Programme by £0.234m

Minor Adjustments -

TOTAL ADJUSTMENTS	£1.332m
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SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 14 JULY 2023

	£m
Total Base Budget (including carry forward from 2022/2023)	77.849
Adjustments – Executive Committee, 21 June 2023 (Appendix C)	4.141
Adjustments – Executive Committee, 16 August 2023 (Appendix D)	1.332
2023/2024 Total Revised Budget	83.322

	<u>2023/24 Budget</u>	<u>Period 2 Approved Adjustments</u>	<u>Period 4 Proposed Adjustments</u>	<u>Revised 2023/24 Budget</u>
<u>Resource</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	38.210	3.647	1.068	42.925
Education	18.677	0.370	0.264	19.311
Finance & Corporate	5.333	-	-	5.333
Housing & Technical	11.799	0.124	-	11.923
Social Work	2.030	-	-	2.030
Other Match Funding	1.800	-	-	1.800
TOTAL CAPITAL PROGRAMME	77.849	4.141	1.332	83.322

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 14 JULY 2023

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2022/23 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>Proposed Adjs £000</u>	<u>Proposed Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs, Waste & Grounds	2,286	1,336	(860)	2,762	545	0	3,307	479	481
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise & Sust Dev	29,824	5,035	(25,174)	9,685	1,213	0	10,898	425	425
Roads, Trans. & Fleet	20,118	5,749	(104)	25,763	2,957	0	28,720	3,025	3,025
Resource Total	52,228	12,120	(26,138)	38,210	4,715	0	42,925	3,929	3,931
<u>Education</u>									
Growth/Accom Pressures	7,338	(1,218)	571	6,691	572	(192)	7,071	3,313	3,446
1,140 Hours	3,145	135	-	3,280	0	0	3,280	653	377
ICT Developments	2,444	(409)	-	2,035	20	0	2,055	234	234
Free School Meals	6,642	69	(40)	6,671	0	0	6,671	35	37
Education Other	-	-	-	-	234	-	234	0	0
Resource Total	19,569	(1,423)	531	18,677	826	(192)	19,311	4,235	4,094
<u>Finance & Corporate</u>									
IT Services	7,230	(1,283)	(614)	5,333	0	0	5,333	747	747
Resource Total	7,230	(1,283)	(614)	5,333	0	0	5,333	747	747
<u>Housing and Technical</u>									
Office Accom	7,250	3,295	91	10,636	124	0	10,760	540	563
Private Housing Scheme of Assistance	1,000	0	0	1,000	0	0	1,000	0	0
Other Housing	0	258	(95)	163	0	0	163	20	12
Resource Total	8,250	3,553	(4)	11,799	124	0	11,923	560	575
<u>Social Work</u>									
Other	1,984	(307)	353	2,030	0	0	2,030	527	509
Resource Total	1,984	(307)	353	2,030	0	0	2,030	527	509
Other Match Funding	1,800	-	-	1,800	-	-	1,800	-	-
Overall Total	91,061	12,660	(25,872)	77,849	5,665	(192)	83,322	9,998	9,856

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 14 JULY 2023

	<u>2023/24</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2023/24</u> <u>Revised</u> <u>Budget</u>	<u>2023/24</u> <u>Budget to</u> <u>14/07/23</u>	<u>2023/24</u> <u>Actual to</u> <u>14/07/23</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	77.849	83.322	9.998	9.856
Income	<u>2023/24</u> <u>Budget</u>	<u>2023/24</u> <u>Revised</u> <u>Budget</u>		<u>2023/24</u> <u>Actual</u> <u>To</u> <u>14/07/23</u>
	£m	£m		£m
Prudential Borrowing	24.959	24.962		24.962
Developers Contributions	7.658	8.058		4.225
Partners (Including SPT, Clyde Windfarm and Transport Scotland)	2.157	4.099		0.500
Scottish Government:				
- Capital Grant	33.985	34.527		7.229
- Cycling, Walking and Safer Routes	1.632	2.284		0.000
- Road Safety Improvement	0.000	0.475		0.000
- Vacant and Derelict Land	2.019	2.019		1.334
- Regeneration Capital Grant	0.737	0.737		0.745
- Place Based Investment	1.510	2.723		1.510
Programme				
-Inspiring School Age Childcare Spaces Programme	0.000	0.234		0.000
Glasgow City Region City Deal	0.000	0.000		0.000
Capital Receipts	2.000	2.000		0.006
Specific Reserves	1.192	1.192		1.192
Revenue Contribution	0.000	0.012		0.012
TOTAL FUNDING	77.849	83.322		41.715

GENERAL FUND CAPITAL PROGRAMME 2023/24

BUILD EXECUTIVE SUMMARY

PERIOD ENDED 14 JULY 2023 (PERIOD 4)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	4	5	9										
Projects on Programme	-	107	112	113										
Projects Behind Programme	-	-	-	-										
Projects Altered Brief/ Programme	-	1	-	-										
Projects Still to Commence	-	8	8	8										
	-	120	125	130										
<u>Project Status</u>														
Design Feasibility	-	53	54	59										
Sketch Design	-	-	-	-										
Detailed Design	-	-	-	-										
Production Information	-	10	8	8										
Tendering	-	21	20	17										
On Site	-	32	38	37										
Complete	-	4	5	9										
	-	120	125	130										

GENERAL FUND CAPITAL PROGRAMME 2023/24

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 14 JULY 2023 (PERIOD 4)

	<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 22/23 Programme	-	33	33	33										
Approved from 23/24 Programme	-	6	6	7										
Total Projects Currently Reported	-	39	39	40										

Number of Projects

Projects Completed	-	1	3	3										
Projects Ahead of Programme	-	-	-	-										
Projects on Programme	-	38	36	37										
Projects Behind Programme	-	-	-	-										
Projects, Altered Brief/Programme	-	-	-	-										
Projects On Hold	-	-	-	-										
	-	39	39	40										

General Fund Capital Programme 2023/24
Non-Build Executive Summary – Project Status

<u>Type</u>		<u>Status</u>
C/F	Library IT Infrastructure Upgrade Costs	On Programme
New	SLLC - Booking and Admission System	On Programme
C/F	Extension of Cemeteries – Phillipshill Extension	On Programme
C/F	Memorial Headstone Remedial Works	On Programme
New	Ash Die Back	On Programme
C/F	Langlands Boardwalk	On Programme
C/F	Zero Waste Fund	On Programme
C/F	Springahll Urban Greenspace Development – Additional Equipment	On Programme
C/F	Chatelherault Allotments	On Programme
C/F	Bin Storage Areas	On Programme
New	Symington Play Park Redevelopment	On Programme
New	Nature Restoration Fund	On Programme
C/F	Renewal of Play Parks	On Programme
C/F	Demolition of Former Ballgreen Hall, Strathaven	On Programme
C/F	Greenhall Replacement Bridge	On Programme
C/F	White Bridge Replacement, Chatelherault Country Park	On Programme
C/F	Horseshoe Bridge, Calderglenn	On Programme
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	On Programme
C/F	East Kilbride Town Centre	On Programme
C/F	Rural Development Centre	On Programme
New	Place Based Investment Programme – 2023/2024	On Programme
C/F	Place Based Investment Programme – 2022/2023	On Programme
C/F	Town Centre Regeneration Fund	On Programme
C/F	Hamilton HUB – New Cross Shopping Centre	On Programme
C/F	Vacant and Derelict Land – Cunningar Allotments	On Programme
New	Vacant and Derelict Land – 2023/2024 Allocation	On Programme
C/F	Vacant and Derelict Land – Cunningar Phase 2	On Programme
C/F	Vacant and Derelict Land – Cuningar Loop Phase 3 Greening	On Programme
C/F	City Deal – Community Growth Areas	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Oracle Upgrade	On Programme
C/F	Digital Connectivity	On Programme
C/F	Electronic Document Records Management System	On Programme
C/F	Digital Transformation Fund	On Programme
C/F	Community Alarms	On Programme
C/F	Swiss Plus	On Programme
C/F	Halfway Park Play Area Redevelopment	Complete
New	Gilmourton Play Park Redevelopment	Complete
C/F	Hamilton Palace Grounds Sports Pitches	Complete

GENERAL FUND CAPITAL PROGRAMME 2023/24**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 14 JULY 2023 (PERIOD 4)**

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

Total Projects Currently Reported	-	137	139	142
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Programme Status

Projects Complete	-	14	25	47
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Projects on Programme	-	123	114	94
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Projects Behind Programme	-	-	-	-
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Projects, Altered Brief / Programme	-	-	-	1
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Projects Still to Commence	-	-	-	-
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-	137	139	142
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Project Status

Briefing	-	46	46	4
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Production Information	-	51	51	73
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Billing	-	-	-	-
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Tendering	-	2	1	1
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On Site	-	24	16	17
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Complete	-	14	25	47
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-	137	139	142
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SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD

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>											
Bryce Place, East Kilbride						1	1				
Mackintosh Place, East Kilbride						1	1				
Glen Urquhart, East Kilbride						1	1				
Kirkton Place, East Kilbride						1	1				
Glen Lyon , East Kilbride						1	1				
Singer Road, East Kilbride						1	1				
MacIvor Crescent						1	1				
Drumloch Road, Chapleton						1	1				
Threestanes Road, Strathaven						1	1				
Cornwall Street, East Kilbride		1						1			
Severn Road, East Kilbride		1						1			
Douglasdale, East Kilbride		1						1			
Fairfield Place, East Kilbride		1						1			
Dykehead Highway, Chapleton		1						1			
Muirside Road, Strathaven		1						1			
Tasman Drive, East Kilbride		1						1			
Chalmers Drive and Crescent, East Kilbride		1								1	
Macleod Place, East Kilbride		1						1			
Abbotsford Brae, and Ashton Green, East Kilbride		1						1			
Park Drive, East Kilbride		1						1			
Clydeford Road, Cambuslang						1	1				
Hamilton Road, Cambuslang						1	1				
Langlea Road, Rutherglen					1			1			
Gilbertfield Road		1						1			
Kenmure Way, Rutherglen		1						1			
Glendaruel Road, Rutherglen		1						1			
<u>Preventative Maintenance Schemes</u>											
Waterfoot Road, Thorntonhall						1	1				
High Brownside and Caldergreen Highway, Strathaven						1	1				
Bents and Station Highway, Glassford						1	1				
Shawtonhill Highway,Chapleton						1	1				
Drumclog Highway, Drumclog						1	1				
Auldhouse Road, Auldhouse						1	1				
Prep works						1	1				
<u>Strategic Patching</u>											
Strategic /machine patching works ~ various locations					1			1			
<u>Footways</u>											
Maxwellton Road, East Kilbride		1						1			
Vancouver Drive, East Kilbride		1						1			
Milford, East Kilbride		1						1			
Torrance Road, East Kilbride		1						1			
Threestanes Road, Strathaven		1						1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD

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>Hamilton Area</u>											
<u>Strategic Schemes</u>											
A72 Lanark Road, Cornsilloch, Larkhall						1	1				
Pollock Avenue, Hamilton						1	1				
Low Patrick Street, Hamilton		1						1			
A71 Stonehouse By-Pass						1	1				
Strathaven Road, Hamilton		1						1			
Muttonhole Road, Hamilton (Phase 1)						1	1				
Bothwell Road, Service Road		1						1			
Douglas Street, Hamilton		1						1			
Old Bothwell Road, Bothwell		1						1			
<u>Preventative Maintenance Schemes</u>											
Wee Sunnyside Road, Quarter						1	1				
Udston Road, Stonehouse						1	1				
Cauldwakening Highway, Blantyre						1	1				
Preparatory patching		1						1			
<u>Strategic Patching</u>											
Forest Avenue, Hamilton						1	1				
Swisscott Avenue, Hamilton		1						1			
Woodhead Crescent, Hamilton						1	1				
Farm Road, Blantyre						1	1				
Bothwell Road (Phase 1), Uddingston		1						1			
Bothwell Road (Phase 2), Uddingston		1						1			
Drygate Street, Larkhall		1						1			
Millheugh, Larkhall		1						1			
Boswell Drive, Blantyre						1	1				
Wellcroft Road, Hamilton		1						1			
Motherwell Road		1						1			
<u>Footways</u>											
Third Road, Blantyre						1	1				
Watson Street / Watson Place , Blantyre						1	1				
Jedburgh Street, Blantyre						1	1				
Main Street, Uddingston		1						1			
Avon Road, Larkhall		1						1			
Silverton Place , Hamilton	1							1			
Clarkwell Terrace, Hamilton	1							1			
Darngaber Gardens, Quarter	1							1			
<u>Clydesdale Area</u>											
<u>Strategic Schemes</u>											
Wilton Road, Carluke Phase 1					1			1			
Wilton Road, Carluke Phase 2					1			1			
A70 Ravenstruther		1						1			
A73 - Duneatonfoot to Robertson		1						1			
B7016 Braehead to Carnwath		1						1			
A721 Elsrickle		1						1			
A706 Forth to Boundary		1						1			
A73 Lanark Road, Carluke						1	1				
A70, Glespin to Douglas		1						1			
A702 Abington to dalveen pass(Elvanfoot)		1						1			
B7016 Libberton Muir - Roseburgh Bridge		1						1			
B7018 Lesmahagow Road, Kirkfieldbank						1	1				
Harestanes Road, Braidwood					1			1			
Hillhead Road, Covington		1						1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD

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>Preventative Maintenance Schemes</u>											
Hawksland Road						1	1				
C36 from A702 to Newholm Corner						1	1				
C26 from A73 to Warrenhill towards Carmichael						1	1				
B7055 from near Marchlands to Greenhills						1	1				
C37 from B7016 to Eastwood Farm						1	1				
C37 Tarbrax Village Rd to C203						1	1				
Greenshields Road from B7016 wester Gladstone						1	1				
Kirkfieldbank Road wellshields to Eastertown Road						1	1				
Cumberhead to Porterhall Xroads						1	1				
<u>Strategic Patching</u>											
Gallowhill Road, Lanark		1						1			
Moor Road, Cartland		1						1			
Tanhill Road		1						1			
<u>Footways</u>											
Station Road, Law		1						1			
Springfield Gardens, Lanark		1						1			
Carlisle Road, Blackwood		1						1			
Wilton Road, Carluke					1			1			
<u>PARTICIPATORY BUDGET</u>											
<u>East Kilbride/Cambuslang and Rutherglen Areas</u>											
<u>Footways</u>											
Cairns Road, Cambuslang						1	1				
Woodlands Crescent, Cambuslang		1						1			
Hamilton Road, Cambuslang		1						1			
<u>Hamilton Area</u>											
<u>Footways</u>											
Main Street, Blantyre		1						1			
Avonside Grove, Hamilton	1							1			
<u>Clydesdale Area</u>											
<u>Footways</u>											
Wilton Road, Carluke PH1					1			1			
Bloomgate, Lanark		1						1			
St Leonard Steet, Lanark		1						1			
<u>ROADS REFURBISHMENT BUDGET</u>											
<u>Structures projects</u>											
Thankerton Boat Bridge					1			1			
Mousemill Road Retaining Wall						1	1				
Daer Brige (options appraisal)		1						1			
Duke St MSCP				1				1			
Waterside Bridge						1	1				
Cornwall Street Footbridge		1						1			
<u>Traffic and Transportaion</u>											
A73 at former Law hospital site		1						1			
Various minor works					1			1			
<u>Lighting ~ LED & Columns</u>											
Renewal of street lighting infrastructure ~ various locations		38			1			1			

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2023/24

PROJECT / PROGRAMME STATUS ~ PERIOD

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>CYCLING, WALKING AND SAFER ROUTES</u>											
Active Travel routes at schools											
Lining works at various schools					1			1			
Maxwellton Avenue - Physical Island Build Out		1						1			
Pedestrian and cycle improvements											
Burnbank Road & Whitehill Road, Hamilton		1						1			
Toucan Crossing Installations											
High Common Rd./Blacklaw Dr		1						1			
Fallside Road @ Hospital		1						1			
Stonelaw Rd / Melrose Ave		1						1			
Stonelaw/Dryburgh		1						1			
Cycle Schemes											
West Mains Road (EK Rail Station to Creighton Grove) ~ Ph 1.2					1			1			
Churchill Av/Whitemoss Av ~ Ph1.5					1			1			
West Mains Road ~ Ph1.4		1						1			
<u>SPT GRANT FUNDED PROJECTS</u>											
SPT ~ BUS INFRASTRUCTURE WORKS											
Stonelaw Road Corridor ~ bus stop improvements					1			1			
High St, Biggar ~ bus layby areas		1						1			
SPT ~ PARK AND RIDE SCHEMES											
Lanark Interchange					1			1			
Hairmyres P&R (Design works only)		1						1			
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
NCN74 realignment at Raploch Pitches						1	1				
Carlisle to Carstairs ~ Land & Construction		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Stewart St/Castleknowe Road, Carlisle		1						1			
Keir Hardie Rd / Machan Road, Larkhall		1						1			
Bus Priority ~ Uddingston, Larkhall, Carlisle & Lanark		1						1			
SPT ~ CASUALTY REDUCTION MEASURES											
A749 East Kilbride/Glasgow Rd - Enhanced signs and refresh road markings		1						1			
Lanark, Bloomgate ~ Westport		1						1			
<u>CITY DEAL PROJECTS</u>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys					1			1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	4	73	0	1	17	47	47	94	0	1	0

Report

6

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2023/2024 - 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 14 July 2023.

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 14 July 2023 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. 2023/2024 Housing Capital Programme

4.1. 2023/2024 Budget

A total Housing Capital Programme budget for 2023/2024 was also approved by Council in February 2023. This included funding carried forward from previous years and gave a total programme of £63.916 million.

- 4.2. The Final Outturn report for financial year 2022/2023 (June 2023) noted a carry forward of £8.081 million into future years. Further analysis of this budget confirms that £3.997 million is required in 2023/2024, with the remainder being carried forward into future years.
- 4.3. In addition, the Executive Committee on 16 August 2023 agreed that the 2023/2024 Capital Programme be increased by a further £1.683 million to reflect the expenditure on new build homes at East Whitlawburn, which are being built on behalf of West Whitlawburn Housing Association.
- 4.4. As a result of these adjustments noted at sections 4.2 and 4.3, a revised programme of £69.596 million has been agreed. Programmed funding for the year also totals £69.596 million. The budget, along with a detailed breakdown of the funding sources is included in Appendix A to this report.

4.5. Period 4 Position

Budget for the period is £13.250 million and spend to 14 July 2023 amounts to £12.469 million. As at 14 July 2023, £12.469 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. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.

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)

7 August 2023

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Council, 22 February 2023
- Executive Committee, 21 June 2023
- Executive Committee, 16 August 2023

List of Background Papers

- Capital Ledger prints to 14 July 2023

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 2023/24
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 14 JULY 2023

	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m	<u>2023/24</u> <u>Budget to</u> <u>14/07/23</u> £m	<u>2023/24</u> <u>Actual to</u> <u>14/07/23</u> £m
Expenditure				
2023/24 Budget	63.916	69.596	13.250	12.469

	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m	<u>2023/24</u> <u>Actual to</u> <u>14/07/23</u> £m
Income			
Capital Receipts	0.000	1.683	1.683
Capital Receipts – Land Sales	0.000	0.000	0.005
Capital Funded from Current Revenue	27.162	27.162	5.902
Prudential Borrowing	17.302	23.331	0.000
Scottish Government Specific Grant:			
- New Build	16.632	12.036	4.748
- Open Market Purchase Scheme	2.700	5.264	0.000
- Mortgage to Rent	<u>0.120</u>	<u>0.120</u>	<u>0.131</u>
	<u>63.916</u>	<u>69.596</u>	<u>12.469</u>

HOUSING CAPITAL PROGRAMME 2023/2024**EXECUTIVE SUMMARY****PERIOD ENDED 14 JULY 2023****Expenditure Periods**

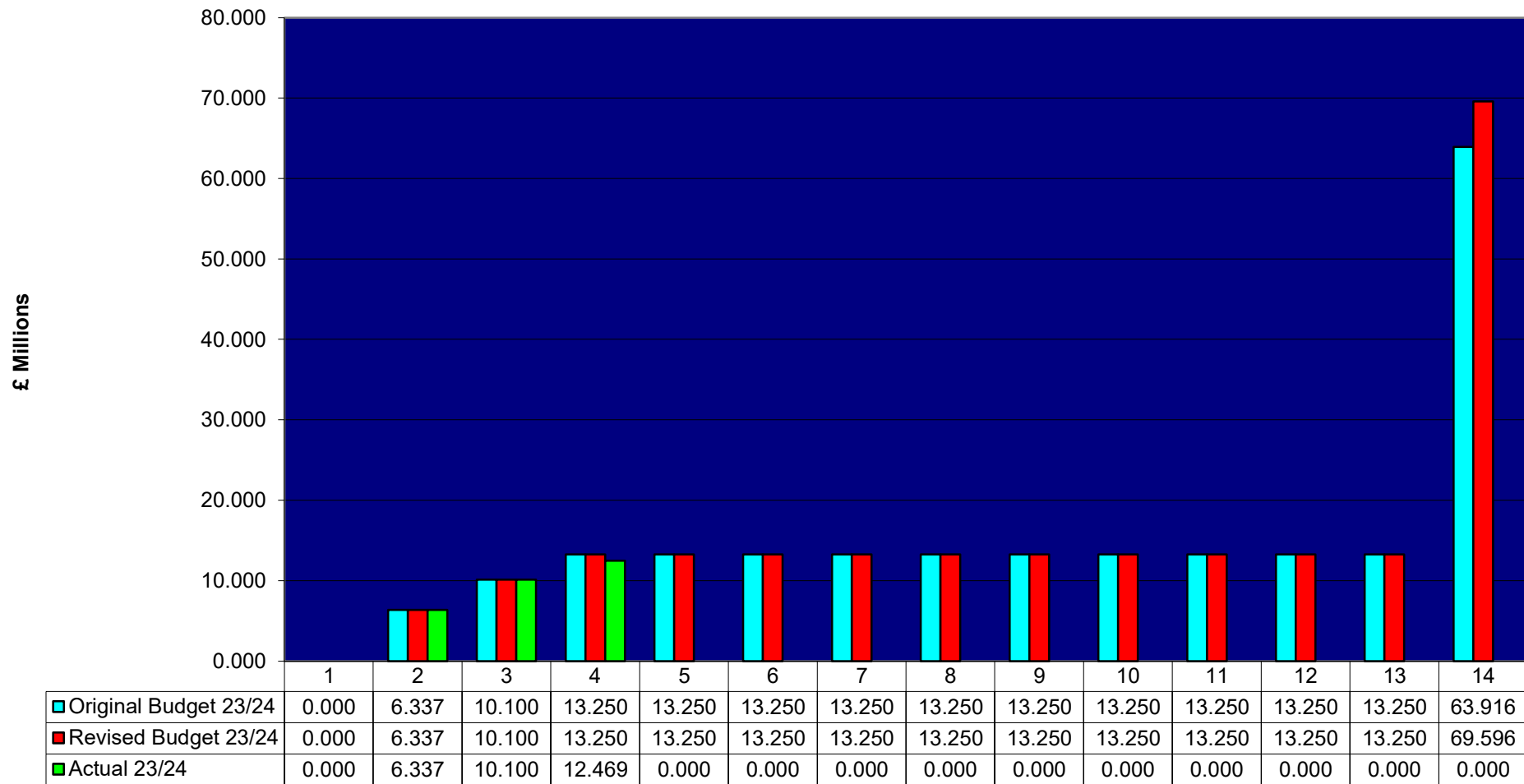
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	5	9	12										
Projects on Programme	-	96	89	92										
Projects Behind Programme	-	7	7	4										
Projects Altered Brief/Programme	-	2	6	4										
Projects Still to Commence	-	25	27	27										
	-	135	138	139										
<u>Project Status</u>														
Design Feasibility	-	68	63	59										
Sketch Design	-	-	1	1										
Detailed Design	-	-	-	-										
Production Information	-	8	10	13										
Tendering	-	29	32	31										
On Site	-	25	23	23										
Complete	-	5	9	12										
	-	135	138	139										

Housing Capital Programme 2023/2024

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Glebe Court, Lanark - Replacement of Communal Boiler & Heating Controls	Behind Programme	This project is behind programme as a result of a number of delays experienced during the tender process.
Headhouse Court Sheltered Housing - Internal Area Upgrade	Behind Programme	This project is behind programme because delays at Davaar Sheltered Housing have impacted on resourcing – see project below.
Davaar Sheltered Housing - Internal Area Upgrade	Behind Programme	This project is behind programme as a result of a delay with the delivery of doors on site.
Wingate Park Sheltered Housing - Internal Area Upgrade	Behind Programme	This project is behind programme as a result of resourcing issues.

HRA Capital Expenditure Profile Graph 2023/2024



Report

7

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Year-End 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 31 March 2023.

2. Recommendation(s)

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

- (1) that across Resources, Corporate Items and Council Tax, the Council is showing an additional year end underspend of £3.966 million after proposed transfers to reserves (section 4 and Appendix 1), be noted;
- (2) that the probable outturn transfers approved by members has now been revised to £39.009 million (previously (£39.311 million) (Appendix 3), be noted;
- (3) that the Resources requests for transfers to reserves to spend on commitments against specific streams of funding during the final part of the year totalling £8.325 million (Appendix 4), be noted;
- (4) that the overfunding position on the Integration Joint Board (IJB) contribution as detailed at section 4.5, be noted;
- (5) that the £3.966 million underspend after proposed transfers to reserves, be transferred to reserves and used to fund future budget pressures (section 4.13), be noted;
- (6) that following the transfer to reserves of the £3.966 million (recommendation 5), the result is a break-even position for the Council, be noted;
- (7) that the position regarding the recurring costs in relation to the Home Carers' Job Evaluation exercise, (section 5.1-5.4), be noted;
- (8) that the outcome of the review on Home Carers' job evaluation has now been reached, and that a full paper covering expenditure and funding will be presented to Executive Committee in August 2023 (section 5.5-5.7), be noted;
- (9) that the clawback of underspend from the IJB will now not be possible, and that the alternate funds identified to contribute towards Children and Families costs in 2023/2024 (section 5.6), be noted; and
- (10) that the break-even position on the Housing Revenue Account (section 6), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the year-end report considered at the Executive Committee on 21 June 2023.

- 3.2. This overview report will summarise the previously reported year-end position for the Council's General Fund Revenue Account to 31 March 2023 (section 4). Sections 5 provides details on the Home Care Job Evaluation and section 6 provides the year-end position on the Housing Revenue Account.

4. General Services – 2022/2023 Year-End Position

- 4.1. For reference, the Council's overall Probable Outturn position for the year (including approved Transfers to Reserves), was last reported to Committee as an underspend of £4.696 million (Executive Committee, 1 February 2023). Committee agreed that this underspend of £4.696 million on the Council's General Services would be Transferred to Reserves resulting in a forecast break-even position for the year.
- 4.2. The Year-End position is showing an underspend of £3.966 million. This is after proposed transfers to reserves and is in addition to the £4.696 million reported as part of the Probable Outturn. This is summarised in Table 1 along with the movement from the break-even position agreed at Probable Outturn (after the £4.696 million Transfer to Reserves). This is an improvement of £3.966 million (from the break-even at Probable Outturn to the underspend of £3.966 million at financial Year-End).

**Table 1 – General Service Year-End 2022/2023
(after Transfers to Reserves)**

	Probable Outturn	Year-End	Movement from Probable to Year- end £m
	£m	£m	
Resource Position (Appendix 2, section 1 to 7)	(0.335)	(0.055)	0.280
Loan Charges (Appendix 2, section 8)	1.180	1.309	0.129
Corporate Items (Appendix 2, sections 9 to 12)	2.347	5.667	3.320
Corporate Items Strategy – Transfers to Reserves (Probable Outturn Underspend Transferred to Reserves)	(4.696)	(4.696)	-
Council Tax (Appendix 2, section 13)	1.504	1.741	0.237
General Services Underspend 2022/2023	-	3.966	3.966

- 4.3. This report and appendices provide a detailed analysis of the Council's financial position at the end of the year. Appendices 1 and 2 provide detail of the Year-End position with a summary of the £3.966 million noted in sections 4.4 to 4.12.
- 4.4. **Resources:** The overspend position of (£0.055) million is after taking into account the Transfers to Reserves agreed at the Probable Outturn as well as the additional transfers being proposed by the Resources as part of the Year-End position. This minor overspend in Resources is a better position than forecast at Probable Outturn and reflects an improved position in Housing and Technical Resources. The Transfers at Probable Outturn and Year-End are detailed in Appendices 3 and 4 respectively. The Resources' Transfers to Reserves agreed at Probable Outturn were originally £8.405 million and are now £7.810 million being a reduction of £0.595 million. This reflects the increase in spend achieved in year, and therefore a reduced level of budget to transfer to reserves.
- 4.5. The Resources' Year-end position includes a break-even position on Social Work Resources. In relation to Adults and Older People specifically, the Service position

includes a underspend on core funding from the Council to the IJB and the Council's contribution can be reduced by this amount. As agreed in the Probable Outturn report (Executive Committee, 1 February 2023), this was to be dealt with as overfunding in year and the resultant underspend is presented as a Transfer to Reserves of £5.635 million (as agreed at Probable Outturn) meaning the Service shows a break-even position, after a Transfer to Reserves. These monies were to be used to help cover the Children and Families' budget pressures into 2023/2024. This is permissible in the IJB financial regulations and is in line with integrating Health and Social Care budgets. (note that this position is before the impact of job evaluation as covered in section 5)

- 4.6. The Year-End position for Adults and Older People also includes a £1.875 million commitment in relation to the element of the budget delegated to the Integrated Joint Board (IJB). This is a slight increase on the £1.423 million predicted at Probable Outturn. This commitment reflects the agreed position at Probable Outturn where the Council allows the IJB to retain this non-recurring underspend within their reserves earmarked for future care costs, in line with the approach to integrating health and social care budgets. These monies will be retained in the Council's Balance Sheet and will be available for use by the IJB.
- 4.7. **Loan Charges:** The year-end underspend of £1.309 million after the proposed Transfers to Reserves, is a movement of £0.129 million from the Probable Outturn position and reflects additional interest received during the year. This position includes a movement on the Interest Generated on Reserves/Funds anticipated at Probable Outturn.
- 4.8. **Corporate Items:** There is a net underspend of £5.667 million after Transfer to Reserves (Appendices 3 and 4). This is £3.320 million better than the Probable Outturn and in the main, reflects the impact of the Teachers' Industrial Action (£2.798 million) and an underspend on the Pay Award budget not allocated to the IJB in-year (£0.900 million).
- 4.9. It is noted that the underspend on Corporate Items of £5.667 million is after the Transfer to Reserves of the £4.633 million underspend generated in 2022/2023 by the approved implementation of Service Concession arrangements. This is included in the Year-End Transfers to Reserves in Appendix 4 and will be used to support future Budget Strategies.
- 4.10. **Council Tax:** The over recovery for the year is £1.741 million, representing an improvement of £0.237 million since the Probable Outturn. The increase comprises a reduction in the level of Council Tax Reduction Scheme expenditure.
- 4.11. **Transfers to Reserves:** The Year-End underspend of £3.966 million includes total Transfers to Reserves of £47.334 million. This includes the Transfers to Reserves approved as part of the Probable Outturn (£39.311 million) adjusted for movements totalling £0.302 million to reflect the final position. The revisions to the Probable Outturn Transfers are shown in Appendix 3 (giving a total of £39.009 million for Probable Outturn Transfers).
- 4.12. Furthermore, additional Transfers to Reserves proposed at Year-End total £8.325 million. This reflects carry forward of funding in Reserves to allow committed areas of spend to be incurred in 2023/2024. Details of these additional proposed transfers are provided in Appendix 4. This takes the total Transfers to Reserves at Year-End to £47.334 million (being Probable Outturn Revised Transfers of £39.009 million and Year-End Transfers of £8.325 million).

- 4.13. Taking into account the variances noted in sections 4.4 to 4.12, the year-end additional underspend position of £3.966 million is now confirmed (as summarised in Table 1) and it is proposed that this £3.966 million is used to meet future budget pressures (including children and families' costs – refer section 5.6).
- 4.14. If this proposal is agreed, then these monies will be Transferred to Reserves and will result in the Council returning a break-even position for financial year 2022/2023.

5. Home Carers Job Evaluation

- 5.1. There are no implications within this paper from the outcome of the Home Carers' Job Evaluation in terms of recurring costs. The outcome of the Job Evaluation exercise for Home Carers will result in significant recurring costs for the Care at Home service that is delegated to the IJB in 2023/2024 and beyond. The costs of grade changes will be approximately £7m. The IJB have set a budget for 2023/2024 however these costs are not included in that budget. The IJB's Financial Regulations and Integration Scheme set out the process for such an eventuality.
- 5.2. The Financial Regulations state that if the Integration Joint Boards Chief Financial Officer is advised that a significant change is likely to the Integration Joint Board's overall financial position and the deviation involves a change of policy of the Integration Joint Board or results in revenue implications for future years, a report will be provided for the Integration Joint Board in good time detailing the financial consequences to enable appropriate action to be taken timeously.
- 5.3. The regulations state that if an overspend is forecast on either Parties in scope budget, the Chief Officer and the Integration Joint Board's Chief Financial Officer will aim to agree a recovery plan with the relevant Party to balance the overspending budget and to determine the actions required to be taken by the IJB to deliver the recovery plan.
- 5.4. Ordinarily, any such event would require to be met within the envelope of funding provided to the IJB. The intense budget and service pressures on local government, the Health Board and our Health and Social Care partners has been noted previously and is ongoing, both nationally and locally. It should be noted that the financial position for both the IJB and the Council partner both indicate significant budget gaps moving forwards, and therefore it is likely that any recovery plan identified will require changes to be made to the services currently commissioned by the IJB.
- 5.5. **Back Dated Pay:** In addition to the recurring costs, at a meeting of South Lanarkshire Council on 24 May 2023 it was asked that a review took place in relation to the implementation date of the outcome. Whilst the outcome of the Job Evaluation stated that grades were to change from 1 April 2023, there was the possibility that this review would change that outcome and back dated pay would require to be paid out. These costs would be in relation to Home Carers and therefore the costs are part of the services delegated to the IJB.
- 5.6. As of the 12 June the outcome of the review is now known. A basis has been established for back-dating to October 2020. The value of the back pay will take some time to calculate, however these costs will require to be included in the financial position for 2022/2023. The Executive Committee (1 February 2023) had agreed that it would clawback a non-recurring underspend from the IJB of £5.6 million and use this to help with Children and Families pressures into 2023/2024. As Home Carer back pay now requires to be paid, the IJB will now not underspend, that funding will not be available and therefore that decision taken by the Executive Committee cannot now be implemented. We will therefore need to identify other funding to help with Children

and Families costs into 2023/2024. We would propose that we look to the additional underspend of £3.966 million identified at section 4.13 as a means of contributing towards meeting those costs, alongside residual covid funding held in Council reserves.

- 5.7. As the outcome of the review was only known as this report was being finalised it has not been possible to update the figures in this report to reflect the outcome highlighted above. We will now require to quantify the full costs and the funding package and report back in August to Executive Committee.

6. Housing Revenue Account Year-End 2022/2023

- 6.1. As at 31 March 2023, the position on the Housing Revenue Account is a breakeven position. This is after a transfer from the HRA Reserve of £3.990 million, which is £0.490 million higher than budgeted.
- 6.2. The details of the variances across the Housing Revenue Account are shown in Appendix 5 and in the main reflect an underspend on both Property Costs and Loan Charges, offset by an under-recovery of Income.

7. Employee Implications

- 7.1. None.

8. Financial Implications

- 8.1. As detailed in sections 4, 5 and 6 of the report.

9. Climate Change, Sustainability and Environmental Implications

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

10. Other Implications

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

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

11. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

27 July 2023

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 31 March 2023.

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 31 March 2023

<u>Committee</u>	Annual Budget £m	Forecast Before Transfers £m	Forecast After Transfers £m	Annual Forecast Variance (After Transfers) £m	Actual to 31/03/23 Before Transfers £m	Variance Annual Budget To Actual Before Transfers £m	Actual to 31/03/23 After Transfers £m	Variance Annual Budget To Actual After Transfers £m
Departments:								
Community and Enterprise Resources	129.435	128.158	129.428	0.007	127.880	1.555	129.410	0.025
Facilities, Waste and Grounds	75.719	73.962	75.192	0.527	73.909	1.810	75.349	0.370
Leisure and Culture Services	24.542	24.530	24.530	0.012	24.524	0.018	24.524	0.018
Planning and Regulatory	5.134	4.092	4.092	1.042	3.978	1.156	3.978	1.156
Environmental and Sustainable Development	6.233	6.119	6.119	0.114	6.115	0.118	6.115	0.118
Roads, Transportation and Fleet	17.807	19.455	19.495	(1.688)	19.354	(1.547)	19.444	(1.637)
Education Resources	410.918	409.418	410.918	0.000	409.607	1.311	410.918	0.000
Education Resources	410.918	409.418	410.918	0.000	409.607	1.311	410.918	0.000
Finance and Corporate Resources	49.019	49.019	49.019	0.000	48.041	0.978	49.019	0.000
Finance Services - Strategy	2.291	2.303	2.303	(0.012)	2.291	0.000	2.291	0.000
Finance Services - Transactions	24.913	24.419	24.419	0.494	23.969	0.944	24.528	0.385
Audit and Compliance Services	0.378	0.378	0.378	0.000	0.411	(0.033)	0.411	(0.033)
Information Technology Services	4.520	4.556	4.556	(0.036)	4.544	(0.024)	4.544	(0.024)
Communications and Strategy Services	3.439	3.590	3.590	(0.151)	3.203	0.236	3.538	(0.099)
Administration and Licensing Services	4.289	4.762	4.762	(0.473)	4.565	(0.276)	4.649	(0.360)
Personnel Services	9.189	9.011	9.011	0.178	9.058	0.131	9.058	0.131
Housing and Technical Resources	18.953	19.295	19.295	(0.342)	18.958	(0.005)	19.033	(0.080)
Housing Services	9.340	9.340	9.340	0.000	9.237	0.103	9.312	0.028
Property Services	9.613	9.955	9.955	(0.342)	9.721	(0.108)	9.721	(0.108)
Social Work Resources	216.093	210.458	216.093	0.000	210.458	5.635	216.093	0.000
Performance and Support Services	7.153	6.474	6.474	0.679	6.368	0.785	6.368	0.785
Children and Family	42.454	43.610	43.610	(1.156)	43.749	(1.295)	43.749	(1.295)
Adults and Older People	165.334	159.699	165.334	0.000	159.699	5.635	165.334	0.000
Justice and Substance Misuse	1.152	0.675	0.675	0.477	0.642	0.510	0.642	0.510
Joint Boards	2.152	2.152	2.152	0.000	2.152	0.000	2.152	0.000
Total Resources	826.570	818.500	826.905	(0.335)	817.096	9.474	826.625	(0.055)
Total Resources	826.570	818.500	826.905	(0.335)	817.096	9.474	826.625	(0.055)
CFCR	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Loan Charges	35.041	30.306	33.861	1.180	30.320	4.721	33.732	1.309
Corporate Items	13.812	9.240	11.465	2.347	(0.469)	14.281	8.145	5.667
Corporate Items - 22/23 Strategy	17.420	0.000	22.116	(4.696)	0.000	17.420	22.116	(4.696)
Corporate Items - 21/22 Investments	0.611	0.611	0.611	0.000	0.000	0.611	0.611	0.000
Total Expenditure	893.454	858.657	894.958	(1.504)	846.947	46.507	891.229	2.225
Council Tax	167.437	170.688	169.078	1.641	170.703	3.266	169.051	1.614
Less: Council Tax Reduction Scheme	(23.272)	(22.009)	(23.409)	(0.137)	(21.745)	1.527	(23.145)	0.127
Net Council Tax	144.165	148.679	145.669	1.504	148.958	4.793	145.906	1.741
General Revenue Grant	254.817	254.817	254.817	0.000	254.817	0.000	254.817	0.000
Non-Domestic Rates	422.591	422.591	422.591	0.000	422.591	0.000	422.591	0.000
Transfer from Reserves	71.881	71.881	71.881	0.000	71.881	0.000	71.881	0.000
Total Income	893.454	897.968	894.958	1.504	898.247	4.793	895.195	1.741
Net Expenditure / (Surplus) Before Transfers to Reserves	0.000	(39.311)	0.000	0.000	(51.300)	51.300	(3.966)	3.966

Detail of Year-End Position Across Resources and Centrally Held Budgets

1. **Movement from Last Reported Position:** The previously reported Probable Outturn position for General Services was an underspend of £4.696 million. It was agreed that this would be a Transfer to Reserves leaving a projected break-even position for the year. At financial Year-End, the position is an additional underspend of £3.966 million. This is made up of an improvement in Resources of £0.280 million, an improvement in the Centrally Held budgets of Corporate Items and Loan Charges (£3.449 million) and an increase in the over-recovery of Council Tax / Council Tax Reduction Scheme (£0.237 million). Each of the individual areas of the Council's General Services budgets are detailed in the remainder of this Appendix.
2. **Resources and Centrally Held Budgets:** Details of the Resource positions, including any assumptions are detailed below. These figures include the Transfers to Reserves approved at Probable Outturn (Appendix 3) as well as those proposed as part of the Year-End position (Appendix 4).
3. **Community and Enterprise Resources:** The Year-End position after transfers to reserves is an underspend of £0.025 million. This is comparable to the Resource's Probable Outturn position, a minor improvement of £0.018 million and is after additional Transfers to Reserves of £0.260 million.
4. **Education Resources:** The Year-End position after transfers to reserves is break-even and is comparable to the Resource's Probable Outturn position. It is after further year-end transfers to Reserves of £0.406 million.
5. **Finance and Corporate Resources:** The Year-End position after transfers to reserves is break-even. This is in line with the forecast position at Probable Outturn and takes account of a number of Transfers to Reserves identified at year-end.
6. **Housing and Technical Resources:** The Year-End position after transfers to reserves is an overspend of £0.080 million. This is an improvement of £0.262 million on the reported Probable Outturn position and is due to greater levels of rental income than anticipated in relation to the Estates portfolio and Office Accommodation properties.
7. **Social Work Resources:** The Year-End position is break-even, in line with the Probable Outturn. As reported at Probable Outturn, this position includes the transfer to reserves of an over-provision of funding to the Integrated Joint Board. This money will be held in reserves and utilised to manage pressures within Children and Family Services in 2023/2024 (£5.635 million). In addition, the Year-End position also includes an amount of specific funding received in relation to the IJB that will be retained in the Council's Balance Sheet and will be available for use by the IJB (£1.875 million).
8. **Loan Charges:** The year-end underspend of £1.309 million after the proposed Transfers to Reserves, is a movement of £0.129 million from the Probable Outturn position and reflects additional interest received during the year. This position includes a movement on the Interest Generated on Reserves/Funds anticipated at Probable Outturn.
9. **Corporate Items:** The Year-End position is a net underspend of £5.667 million, after Transfers to Reserves. This includes a revision to the value of the Transfers to Reserves agreed at Probable Outturn (an increase of £0.394 million to £2.619m). It

also includes additional Transfers to Reserves proposed in Appendix 4 (£5.995m). This is an improvement of £3.320 million on the position reported at Probable Outturn which, in the main, reflects the impact of the Teachers' Industrial Action (£2.798 million) and an underspend on the Pay Award budget not allocated to the IJB in-year (£0.900 million).

10. It is noted that the underspend on Corporate Items of £5.667 million is after the Transfer to Reserves of the £4.633 million underspend generated in 2022/2023 by the approved implementation of Service Concession arrangements. This is included in the Year-End Transfers to Reserves in Appendix 4 and will be used to support future Budget Strategies.
 11. **Corporate Items – Strategy (Transfer to Reserves):** The overspend at Year-End reflects the Transfer to Reserves anticipated from the Probable Outturn exercise (£4.696 million) which has been approved to support the 2023/2024 Budget.
 12. **2022/2023 Investments:** After a Transfer to Reserves of £0.611 million proposed at Year-End for the underspend on Roads Participatory Budgets, there is a break-even position on this budget line. This is included in the Transfers proposed in Appendix 4.
 13. **Council Tax including Council Tax Reduction Scheme (CTRS):** Council Tax is showing an over recovery of £1.741 million, comprising an over recovery of Council Tax of £1.614 million and an underspend on CTRS of £0.127 million. This is an increase of £0.237 million on the position reported as part of the Probable Outturn and is after approved Transfers to Reserves.
 14. The Council Tax over recovery of £3.266 million (before Transfers to Reserves) is due to the following:
 - Empty Property charges - £0.089 million,
 - Arrears collection - £0.545 million
 - Additional in-year properties - £3.284 million
 - Income from Council Tax Second Homes - (£0.652) million (which will be transferred to the Housing Revenue Account).
 15. The underspend of £1.527 million on the CTRS (before Transfer to Reserves) reflects current demand for these payments.
-

Transfers to Reserves – Included in the Probable Outturn

Purpose / Description	Resource	Value £m
Resources		
Unbudgeted Waste Income Income from waste to be carried forward to meet the anticipated increase in cost of waste contracts in 2023/2024.	Community and Enterprise	1.080
Fleet Sinking Fund Annual contribution to the Fleet sinking fund to maintain the asset replacement programme.	Community and Enterprise	0.025
Year 3 of Electric Vehicle Payback Ring-fenced reserves used to manage purchase of electric vehicles in short term which have to be repaid over next few years. This contribution is the second repayment.	Community and Enterprise	0.015
Crematorium Sink Fund Annual contribution to the Crematorium sinking fund to maintain asset replacement programme.	Community and Enterprise	0.050
Allotments This funding is required to support and pay for objectives and targets within the Food Growing Strategy and the Sustainable Development and Climate Change Strategy. This funding support the delivery of future allotment provision and food growing projects	Community and Enterprise	0.100
Total Community and Enterprise Resources' Transfers at Probable Outturn		1.270
Adjust: increase / (reduction) in transfers to reflect spend during the year	Community and Enterprise	-
Total Community and Enterprise Resources' Transfers at Year-End		1.270
Pupil Equity Fund The funding received from the Government can be used up to the end of the school term (June 2023). The underspend reflects the element of the funding that will be utilised in April to June 2023.	Education	1.500
Total Education Resources' Transfers at Probable Outturn		1.500
Adjust: increase / (reduction) in transfers to reflect spend during the year	Education	(0.595)
Total Education Resources' Transfers at Year-End		0.905
Children and Families In line with the proposal made to the IJB, unspent core Council funding for Adults and Older People will be carried forward to support the pressures in Children and Families into 2023/2024.	Social Work Resources	5.635
Total Social Work Resources' Transfers at Probable Outturn		5.635
Adjust: increase / (reduction) in transfers to reflect spend during the year	Social Work Resources	-
Total Social Work Resources' Transfers at Year-End		5.635
Total Resource Proposed Transfers to Reserves		8.405
Adjust: increase / (reduction) in transfers to reflect spend during the year	Total Resources	(0.595)
Total Resource Proposed Transfers to Reserves at Year-End		7.810
Loan Charges		
Interest Costs Underspend to manage future interest cost from the implementation of Service Concessions (Council, 18 January 2023)	Loan Charges	1.982
Loan Charges Underspend Underspend generated by an increase in Deposit Interest to be used to support the 2023/2024 Budget Strategy (Executive Committee, 2 November 2022) ALREADY PROPOSED IN BUDGET STRATEGY	Loan Charges	1.000
Interest on Revenue Balances (on Reserves)	Loan Charges	0.573
Total Loan Charges Proposed Transfers to Reserves		3.555
Adjust: increase / (reduction) in transfers to reflect spend during the year	Loan Charges	(0.143)
Total Loan Charges Proposed Transfers to Reserves at Year-End		3.412
Corporate Items		
2023/2024 Budget Strategy – National Insurance Underspend National Insurance Underspend in 2022/2023 to be used for the 2023/2024 Budget Strategy (Executive Committee, 2 November 2022) ALREADY PROPOSED IN BUDGET STRATEGY	Corporate Items / Strategy	0.500
Wellbeing Day Transfer the underspend in the Wellbeing Day budget to Reserves, to manage the costs anticipated into 2023/2024.	Corporate Items	0.600
Central Energy Efficiency Fund (CEEF), RHI and FIT Resources are allocated funding from the CEEF Reserve for spend to save projects, which they repay in future years from revenue savings generated by the project. This transfer is the payback of savings from Resources and allows the Reserve to be regenerated for future projects. Income from RHI and FIT is received in-year and is committed to future projects.	Corporate Items	0.211

Purpose / Description	Resource	Value £m
2023/2024 Budget Strategy – One-Off Underspend / Accounting Transactions Finance Exercise – for the 2023/2024 Budget Strategy (Executive Committee, 2 November 2022) taking these one-off or recurring underspends and accounting transactions to Reserves, will help offset increased costs into 2023/2024. ALREADY PROPOSED IN BUDGET STRATEGY	Corporate Items / Strategy	0.914
Total Corporate Items Transfers to Reserves at Probable Outturn		2.225
Adjust: increase / (reduction) in transfers to reflect spend during the year	Corporate Items – Strategy	0.394
Total Corporate Items Transfers to Reserves at Year-End		2.619
Corporate Items – Strategy		
Loans Fund Review Use of underspend generated by the Loans Fund Review to support future Budget Strategies. (Executive Committee, June 2022) INCLUDED IN BUDGET STRATEGY	Corporate Items – Strategy	15.897
Loan Charges Underspend Underspend generated by the timing of borrowing to be used to support the 2023/2024 Budget Strategy (Executive Committee, June 2022) INCLUDED IN BUDGET STRATEGY	Corporate Items – Strategy	0.873
Budget Underspend Budget not required in 2022/2023 therefore can be used to support the 2023/2024 Budget Strategy (Executive Committee, June 2022) INCLUDED IN BUDGET STRATEGY	Corporate Items – Strategy	0.650
Probable Outturn Underspend Transfer of projected in-year underspend (2022/2023) for use in the 2023/2024 Budget (approved by Executive Committee, January 2023).	Corporate Items – Strategy	4.696
Total Corporate Items – Strategy Transfers to Reserves at Probable Outturn		22.116
Adjust: increase / (reduction) in transfers to reflect spend during the year	Corporate Items – Strategy	-
Total Corporate Items – Strategy Transfers to Reserves at Year-End		22.116
Council Tax / CTRS		
2023/2034 Budget Strategy – Council Tax Over-Recovery of Council Tax to be used to support the Budget Strategy (Executive Committee, 2 November 2022). ALREADY PROPOSED IN BUDGET STRATEGY	Council Tax / CTRS	1.000
Council Tax Second Homes This transfer represents the over recovery of income from Council Tax on second homes included in the Council's Council Tax income line. This is required to be transferred to the Housing Revenue Account for use on social housing.	Council Tax / CTRS	0.610
2023/2034 Budget Strategy – CTRS Over-Recovery of CTRS to be used to support the Budget Strategy (Executive Committee, 2 November 2022). ALREADY PROPOSED IN BUDGET STRATEGY	Council Tax / CTRS	1.400
Total Council Tax / CTRS Transfers at Probable Outturn		3.010
Adjust: increase / (reduction) in transfers to reflect spend during the year	Council Tax / CTRS	0.042
Total Council Tax / CTRS Transfers at Year-End		3.052
Total Transfers at Probable Outturn		39.311
Adjust: increase / (reduction) in transfers to reflect spend during the year		(0.302)
Total Transfers at Year-End		39.009

Transfers to Reserves – Additional Proposed Transfers at Year-End

Purpose / Description	Resource	Value £m
Resources		
Waste Committed contract / legal costs in relation to Waste Services.	Community & Enterprise	0.210
Emergency Car Park Works at Community Facilities Funding required to support emergency work for car parks at Community Facilities.	Community & Enterprise	0.050
Community and Enterprise Resources Proposed Transfers at Year-End		0.260
Equipment Replacement Fund Funding from schools' Devolved Management Scheme being carried forward to allow spend across the academic year and to allow schools to support capital equipment requirements over a number of years.	Education	0.406
Education Resources Proposed Transfers at Year-End		0.406
Scottish Welfare Fund Grant received from Scottish Government unspent at the end of the year. Carried forward for utilisation into 2023/2024.	Finance and Corporate	0.145
Discretionary Housing Payment Scottish Government Grant unused at the end of the year, to be carried forward for use in 2023/2024.	Finance and Corporate	0.115
Warm Welcome Initiative – Energy Support Grants Carry forward unspent energy support grants budget for distribution in 2023/2024.	Finance and Corporate	0.299
Administration Grants An underspend on the Grants budget has been set aside to support additional spend into 2023/2024.	Finance and Corporate	0.084
2022/2023 Investments – Participatory Budgeting Monies to be carried forward into 2023/2024 to reflect commitments in relation to Participatory Budgeting (the Can Do Community Challenge Fund), Community Led Activities, Community Wishlist and Community Asset Transfer.	Finance and Corporate	0.335
Finance and Corporate Resources' Proposed Transfers at Year-End		0.978
Local Heat and Energy Efficiency Strategies (LHEES) Funding Carry forward unspent budget to be utilised in 2023/2024.	Housing and Technical	0.075
Housing and Technical Resources Proposed Transfers at Year-End		0.075
Total Resource Proposed Transfers to Reserves		1.719
2022/2023 Investments – Roads Underspend on the Roads Participatory Budget to be carried forward to complete the schemes into 2023/2024.		0.611
Corporate Items		0.611
Alternative Fuel Payment Funding Carry forward of unspent Government Funding for the alternative fuel payment scheme, to be used in 2023/2024.	Corporate Items	0.191
Energy Bill Support Scheme Government funding for the energy support scheme carried forward into 2023/2024, reflecting the timing of anticipated spend.	Corporate Items	1.055
Insurance Fund The in-year surplus will be carried forward to support commitments from the Insurance Fund.	Corporate Items	0.116
Service Concessions The implementation of the Service Concession arrangement in 2022/2023 generates an underspend in year, which will be used to support Budget Strategies.	Corporate Items	4.633
Total Corporate Items Proposed Transfers to Reserves at Year-End		5.995
Total Proposed Transfers to Reserves at Year-End (Resources and Corporate Items)		8.325

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Year Ended 31 March 2023
Housing Revenue Account

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion 31/03/23	Actual 31/03/23	Variance 31/03/23		% Variance 31/03/23	Notes
Employee Costs	14.641	14.140	0.501	0.501	14.641	14.342	0.299	under	2.0%	1
Property Costs	45.239	51.757	(6.518)	(6.518)	45.239	52.852	(7.613)	over	(16.8%)	2, a, b
Supplies & Services	0.609	1.021	(0.412)	(0.412)	0.609	0.793	(0.184)	over	(30.2%)	3
Transport & Plant	0.195	0.183	0.012	0.012	0.195	0.127	0.068	under	34.9%	4
Administration Costs	5.644	5.593	0.051	0.051	5.644	5.532	0.112	under	2.0%	5
Payments to Other Bodies	3.141	3.165	(0.024)	(0.024)	3.141	3.154	(0.013)	over	(0.4%)	b
Payments to Contractors	0.100	0.080	0.020	0.020	0.100	0.135	(0.035)	over	(35.0%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	26.050	26.050	0.000	0.000	26.050	25.451	0.599	under	2.3%	6
Total Controllable Exp.	95.619	101.989	(6.370)	(6.370)	95.619	102.386	(6.767)	over	(7.1%)	
Total Controllable Inc.	(110.444)	(110,919)	0.475	0.475	(110.444)	(112.588)	2.144	over recovered	1.9%	7, a
Transfer to/(from) Balance Sheet	(3.500)	(5.840)	2.340	2.340	(3.500)	(3.990)	0.490	over recovered	14.1%	8
Net Controllable Exp.	(18.325)	(14.770)	(3.555)	(3.555)	(18.325)	(14.192)	(4.133)	over	(22.6%)	
Loan Charges	18.325	14.770	3.555	3.555	18.325	14.192	4.133	under		9
Net Controllable Exp.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

This underspend reflects higher than anticipated staff turnover within the Service.

2. Property Costs

The net overspend reflects the volume and cost of repairs and maintenance, including additional costs for the internal contractor, and additional repairs costs due to the cold weather incident in December 2022. This was partly offset by a lower than budgeted level of bad debt provision required as collection rates have been better than forecast.

3. Supplies and Services

This overspend reflects payments and consultancy related costs for the new IT system which is under development.

4. Transport and Plant

The underspend reflects lower than forecast embedded pool car costs across the service, reflecting changing working practices with meetings taking place online rather than in person.

5. Administration Costs

A large element of this underspend is due to the demand led legal expenses and the underspend reflects the level of eviction action and minor underspends in relation to central support costs.

6. Financing Charges

The interest on revenue balances is impacted by the levels held and interest rates and was significantly higher than budget.

7. Income

The additional income is due to the favourable timing of new build and purchased council housing units being available to rent as well as income assumed from an insurance claim relating to the costs for the cold weather incident (refer 2.).

8. Transfer to / (from) Balance Sheet

The net combined overspend requires for a higher than budgeted level of transfer from reserves but is overall lower than the level of reserves predicted to be required at Probable Outturn.

9. Loan Charges

The overall level of debt charges was lower than anticipated due to the profile of funding requirements.

Virements

- Budget realignment to reflect the annual demand levels (expenditure and income) for owner occupier energy efficiency measures. Net £0.000m: Property Costs (£1.556m) and Income £1.556m.
- An allocation of £0.111m was transferred from Bad Debt Provision to allow for Tenancy Sustainment measures. Net £0.000m: Property Costs (£0.111m) and Payments to Other Bodies £0.111m.

Report

8

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **24 August 2023**
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Year-End 2022/2023 - Detailed Resource Analysis**

1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum on the Council's revenue budget year end position for 2022/2023.

2. Recommendation(s)

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

- (1) that the 2022/2023 year-end detailed financial analysis for each of the individual Resources and the Housing Revenue Account, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for the year-end 2022/2023. The detailed papers cover the General Services and also the Housing Revenue Account.

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

- ◆ An Executive Summary showing the top-level position.
- ◆ Details of the most significant variances across Subjective headings and across Services.
- ◆ A line-by-line trend analysis of the total Resource expenditure and income across Subjective headings.

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)

27 July 2023

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 31 March 2023

Contact for Further Information

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

Jackie Taylor, Head of Finance

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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2023 (No 14)

Community and Enterprise Resources

Committee

Service Departments :-

Facilities, Streets, Waste and Grounds
Fleet, Environmental and Projects
Leisure and Culture Services
Planning and Economic Development
Roads

Position Before Transfer to Reserves

Transfers to Reserves as at 31/03/2023

Position After Transfers to Reserves at 31/03/2023

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers	Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	£m	£m	£m	£m	
75.719	73.962	1.757	0.527	75.719	73.909	1.810	under
24.542	24.530	0.012	0.012	24.542	24.524	0.018	under
5.134	4.092	1.042	1.042	5.134	3.978	1.156	under
6.233	6.119	0.114	0.114	6.233	6.115	0.118	under
17.807	19.455	(1.648)	(1.688)	17.807	19.354	(1.547)	over
129.435	128.158	1.277	0.007	129.435	127.880	1.555	under
				0.000	1.530	(1.530)	over
				129.435	129.410	0.025	under

Community and Enterprise Resources Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	3,061k under	APT&C Basic/Superannuation/NI – 3,709k under	<p>Facilities, Waste and Grounds Services - 2,119k under</p> <p>Planning and Regulatory Services - 578k under</p> <p>Enterprise and sustainable Development - 136k under</p> <p>Roads, Transportation and Fleet Services - 876k under</p>	The variance is mainly due to staff turnover and vacant posts.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont.)		Overtime - (531k) over	Facilities, Waste and Grounds Services - (589k) over	The overtime variance is mainly within Grounds where overtime had been worked in respect of vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses. In addition, overtime within Waste was high due to staff absences and vehicle availability as a result of outstanding vehicle repairs. It was offset by underspends in basic pay above due to vacancies. There was also further overspends within Streets and Facilities due to additional service requests and covering vacancies, the additional service requests were offset by additional income.
Property Costs	(1,177k) over	Rent - (59k) over	Roads, Transportation and Fleet Services - (19k) over Facilities, Waste and Grounds Services - (42k) over	The level of rent is higher than anticipated for the depots within Roads Contracting. The overspend is mainly due to the retention of Peel Park as a temporary mortuary. This cost was partially offset by income recovered from NLC and the NHS.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont.)		Repairs and Maintenance - Internal Contractors - (42k) over	Roads, Transportation and Fleet – (30k) over	The overspend is mainly due to expenditure on the upkeep of all Roads Depots.
		Repairs and Maintenance External Contractors - (97k) over	Facilities, Waste and Grounds Services - (18k) over	The overspend is mainly due to expenditure on the upkeep of Castlehill transfer station.
			Roads, Transportation and Fleet - (67k) over	The overspend is mainly due to expenditure on the upkeep of Hawbank and Carnwath depots.
		Electricity Contract - (465k) over	Roads, Transportation and Fleet - (470k) over	The overspend relates to electricity costs for Electrical Vehicle charging points prior to tariffs being introduced.
		<u>Cleaning Contract - (66k) over</u>	<u>Enterprise and sustainable Development – (59k) over</u>	The overspend is due to additional cleaning at the vaccination centres, which was funded by income.
		Cleaning and Janitorial Supplies - (191k) over	Facilities, Waste and Grounds Services - (185k) over	The overspend relates to increased cleaning materials within cleaning and catering services of Facilities Management.
		Refuse Uplift - (125k) over	Facilities, Waste and Grounds Services - (120k) over	The overspend relates to greater than budgeted expenditure on refuse uplift in schools within Facilities Management.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont.)		<u>Other Property Costs - (49k) over</u>	Facilities, Waste and Grounds Services - (57k) over	The overspend is mainly due to the costs of refrigeration units, due to the retention of Peel Park as a temporary mortuary. This cost was partially offset by income recovered from NLC and the NHS.
Supplies and Services	(785k) over	Computer Equipment Purchase - (137k) over	Facilities, Waste and Grounds Services - (42k) over	The overspend relates in the main to the purchase of laptops for Facilities staff in schools.
			Planning and Regulatory Services - (27k) over	The overspend relates to the purchase of IT equipment within Environmental services.
			Roads, Transportation and Fleet - (77k) over	The overspend relates to increased costs for annual subscriptions for Computer Licences within Roads.
		IT Equipment Maintenance Contract - (24k) over	All Services –	Higher than anticipated costs for IT equipment within all the services gave rise to the overspend.
		Equipment, Apparatus and Tools - (100k) over	Facilities, Waste and Grounds Services - (121k) over	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		Furnishings (Incl Crockery & Linen) - (42k) over	Facilities, Waste and Grounds Services - (42k) over	The overspend relates to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - (805k) over	Facilities, Waste and Grounds Services - (740k) over	The overspend mainly reflects an increased level of spend within Grounds as a result of additional service requests which were offset by income and bin purchases within Waste due to the high demand for replacement bins, which was partially offset by an over recovery of income.
			Roads, Transportation and Fleet - (59k) over	The overspend relates to an increased level of materials required for Roads and Lighting maintenance and also an price increases.
		Foodstuffs General - 390k under	Facilities, Waste and Grounds Services - 407k 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 was offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		Protective Clothing and Uniforms - (56k) over	Facilities, Waste and Grounds Services - (33k) over Roads, Transportation and Fleet - (22k) over	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Waste and Roads.
Transport and Plant	(1,232k) over	Fleet Services - Vehicle Hires - (328k) over Licences - 22k under Fleet Services - Repairs - (1,228k) over	Roads, Transportation and Fleet - (336k) over Roads, Transportation and Fleet - 22k under – Roads, Transportation and Fleet - (1,224k) over	The overspend is mainly due to the higher than budgeted casual hire expenditure which is offset by and over recovery in income and the timing of the achievement of efficiencies within Fleet. The underspend is due to a reduction in Heavy Goods Vehicle excise duty and was offset by an under recovery of income. The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and also the costs within the workshop for outside repairs being greater than anticipated. This is partially offset by an underspend in employee costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)		Fleet Services - Vehicle Maintenance - (257k) over	Facilities, Waste and Grounds Services - (95k) over	The overspend is due to higher than anticipated costs for ad-hoc repairs and maintenance to Grounds and Waste vehicles.
			Roads, Transportation and Fleet - (162k) over	The overspend is mainly due to higher than anticipated costs for ad-hoc repairs and regular maintenance to Fleet buses and vehicles within Roads.
		Fleet Services Charges - Leasing - 514k under	Facilities, Waste and Grounds Services - 127k under	The underspend is mainly within Streets due to a reduction in the number of vehicles.
			Roads, Transportation and Fleet - 382k under	The underspend is mainly due to leasing costs within pool cars being less than budget due to the purchase of electric vehicles.
		Fleet Services Charges - Hired Vehicles - (214k) over	Facilities, Waste and Grounds Services - (106k) over	The overspend is mainly due to the requirement for hires due to Fleet vehicles awaiting repairs.
			Roads, Transportation and Fleet - (111k) over	The overspend reflects the demand for external hires through Fleet Services being greater than anticipated within Roads General, in respect of Winter Maintenance.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)		Hire of External Vehicles - 76k under	Roads, Transportation and Fleet - 37k under	The underspend is due to a decreased demand for the hire of external vehicles within Roads Construction.
			Facilities, Waste and Grounds Services – 39k under	The underspend is within Streets where this is a decreased demand for the hire of external vehicles within the Service.
		<u>Hire of External Plant - 43k under</u>	Roads, Transportation and Fleet - 32k under	The underspend is due to a decreased demand for the hire of external plant within Roads Construction.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(243k) over	<u>Printing and Stationery - (22k) over</u>	Facilities, Waste and Grounds Services - (32k) over	The overspend is mainly due the printing of menus and promotional material within Facilities Management.
		Medical costs - (86k) over	Facilities, Waste and Grounds Services - (70k) over	The overspend reflects a higher than anticipated level of medical referrals during the year.
			Roads, Transportation and Fleet - (16k) over	The overspend reflects a higher than anticipated level of medical referrals during the year.
		<u>Training - (104k) over</u>	Facilities, Waste and Grounds Services - (14k) over	The overspend is in Grounds and is due higher than budgeted training costs.
			Roads, Transportation and Fleet - (82k) over	The overspend is in Grounds and is due higher than budgeted training costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(193k) over	<u>SPTE Maintenance of Bus Shelters and Stops – 46k under</u> Other Local Authorities - 59k under Payment to Other Bodies - (314k) over	Roads, Transportation and Fleet - 46k under Planning and Regulatory Services - 60k under Roads, Transportation and Fleet - (278k) over	The underspend is due to a late refund received from SPT for a previous year's charge. The underspend is due to lower than anticipated spend on scientific service samples within Environmental services. The overspend is due to increased payments for West of Scotland Local Authorities, in respect of Weather forecasts over the winter months. Partially offset by an increase in income.
Payment to Contractors	472k under	Payment to Private Contractors - 406k under	Facilities, Waste and Grounds Services - 1,393k under	The underspend within Waste is due to income received from the disposal of both fibres and containers, as well as less tonnage disposed of at Amenity sites.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont.)			<p>Roads, Transportation and Fleet - (771k) over</p> <p><u>Planning and Regulatory Services - (173k) over</u></p> <p><u>Enterprise and Sustainable Development - (46k) over</u></p>	<p>The overspend results from an increased level of sub-contractors being used within Roads Construction due to staff turnover during the year and also the level of specialist works required. In addition further overspends were within Structures due to accident damage and Traffic Management due to the upkeep of Traffic signals.</p> <p>The overspend mainly relates to an increase in clinical waste services which is offset by an over recovery in income.</p> <p>The overspend is due to SLLC staff costs working in Vaccination Centres. This spend was fully funded by income recovered.</p>
Financing Charges	(55k) over	I.T. Equipment Leasing-Contract - (55k) over	All Services	Higher than anticipated costs for IT equipment within all the services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	1,708k over recovered	Sales - General - 93k over recovered	Facilities, Waste and Grounds Services - (122k) under recovered	<p>The under recovery is mainly due to a decrease in cash collected from the sale of school meals due to demand partially offset by income from the provision of additional services within Facilities Management as well additional income in Conference and Banqueting from its use as a vaccination centre.</p> <p>There was also an over recovery within Bereavement services for the sale of commemorative items.</p>
			Roads, Transportation and Fleet - 215k over recovered	<p>The over recovery mainly relates to higher than anticipated income from inspection fees and income recovered through the West of Scotland Local Authorities, within Roads. The latter partially offsets the overspend within Payments to Other Bodies.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		Sales - Departments of the Authority - 148k over recovered	Facilities, Waste and Grounds Services - 86k over recovered	In the main the over recovery is due a greater demand from Housing and Technical Resources for domestic waste bins. This partially offsets the overspend in materials.
			<u>Roads, Transportation and Fleet - 62k over recovered</u>	The over recovery is within Street Lighting for additional service requests for rechargeable works.
		Fees and Charges - Departments of the Authority - 809k over recovered	Facilities, Waste and Grounds Services - 253k over recovered	The over recovery is mainly due to an increase in income within Waste and Streets due to additional service requests from HTR.
			Planning and Regulatory Services - 265k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated as well as an over recovery of income for clinical waste income from Environmental Services.
			Roads, Transportation and Fleet - 291k over recovered	The over recovery is mainly due to service requests within Roads that were recoverable and an increased ad-hoc bus service provision from Fleet services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		Fleet Services - 470k over recovered	Roads, Transportation and Fleet - 470k over recovered	The over recovery is due the net effect of increased income from vehicle maintenance and casual hire income within Fleet Services partially offset by reduced income from pool car rental and fuel, leasing, asset modification and MOT/Road Fund Licences.
		Other Income - 450k over recovered	Facilities, Waste and Grounds Services - 321k over recovered	The over recovery is mainly due to additional service requests within Grounds that were recoverable.
			Enterprise and sustainable Development £163k over recovered	The over recovery of income relates to increased income from rental properties and an over recovery which offset the aforementioned overspends within Property and Payment to Contractor, in respect of the vaccination centres.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)			Roads, Transportation and Fleet - (56k) under recovered	The under recovery is due to lower than budgeted income from pool car hires within Fleet services which is offset by an under spend in expenditure. This is partially offset by a charge to Hunter Health Centre recovered through the Roads Parking Service.
		<u>Recovery from Capital - 185k over recovered</u>	Roads, Transportation and Fleet - 185k over recovered	The over recovery is due to an increase in the level of works that were undertaken within Transport and Engineering.
		Recharges - Departments of the Authority – (480k) under recovered	Facilities, Waste and Grounds Services - (336k) under recovered	The under recovery is mainly due to a reduction in service provision within Facilities Management catering services. as well as a shortfall in Grounds services due to income from adoption monies.
			Roads, Transportation and Fleet - (144k) under recovered	The level of income recovered within Roads Construction from Capital works was less 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	72,768	69,213	3,555	under
APT & C OVERTIME	1,729	2,260	(531)	over
APT & C SUPERANNUATION	12,294	12,491	(197)	over
APT & C NIC	6,403	6,052	351	under
TRAVEL AND SUBSISTENCE	75	104	(29)	over
OTHER EMPLOYEE COSTS	492	507	(15)	over
PENSION INCREASES	1,107	1,079	28	under
ADDITIONAL PENSION COSTS	0	101	(101)	over
EMPLOYEE COSTS	94,868	91,807	3,061	under
PROPERTY COSTS				
RATES	904	905	(1)	over
SCOTTISH WATER - UNMETERED CHARGES	28	26	2	under
SCOTTISH WATER - METERED CHARGES	112	123	(11)	over
RENT	685	744	(59)	over
SERVICE CHARGE	42	44	(2)	over
FACTORING CHARGES	16	21	(5)	over
PROPERTY INSURANCE	284	281	3	under
SECURITY COSTS	44	52	(8)	over
GROUND MAINTENANCE	8	26	(18)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	23	65	(42)	over
LIFE CYCLE MAINTENANCE	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	293	390	(97)	over
ASBESTOS	0	3	(3)	over
ELECTRICITY - CONTRACT	804	1,269	(465)	over
GAS	206	202	4	under
HEATING OIL	10	22	(12)	over
CLEANING CONTRACT	18	84	(66)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	413	604	(191)	over
HEALTH & HYGIENE MATERIALS	84	112	(28)	over
WINDOW CLEANING	1	0	1	under
PEST CONTROL	0	3	(3)	over
REFUSE UPLIFT	424	549	(125)	over
OTHER PROPERTY COSTS	19	68	(49)	over
PROPERTY COSTS	4,418	5,595	(1,177)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	495	632	(137)	over
COMPUTER EQUIPMENT MAINTENANCE	103	67	36	under
I.T. EQUIPMENT MAINT-CONTRACT	321	345	(24)	over
I.T. ELECTRONIC MESSAGING	74	87	(13)	over
EQUIPMENT, APPARATUS AND TOOLS	1,150	1,247	(97)	over
SMALL TOOLS	28	28	0	
FURNITURE - OFFICE	36	42	(6)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	152	(42)	over
MATERIALS	7,777	8,582	(805)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	6	3	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	2	under
FOODSTUFFS - GENERAL	5,507	5,117	390	under
PROTECTIVE CLOTHING & UNIFORMS	188	244	(56)	over
LAUNDRY COSTS	10	13	(3)	over
OTHER SUPPLIES AND SERVICES	339	339	0	
CATERING - OUTWITH CONTRACT	0	1	(1)	over
CATERING - EXTERNAL	0	1	(1)	over
MAJOR SUPPLY OF ELECTRICAL POWER	1,588	1,591	(3)	over
DELIVERY CHARGE	1	14	(13)	over
I- PROCUREMENT ERRORS	0	15	(15)	over
SUPPLIES AND SERVICES	17,738	18,523	(785)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	100	108	(8)	over
FLEET SERVICES - DRIVERS	58	64	(6)	over
FLEET SERVICES - FUEL	4,509	4,506	3	under
FLEET SERVICES - VEHICLE HIRE	1,514	1,842	(328)	over
POOL CAR CHARGES - RENTAL	73	88	(15)	over
POOL CAR CHARGES - FUEL	21	1	20	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	2	5	under
OTHER TRANSPORT COSTS	80	38	42	under
TRANSPORT INSURANCE	93	93	0	
LICENCES	491	469	22	under
FLEET SERVICES - REPAIRS	1,488	2,716	(1,228)	over
PLANT SERVICES	19	12	7	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,651	4,908	(257)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	261	287	(26)	over
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	21	49	under
FLEET SERVICE CHARGES - LEASING	5,215	4,701	514	under
FLEET SERVICE CHARGES - HIRED VEHICLES	989	1,203	(214)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	219	169	50	under
FLEET SERVICE CHARGES - FUEL	3,190	3,162	28	under
FLEET SERVICE CHARGES - DRIVERS	102	105	(3)	over
HIRE OF EXTERNAL VEHICLES	76	0	76	under
HIRE OF EXTERNAL PLANT	287	244	43	under
HIRE OF SKIPS	17	21	(4)	over
STORAGE	0	4	(4)	over
PUPIL TRANSPORT - OTHER	18	18	0	
TRANSPORT AND PLANT	23,550	24,782	(1,232)	over
ADMINISTRATION				
PRINTING AND STATIONERY	134	156	(22)	over
TELEPHONES	98	68	30	under
MOBILE PHONES	63	73	(10)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	8	0	
ADVERTISING - OTHER	89	93	(4)	over
POSTAGES/COURIERS	33	42	(9)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	51	61	(10)	over
INSURANCE	260	262	(2)	over
MEDICAL COSTS	5	91	(86)	over
LEGAL EXPENSES	2	20	(18)	over
INTERNET AGENCY FEES	23	27	(4)	over
SECURITY UPLIFT FEES	26	23	3	under
OTHER ADMIN COSTS	3	8	(5)	over
CONFERENCES - MEMBERS (incl associated	0	2	(2)	over
TRAINING	2	106	(104)	over
ADMINISTRATION	800	1,043	(243)	over
PAYMENT TO OTHER BODIES				
SPTE: ANNUAL BUS SUBSIDY	1,770	1,770	0	
SPTE: BUS OTHER	258	258	0	
SPTE: FERRIES	29	29	0	
SPTE: UNDERGROUND	1,318	1,318	0	
SPTE: OTHER	1,727	1,727	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	85	46	under
OTHER LOCAL AUTHORITIES	158	99	59	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	20	2	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	23	16	under
PAYMENTS TO OTHER BODIES	6,583	6,897	(314)	over
EXTERNAL AUDIT FEES	3	2	1	under
PRIVATE INDIVIDUALS - GENERAL	0	3	(3)	over
PAYMENT TO OTHER BODIES	12,038	12,231	(193)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	675	604	71	under
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	307	(5)	over
PAYMENT TO PRIVATE CONTRACTOR	45,709	45,303	406	under
PAYMENT TO INTERNAL CONSULTANTS	3	3	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	61	61	0	
PAYMENT TO CONTRACTORS	46,750	46,278	472	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS				
CONCESSIONARY FARES	603	604	(1)	over
TRANSFER PAYMENTS	603	604	(1)	over
FINANCING CHARGES				
LEASING CHARGES - FINANCE	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	185	239	(54)	over
FINANCING CHARGES	185	240	(55)	over
TOTAL EXPENDITURE	200,950	201,103	(153)	over
INCOME				
MILK SUBSIDIES FROM THE E.U.	(37)	(71)	34	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,331)	(3,375)	44	over rec
ERDF GRANT	(510)	(510)	0	
SALES - GENERAL	(4,161)	(4,254)	93	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	(266)	148	over rec
FEES AND CHARGES - GENERAL	(9,452)	(9,389)	(63)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,370)	(8,179)	809	over rec
ELECTIONS - ACCOMMODATION USE	0	(16)	16	over rec
RENTAL INCOME	(820)	(822)	2	over rec
FLEET SERVICES	(13,082)	(13,552)	470	over rec
OTHER INCOME	(4,925)	(5,375)	450	over rec
RECOVERY FROM CAPITAL	(514)	(699)	185	over rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,195)	(26,715)	(480)	under rec
TOTAL INCOME	(71,515)	(73,223)	1,708	over rec
NET EXPENDITURE	129,435	127,880	1,555	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2023 (No 14)

Education Resources

Committee

Service Departments :-

Education

Position Before Transfer to Reserves

Transfers to Reserves as at 31/03/2023

Position After Transfers to Reserves at 31/03/2023

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers
£m	£m	£m	£m
410.918	409.418	1.500	0.000
410.918	409.418	1.500	0.000

Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	
410.918	409.607	1.311	under
410.918	409.607	1.311	under
0.000	1.311	(1.311)	over
410.918	410.918	(0.000)	

Education Resources Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	738k under	<u>Teachers Basic / Superannuation / National Insurance – (101k) over</u>	<u>Schools – (101k) over</u>	<u>The overspend relates to the increased use of supply teachers.</u>
		APT&C Basic / Superannuation / National Insurance - 992k under	Schools - 992k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
		<u>Sessional staff – (70k) over</u>	<u>Sessional staff – (70k) over</u>	<u>This expenditure was incurred as part of the Activities Programme, supporting the Youth and Family Community Learning Service and offset by vacancies in YFCL service budget.</u>
Supplies and Services	1,181k under	Aids for Clients - (74k) over	Schools - (74k) over	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Materials / Materials, Apparatus and Equipment – 301k under	Schools – 301k under	The underspend is within schools in relation to the Equipment Replacement Fund. This has been carried forward to 2023/24 as part of the Devolved Management Scheme in schools. This results in a net overspend which is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		Pupil Equity Fund – 905k under	Schools - 905k under	The underspend reflects the profile of Pupil Equity Fund (PEF) spend and commitment across the academic year in line with school improvement plans and will therefore be carried forward to 2023/2024, to be used in the April to June 2023 school session.
		<u>Health & Safety – 74k under</u>	<u>Schools - 74k under</u>	<u>The underspend reflects the level of demand for period products.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(2,493k) over	Pupil Transport - Strathclyde Passenger Transport - (2,304k) over	Schools - (2,304k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
		Pupil Transport - Other - (161k) over	Schools - (161k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration	169k under	Conferences - 52k under	Schools - 52k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
		Training - 88k under	Schools - 88k under	The underspend relates an adjustment to training costs in relation to Early Years.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(610k) over	<u>Other Local Authorities - 121k under</u> Payment to Other Bodies - 757k under Independent School Places - (1,384k) over Contract Speech Therapy – (163k) over	<u>Schools – 121k under</u> Schools - 757k under Schools - (1,384k) over Schools - (163k) over	<u>The underspend is due to a reduction in placements within other local authorities.</u> The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other local authorities. 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. This overspend reflects increased contract prices from the NHS based on the current number of sessions and also the level of service being provided.
Transfer Payments	118k under	Footwear and Clothing Grants - 118k under	Schools - 118k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	2,214k over recovered	Contributions from Other Bodies - 222k over recovered	Schools - 222k 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.
		Fees and Charges - Other Local Authorities - 682k over	Schools - 682k over recovered	The over recovery reflects the increase in income recovered from Other Local Authorities for children attending schools in the South Lanarkshire area. It reflects an increase in the number and cost of these placements.
		Early Years Fees – 1,218k over recovered	Schools – 1,218k over recovered	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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	171,976	171,688	288	under
TEACHERS SUPERANNUATION	39,730	39,093	637	under
TEACHERS NI	19,558	19,878	(320)	over
DAILY TEACHERS BASIC	2,775	3,432	(657)	over
DAILY TEACHERS SUPERANNUATION	0	29	(29)	over
DAILY TEACHERS NI	0	20	(20)	over
TEACHERS TRAINING	378	385	(7)	over
APT&C BASIC	66,813	65,202	1,611	under
APT&C OVERTIME	12	52	(40)	over
APT&C SUPERANNUATION	12,141	12,643	(502)	over
APT&C NIC	5,167	5,144	23	under
MANUAL BASIC	0	111	(111)	over
MANUAL SUPERANNUATION	0	21	(21)	over
MANUAL NIC	0	8	(8)	over
SESSIONAL WORK	182	252	(70)	over
TRAVEL AND SUBSISTANCE	145	137	8	under
OTHER EMPLOYEE COSTS	1,617	1,642	(25)	over
PENSION INCREASES	434	401	33	under
PREMATURE RETIRALS	4,660	4,694	(34)	over
ADDITIONAL PENSION COSTS	0	18	(18)	over
EMPLOYEE COSTS	325,588	324,850	738	under
PROPERTY COSTS				
RATES	14,969	14,968	1	under
SCOTTISH WATER - UNMETERED CHARGES	0	11	(11)	over
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,089	1,085	4	under
SCOTTISH WATER - METERED CHARGES	744	673	71	under
RENT	261	265	(4)	over
SERVICE CHARGE	35	64	(29)	over
PROPERTY INSURANCE	484	494	(10)	over
SECURITY COSTS	100	103	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	82	87	(5)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	1	(1)	over
LIFE CYCLE MAINTENANCE	2	2	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	103	120	(17)	over
ADAPTIONS - INTERNAL CONTRACTORS	187	216	(29)	over
GAS MAINTENANCE COSTS	1	1	0	
SOLID FUEL HEATING MAINTENANCE	0	1	(1)	over
ELECTRICITY - CONTRACT	5,249	5,249	0	
GAS	4,952	4,952	0	
HEATING OIL	164	164	0	
SOLID FUEL	171	171	0	
JANITOR SERVICE	105	100	5	under
JANITORIAL SUPPLIES	1	0	1	under
CLEANING CONTRACT	665	674	(9)	over
CLEANING OUTWITH CONTRACT	12	0	12	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	521	530	(9)	over
HEALTH & HYGIENE MATERIALS	15	15	0	
REFUSE UPLIFT	24	30	(6)	over
REMOVAL & STORAGE COSTS	1	2	(1)	over
OTHER PROPERTY COSTS	126	110	16	under
OFFICE ACCOM-FACILITIES MANAGEMENT	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	30,945	30,974	(29)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	369	380	(11)	over
COMPUTER EQUIPMENT MAINTENANCE	10	10	0	
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,477	3,463	14	under
I.T. ELECTRONIC MESSAGING	64	76	(12)	over
EQUIPMENT, APPARATUS AND TOOLS	89	92	(3)	over
SMALL TOOLS	7	7	0	
AIDS FOR CLIENTS	121	195	(74)	over
ADAPTATIONS FOR CLIENTS	(4)	4	(8)	over
SUPPLIES FOR CLIENTS	53	52	1	under
FURNITURE - OFFICE	84	94	(10)	over
FURNITURE - GENERAL	114	109	5	under
FURNISHINGS (INCL. CROCKERY & LINEN)	22	26	(4)	over
MATERIALS	30	33	(3)	over
MATERIALS, APPARATUS AND EQUIPMENT	3,877	3,576	301	under
PUPIL EQUITY FUNDING	905	0	905	under
LIBRARY/RESOURCE CENTRE MATERIALS	96	87	9	under
AUDIO VISUAL	34	34	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	35	34	1	under
TV LICENCES - EDUCATION	12	18	(6)	over
FOODSTUFFS - GENERAL	251	253	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	135	133	2	under
OTHER SUPPLIES AND SERVICES	65	27	38	under
HEALTH AND SAFETY	75	1	74	under
CATERING - CONTRACT	2,606	2,645	(39)	over
CATERING - OUTWITH CONTRACT	10	10	0	
CATERING - EXTERNAL	29	19	10	under
ARTIST FEES / PERFORMING ARTS / ENTERTA	1	8	(7)	over
DELIVERY CHARGE	8	9	(1)	over
SUPPLIES AND SERVICES	12,576	11,395	1,181	under
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	18	31	(13)	over
POOL CAR CHARGES-FUEL	0	1	(1)	over
OTHER TRANSPORT COSTS	2	1	1	under
INSURANCE	3	4	(1)	over
FLEET SERVICES - REPAIRS	1	0	1	under
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	69	0	69	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	29	(2)	over
FLEET SERVICE CHARGES - LEASING	0	49	(49)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	23	21	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	5	(1)	over
FLEET SERVICE CHARGES - FUEL	99	140	(41)	over
FLEET SERVICE CHARGES - DRIVERS	1,290	1,291	(1)	over
FLEET SERVICE CHARGES - BUS ESCORTS	425	400	25	under
HIRE OF EXTERNAL VEHICLES	249	265	(16)	over
HIRE OF SKIPS	14	15	(1)	over
EXTERNAL TRANSPORT CONTRACT	4	5	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,513	6,512	1	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,085	8,389	(2,304)	over
PUPIL TRANSPORT - OTHER	225	386	(161)	over
TRANSPORT AND PLANT	15,051	17,544	(2,493)	over
ADMINISTRATION				
PRINTING AND STATIONERY	868	849	19	under
TELEPHONES	217	201	16	under
MOBILE PHONES	30	36	(6)	over
ADVERTISING - OTHER	15	8	7	under
POSTAGES/COURIERS	59	45	14	under
MEMBERSHIP FEES/SUBSCRIPTIONS	291	302	(11)	over
INSURANCE	76	76	0	
MEDICAL COSTS	26	29	(3)	over
LEGAL EXPENSES	0	2	(2)	over
HOSPITALITY / CIVIC RECOGNITION	35	37	(2)	over
SECURITY UPLIFT FEES	7	7	0	
OTHER ADMIN COSTS	4	7	(3)	over
CONFERENCES - OFFICIALS (incl associated costs)	53	1	52	under
TRAINING	479	391	88	under
ADMINISTRATION	2,160	1,991	169	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	4	(4)	over
OTHER COMMITTEES OF THE AUTHORITY	0	38	(38)	over
OTHER LOCAL AUTHORITIES	1,434	1,313	121	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,564	1,571	(7)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	14	14	0	
PAYMENTS TO OTHER BODIES	20,595	19,838	757	under
INDEPENDENT SCHOOL PLACES	4,507	5,891	(1,384)	over
CONTRACT SPEECH THERAPY	678	841	(163)	over
SCHOOL ACTIVITIES	620	430	190	under
RESEARCH GRANTS - EDUCATION	41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	7	19	under
P.E. FACILITIES	16	9	7	under
ACTIVITIES PROGRAMME	399	535	(136)	over
COUNSELLING	974	950	24	under
COPYRIGHT AGREEMENT	202	202	0	
VAT FREE EXCURSIONS - EDUCATION	57	53	4	under
PRIVATE INDIVIDUALS - GENERAL	36	36	0	
PAYMENT TO OTHER BODIES	31,163	31,773	(610)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	38,670	38,659	11	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	3	3	0	
PAYMENT TO CONTRACTORS	38,673	38,662	11	under
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	927	928	(1)	over
FOOTWEAR & CLOTHING GRANTS	1,869	1,751	118	under
WORK EXPERIENCE	1	0	1	under
TRANSFER PAYMENTS	2,797	2,679	118	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	3	0	3	under
I.T. EQUIPMENT LEASING - CONTRACT	366	357	9	under
FINANCING CHARGES	369	357	12	under
TOTAL EXPENDITURE	459,322	460,225	(903)	over
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,703)	(42,729)	26	over rec
CONTRIBUTIONS FROM OTHER BODIES	(2,233)	(2,455)	222	over rec
ESF GRANT	(817)	(817)	0	
FEES AND CHARGES - GENERAL	0	(1)	1	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,119)	(1,801)	682	over rec
PLAYGROUP ACCOMMODATION CHARGE	(10)	(8)	(2)	under rec
EARLY YEARS FEES	(373)	(1,591)	1,218	over rec
RENTAL INCOME	(20)	(15)	(5)	under rec
COURSE FEES	(52)	(52)	0	
OTHER INCOME	(25)	(97)	72	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0	
INCOME	(48,404)	(50,618)	2,214	over rec
NET EXPENDITURE	410,918	409,607	1,311	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2023 (No 14)

Finance and Corporate Resources

Committee

Service Departments :-

Finance Services - Strategy
 Finance Services - Transactions
 Audit and Compliance Services
 Information Technology Services
 Communications and Strategy Services
 Administration and Licensing Services
 Personnel Services

Position Before Transfer to Reserves

Transfers to Reserves as at 31/03/2023

Position After Transfers to Reserves at 31/03/2023

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers	Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	£m	£m	£m	£m	
2.291	2.303	(0.012)	(0.012)	2.291	2.291	0.000	
24.913	24.419	0.494	0.494	24.913	23.969	0.944	under
0.378	0.378	0.000	0.000	0.378	0.411	(0.033)	over
4.520	4.556	(0.036)	(0.036)	4.520	4.544	(0.024)	over
3.439	3.590	(0.151)	(0.151)	3.439	3.203	0.236	under
4.289	4.762	(0.473)	(0.473)	4.289	4.565	(0.276)	over
9.189	9.011	0.178	0.178	9.189	9.058	0.131	under
49.019	49.019	0.000	0.000	49.019	48.041	0.978	under
				0.000	0.978	(0.978)	over
				49.019	49.019	(0.000)	

Finance and Corporate Resources Variance Analysis 2022/2023 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	379k under	APT&C Basic / Superannuation / NI - 480k under	Finance Services (Transactions) - 477k under	The underspend is due to vacant posts within the Service.
			Personnel Services – 312k under	The underspend reflects the level of modern apprentices required, and staff working on other funded projects.
			<u>Administration, Legal and Licensing – (189k) over</u>	The overspend is mainly due to lower than anticipated staff turnover across the Service.
			<u>IT Services – (159k) over</u>	The overspend is mainly due to lower than anticipated staff turnover across the Service.
		Overtime - (105k) over	Finance Services (Transactions) - (81k) over	The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call center and overtime incurred in respect of processing Scottish Welfare Fund applications.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	86k under	<u>Fixtures and Fittings – 84k under</u>	<u>Finance Services (Transactions) – 84k under</u>	The underspend reflects lower than anticipated spend on fixtures and fittings.
Supplies and Services	(66k) over	<u>Computer Equipment Purchase – 80k under</u>	<u>Finance Services (Transactions) – 106k under</u>	The underspend reflects lower than anticipated spend on computer equipment purchases
			<u>Administration, Legal and Licensing – (65k) over</u>	The overspend reflects higher than anticipated spend on computer equipment purchases.
		<u>Computer Equipment Maintenance – (51k) Over</u>	<u>IT Services (54k) Over</u>	This overspend on rechargeable services is offset by Income over-recovery within IT Services.
		I.T Equipment Maintenance Contract – (49k) Over	<u>Personnel Services – (36k) Over</u>	This overspend reflects higher than anticipated spend on equipment maintenance within this service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Outsourced Mail – (43k) Over</u>	<u>Finance Services (Transactions) – (20k) Over</u> <u>Communications and Strategy – (37k) Over</u>	<p>This overspend reflects higher than anticipated spend on equipment maintenance within this service.</p> <p>This overspend on rechargeable services is offset by Income over-recovery within Communications and Strategy.</p>
Administration Costs	44k under	Printing and Stationery – 90k under Medical Costs – (96k) over <u>Legal Expenses – 64k under</u>	<u>Communications and Strategy – 80k under</u> Personnel Services – (90k) over <u>Finance Services (Transactions) – 36k under</u> <u>Personnel services – (26k) Over</u>	<p>This underspend reflects the lower than anticipated rechargeable spend on printing.</p> <p>This overspend is in relation to the level of medical referrals and the resultant costs experienced to date.</p> <p>This underspend relates to lower than anticipated spend on legal expenses.</p> <p>This underspend relates to lower than anticipated spend on legal expenses.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Other Admin Costs – 93k under	Finance services (Transactions) – 95k under	The underspend reflects Scottish Welfare Fund funding that will be carried forward for use in 2023/2024.
Payments to Other Bodies	605k under	<u>Youth Employment Training Initiative – 107k under</u> <u>Grants to Voluntary Organisations – 91k under</u> <u>Payments to Other Bodies – 481k under</u>	<u>Personnel Services – 107k under</u> <u>Administration, Legal and Licensing – 91k under</u> <u>Finance services (Transactions) – 180k under</u> <u>Communications and Strategy – 356k under</u>	<p>This underspend relates to lower than anticipated rechargeable spend, offset by income under-recovery.</p> <p>The underspend is due to the administrative grants being carried forward for use in 2023/2024.</p> <p>The underspend is due to Warm Welcome Initiative monies which will be carried forward for use in 2023/2024, this is partially offset by additional spend on Free School Meals payments during periods of industrial action.</p> <p>The underspend reflects the timing of spend on Participatory Budgeting Investment Monies, with the funding being carried forward into 2023/2024</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>External Audit Fees – (76k) over</u>	<u>Finance Services (Total Strategy) – (70k) over</u>	The overspend includes the increase in the external audit fee for 2022/2023.
Transfer Payments	1,436k under	Rent Allowance – 536k under/ Rent Rebates – 900k under	Finance Services (Transactions) – 536k under/ Finance Services (Transactions) – 900k under	The underspend in Transfer Payments reflects the demand led spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income.
Financing Charges	(95k) Over	I.T. Equipment Leasing – Contract – (66k) over	Personnel Services – (39k) over Administration, Legal and Licensing – (37k) over.	This overspend reflects the greater than anticipated costs of leasing IT Equipment. This overspend reflects the greater than anticipated costs of leasing IT Equipment.
Income	(1,450k) under recovered.	Statutory Additions – Cost of Collection – 608k Over Recovered Rent Rebates Subsidy (2,520k) under recovered/Rent Allowance Subsidy (451k) under recovered.	Finance Services (Transactions) - 608k over recovered. Finance services (Transactions) - (2,520k) under recovered/ Finance services (transactions) - (451k) under recovered.	This over-recovery reflects the level of activity in this area, which was greater than expected. This under-recovery of Income offsets the demand led spend on Rent Allowance and Rent Rebates in Transfer Payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>DHP – 1,003k over recovered.</u>	<u>Finance services (Transactions) – 1,003k over recovered.</u>	This over-recovery reflects greater than anticipated DHP income.
		<u>Contributions from Other Bodies – (156k) under recovered.</u>	<u>Personnel Services – (171k) under recovered.</u>	Under-recovery offset by underspend in rechargeable spend (payments to other bodies).
		<u>ESF Grant – 129k over recovered.</u>	<u>Personnel Services – 117k over recovered.</u>	Over-recovery reflects change in intervention rate on external income claimed for, when compared to value accrued.
		<u>Fees & Charges General – 202k over recovered.</u>	<u>Personnel Services – 193k over recovered.</u>	Over-recovery reflects greater than anticipated external income received.
		Other Income – 161k over recovered.	<u>Finance services (Transactions) – 32k over recovered.</u>	Over-recovery reflects greater than anticipated external income, mainly Procurement rebates.
			<u>IT Services – 165k over recovered.</u>	The over recovery reflects a higher than anticipated level of recharge income at the year-end, offset by increased spend (supplies and services).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges – Departments of the Authority – (147k) Under Recovered	<u>Personnel services – (50k) Under recovered.</u> Communications and Strategy – (85k) under Recovered	The under recovery reflects lower than anticipated income from recharges to other Resources, offset by a reduction in expenditure. The under recovery is offset by reduced rechargeable expenditure.

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023				
EMPLOYEE COSTS				
APT & C BASIC	28,921	28,452	470	under
APT & C OVERTIME	171	276	(105)	over
APT & C SUPERANNUATION	5,527	5,391	136	under
APT & C NIC	2,753	2,879	(126)	over
MANUAL BASIC	15	38	(23)	over
TRAVEL AND SUBSISTANCE	29	25	4	under
OTHER EMPLOYEE COSTS	203	111	92	under
PENSION INCREASES	869	916	(47)	over
ADDITIONAL PENSION COSTS	0	22	(22)	over
EMPLOYEE COSTS	38,488	38,110	379	under
PROPERTY COSTS				
RATES	42	40	2	under
RENT	22	43	(21)	over
SERVICE CHARGE	1	15	(14)	over
PROPERTY INSURANCE	1	1	0	
SECURITY COSTS	128	101	27	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	0	7	(7)	over
ELECTRICITY - CONTRACT	13	4	9	under
GAS	1	0	1	under
FIXTURE & FITTINGS	2,912	2,828	84	under
HEALTH & HYGIENE MATERIALS	0	1	(1)	over
REMOVAL & STORAGE COSTS	0	2	(2)	over
OTHER PROPERTY COSTS	13	3	10	under
PROPERTY COSTS	3,133	3,047	86	under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	3,820	3,740	80	under
COMPUTER EQUIPMENT MAINTENANCE	2,073	2,124	(51)	over
I.T. EQUIPMENT MAINT - CONTRACT	402	452	(49)	over
I.T. ELECTRONIC MESSAGING	128	158	(30)	over
EQUIPMENT, APPARATUS AND TOOLS	159	143	16	under
SMALL TOOLS	14	7	7	under
ADAPTATIONS FOR CLIENTS	0	1	(1)	over
SUPPLIES FOR CLIENTS	219	203	16	under
FURNITURE - OFFICE	1	5	(4)	over
MATERIALS	112	107	5	under
MATERIALS, APPARATUS AND EQUIPMENT	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	6	1	under
FOODSTUFFS - GENERAL	25	9	16	under
PROTECTIVE CLOTHING & UNIFORMS	4	3	1	under
OTHER SUPPLIES AND SERVICES	5,290	5,309	(20)	over
CATERING - OUTWITH CONTRACT	6	13	(7)	over
OUTSOURCED MAIL	144	187	(43)	over
FREE SCHOOL MEALS - COVID 19	0	2	(2)	over
SUPPLIES AND SERVICES	12,404	12,470	(66)	over
TRANSPORT AND PLANT				
POOL CAR CHARGES - RENTAL	24	10	14	under
POOL CAR CHARGES - FUEL	4	0	4	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	1	0	
FLEET SERVICE CHARGES - LEASING	1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	1	0	
FLEET SERVICE CHARGES - DRIVERS	36	39	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	0	3	(3)	over
TRANSPORT AND PLANT	67	56	11	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023				
ADMINISTRATION				
PRINTING AND STATIONERY	536	447	90	under
TELEPHONES	1,355	1,331	24	under
MOBILE PHONES	180	187	(7)	over
ADVERTISING - RECRUITMENT	28	43	(15)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	1	under
ADVERTISING - OTHER	123	126	(3)	over
POSTAGES/COURIERS	945	979	(34)	over
SMS MESSAGING	10	8	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	220	233	(13)	over
INSURANCE	140	140	0	
MEDICAL COSTS	215	311	(96)	over
LEGAL EXPENSES	171	107	64	under
HOSPITALITY / CIVIC RECOGNITION	30	35	(5)	over
PAYPOINT AGENCY FEES	70	74	(4)	over
SECURITY UPLIFT FEES	2	1	1	under
OTHER ADMIN COSTS	2,680	2,585	93	under
MEMBERS ALLOWANCES	1,788	1,813	(25)	over
CONFERENCES - MEMBERS (incl associated costs)	9	5	4	under
CONFERENCES - OFFICIALS (incl associated costs)	11	3	8	under
TRAINING	890	899	(8)	over
VOLUNTEERS' EXPENSES	0	7	(7)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	68	(26)	over
ADMINISTRATION	9,446	9,402	44	under
PAYMENT TO OTHER BODIES				
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	80	4	under
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	133	107	under
GRANTS TO VOLUNTARY ORGANISATIONS	678	587	91	under
PAYMENTS TO OTHER BODIES	8,322	7,841	481	under
EXTERNAL AUDIT FEES	516	592	(76)	over
PRIVATE INDIVIDUALS - GENERAL	1	3	(2)	over
PAYMENT TO OTHER BODIES	9,841	9,236	605	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	28	6	22	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	224	7	under
PAYMENT TO CONTRACTORS	259	230	29	under
TRANSFER PAYMENTS				
RENT ALLOWANCE	23,581	23,045	536	under
RENT REBATES	41,739	40,839	900	under
TRANSFER PAYMENTS	65,320	63,884	1,436	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023				
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	1	30	(29)	over
I.T. EQUIPMENT LEASING-CONTRACT	1,228	1,294	(66)	over
FINANCING CHARGES	1,229	1,324	(95)	over
TOTAL EXPENDITURE	140,187	137,759	2,429	under
INCOME				
NON RELEVANT GOVERNMENT GRANT	(850)	(845)	(5)	under rec
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	(1,423)	608	over rec
RENT REBATES SUBSIDY	(37,841)	(35,321)	(2,520)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	(22,616)	(451)	under rec
DWP SUBSIDY	(1,170)	(1,171)	1	over rec
DHP	0	(1,003)	1,003	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	(185)	100	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,638)	(3,482)	(156)	under rec
ESF GRANT	(739)	(868)	129	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(20)	(12)	under rec
FEES AND CHARGES - GENERAL	(4,392)	(4,593)	202	over rec
CHARGES TO HEALTH BOARDS	(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(221)	(223)	2	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,612)	(2,465)	(147)	under rec
RENTAL INCOME	(2)	0	(2)	under rec
HOME LOANS REPAYMENTS	0	(6)	6	over rec
BIRTH REGISTRATION	(35)	(21)	(15)	under rec
DEATH REGISTRATION	(71)	(66)	(5)	under rec
MARRIAGE STATUTORY FEES	(98)	(124)	25	over rec
EXTRACT ISSUE	(96)	(100)	4	over rec
MARRIAGES	(78)	(47)	(31)	under rec
CITIZENSHIP CEREMONIES	(10)	(10)	0	
CIVIL PARTNERSHIPS	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(71)	0	(71)	under rec
OTHER INCOME	(8,290)	(8,451)	161	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,842)	(6,632)	(210)	under rec
REALLOCATION OF SUPPORT COSTS	(75)	0	(75)	under rec
INCOME	(91,168)	(89,718)	(1,451)	under rec
NET EXPENDITURE	49,019	48,041	978	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2023 (No 14)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Position Before Transfer to Reserves

Transfers to Reserves as at 31/03/2023

Position After Transfers to Reserves at 31/03/2023

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers	Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	£m	£m	£m	£m	
9.340	9.340	0.000	0.000	9.340	9.237	0.103	under
9.613	9.955	(0.342)	(0.342)	9.613	9.721	(0.108)	over
18.953	19.295	(0.342)	(0.342)	18.953	18.958	(0.005)	over
				0.000	0.075	(0.075)	over
				18.953	19.033	(0.080)	over

Housing and Technical Resources (excl HRA) Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	451k under	APT&C Basic / Overtime / Superannuation / National Insurance – 1,665k under	Property Services – 1,931k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
			<u>Housing Services – (266k) over</u>	<u>This relates to the realignment of the Housing Advice and Support Team into the Central Homelessness Team and is offset by an underspend in Housing Administration within Payments to Other Bodies.</u>
		Manual Basic / Overtime / Superannuation / National Insurance - (1,262k) over	Property Services - (1,262k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,363k) over	Rates - (167k) over	Property Services - (167k) over	The overspend relates to the cost of relates into vacant shopping centre units.
		Rent - (73k) over	Property Services - (72k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		Service Charge - (484k) over	Property Services - (459k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Security Costs - 177k under	Property Services – 179k under	The level of security required varies depending on the workload demands and timing of capital and revenue works.
		Repairs and Maintenance - Internal /External Contractor – (790k) over	Property Services – (777k) over	Overspend relates to additional expenditure in property maintenance and estates services.
		Housing - Rent W/O Bad Periods - 346k over	Property Services – 204k under	The underspend reflects a lower than anticipated level of bad debt provision across the estates portfolio.
			Housing Services – 142k under	The underspend reflects a lower than anticipated level of bad debt provision across homelessness services.
		Electricity - (120k) over	Property Services - (117k) over	This relates to the current market prices for utilities which is currently higher than budget.
		Gas - (67k) over	Property Services - (63k) over	This relates to the current market prices for utilities which is currently higher than budget.
		<u>Fixtures and Fittings – (75k) over</u>	<u>Housing Services – (75k) over</u>	<u>This relates to the furniture costs within homeless temporary accommodation and is demand led.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Refuse Uplift - (112k) over	Property Services - (106k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	2,252k under	IT Equipment Maint-Contract – 156k under	Property Services – 162k under	The cost of the IT systems within Property Services were lower than anticipated reflecting the age of the current system. A new system is under development.
		Materials/Stores – 2,002k under	Property Services – 2,001k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Transport and Plant	259k under	<u>Purchase of Plant – (66k) over</u>	<u>Property Services – (66k) over</u>	<u>This reflects the purchase of plant in order to enable required revenue and capital works to be delivered.</u>
		Fleet Service Charges Vehicle Maintenance – (60k) over	Property Services – (56k) over	The costs for maintaining vehicles has been higher than budgeted levels.
		Fleet Service Charges Hired Vehicles - 99k under	Property Services – 99k under	Leasing cost for vehicles is higher than anticipated due to price increases and vehicle requirements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Hire of External Plant - 198k under	Property Services - 198k 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.
		Hire of Scaffolding – 101k under	Property Services - 101k under	Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.
Administration Costs	(123k) over	<u>Mobile Phones – (52k) over</u>	<u>Property Services – (50k) over</u>	<u>This reflects the requirement for mobile phones.</u>
		<u>Membership Fees / Subscriptions – (56k) over</u>	<u>Property Services – (55k) over</u>	<u>This relates to the purchase of membership and subscriptions in relation to architects.</u>
Payments to Other Bodies	215k under	<u>Payments to Other Bodies – 92k under</u>	<u>Property Services – 81k under</u>	<u>This relates to the costs in relation to care and repair advice and support which was lower than anticipated.</u>
		<u>Other Committees of the Authority – (61k) over</u>	<u>Property Services – (43k) over</u>	<u>This relates to building services with internal support charges for plant store being slightly higher than budgeted.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>Housing Administration – 294k under</u>	<u>Housing Services – 294k under</u>	<u>This relates to the realignment of the Housing Advice and Support Team into the Central Homelessness Team and is offset by an overspend Employee Costs.</u>
		<u>Assistance to Home Owners (150k) over</u>	<u>Property Services – (150k) over</u>	<u>This variance reflects a higher than anticipated demand for owners grants relating to the participation in the Housing Investment projects.</u>
Payments to Contractors	1,269k under	Payments to Private Contractors – 1,928k under	Property Services – 1,819k 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.
			Housing Services – 109k under	The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.
		Payments to External Consultants - (659k) over	Property Services - (659k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(2,939k) under recovered	<u>Fees and Charges - 242k over recovered</u>	<u>Property Services – 217k over recovered</u>	<u>This relates to service charge income in relation to Office Accommodation charged to external customers and is offset by higher building running costs.</u>
		Rental Income - (182k) under recovered	Property Services - (182k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		<u>Other Income – (64k) under recovered</u>	<u>Housing Services – £90k over recovered</u>	<u>This reflects funding allocations within Homeless services for R RTP funded posts within the central homelessness team.</u>
			<u>Property Services – (154k) under recovered</u>	<u>This relates to building services minor income streams which are variable each financial year, for example election cost recovery.</u>
		<u>House Rents – (248k) under recovered</u>	<u>Housing Services – (248k under)</u>	<u>This under recovery relates mainly to rent from temporary accommodation stock.</u>
		Recovery from Capital / Recharges - Departments of the Authority - (2,990k) under recovered	Property Services - (2,990k) 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Year End T/fer to Balance Sheet – 294k over recovered</u>	<u>Property Services – 294k over recovered</u>	<u>This relates to a higher than anticipated drawdown from specific reserves in relation to IJB related adaptations spend which was higher than budgeted.</u>

* The underlined variances represent new variances since the last report

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	15,516	14,362	1,154	under
APT & C OVERTIME	211	216	(5)	over
APT & C SUPERANNUATION	3,003	2,710	293	under
APT & C NIC	1,742	1,520	223	under
MANUAL BASIC	18,755	19,314	(559)	over
MANUAL OVERTIME	588	1,139	(551)	over
MANUAL SUPERANNUATION	3,610	3,695	(85)	over
MANUAL NIC	2,041	2,108	(67)	over
TRAVEL AND SUBSISTANCE	25	14	11	under
OTHER EMPLOYEE COSTS	262	227	35	under
PENSION INCREASES	602	599	3	under
ADDITIONAL PENSION COSTS	13	14	(1)	over
EMPLOYEE COSTS	46,368	45,918	451	under
PROPERTY COSTS				
RATES	2,153	2,320	(167)	over
SCOTTISH WATER - UNMETERED CHARGES	12	20	(8)	over
SCOTTISH WATER - METERED CHARGES	241	232	9	under
RENT	1,665	1,738	(73)	over
SERVICE CHARGE	141	625	(484)	over
FACTORING CHARGES	9	0	9	under
OTHER ACCOMMODATION COSTS	2,577	2,577	0	-
BED AND BREAKFAST	32	19	13	under
PROPERTY INSURANCE	311	309	2	under
SECURITY COSTS	299	122	177	under
GROUND MAINTENANCE	52	58	(6)	over
GROUPS MAINTENANCE ADDITIONAL WORKS	10	7	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,087	3,708	(621)	over
LIFE CYCLE MAINTENANCE	3,578	2,990	588	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	789	1,546	(757)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	2	(2)	over
HOUSING - RENT FREE ACCOMMODATION	0	15	(15)	over
HOUSING - RENT W/O UNLET PERIODS	846	806	40	under
HOUSING - RENT W/O BAD PERIODS	858	512	346	under
ASBESTOS	0	7	(7)	over
ELECTRICITY - CONTRACT	977	1,097	(120)	over
ELECTRICITY - NON CONTRACT	29	18	11	under
GAS	557	624	(67)	over
HEATING OIL	12	26	(14)	over
FIXTURE & FITTINGS	1,306	1,381	(75)	over
JANITOR SERVICE	164	152	12	under
CLEANING CONTRACT	407	395	12	under
CLEANING OUTWITH CONTRACT	0	26	(26)	over
CLEANING MATERIALS	10	18	(8)	over
WINDOW CLEANING	2	2	0	-
PEST CONTROL	6	4	2	under
REFUSE UPLIFT	405	517	(112)	over
REMOVAL & STORAGE COSTS	48	54	(6)	over
OTHER PROPERTY COSTS	511	461	50	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	1,174	(61)	over
ACCOMMODATION RECHARGE TO USERS	33	41	(8)	over
PROPERTY COSTS	22,240	23,603	(1,363)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	474	431	43	under
COMPUTER EQUIPMENT MAINTENANCE	6	0	6	under
I.T. EQUIPMENT MAINT-CONTRACT	222	66	156	under
EQUIPMENT, APPARATUS AND TOOLS	46	4	42	under
ADAPTATIONS FOR CLIENTS	500	500	0	-
FURNITURE - OFFICE	0	1	(1)	over
FURNITURE - GENERAL	0	11	(11)	over
FURNISHINGS	0	17	(17)	over
MATERIALS	12,753	9,503	3,250	under
STOCK/STORE ISSUES	0	1,248	(1,248)	over
AUDIO VISUAL	10	8	2	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	3	0	3	under
TV LICENCES - EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	28	16	under
OTHER SUPPLIES AND SERVICES	285	263	22	under
HEALTH AND SAFETY	1	5	(4)	over
CATERING - CONTRACT	1	0	1	under
OUTSOURCED MAIL	0	6	(6)	over
DELIVERY CHARGE	0	2	(2)	over
SUPPLIES AND SERVICES	14,348	12,096	2,252	under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	125	191	(66)	over
FLEET SERVICES - FUEL	0	20	(20)	over
FLEET SERVICES - VEHICLE HIRE	57	57	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	118	(7)	over
POOL CAR RECHARGE - FUEL	26	1	25	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
OTHER TRANSPORT COSTS	0	4	(4)	over
TRANSPORT INSURANCE	44	44	0	-
PLANT SERVICES	7	10	(3)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	330	390	(60)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	17	(10)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	3	12	under
FLEET SERVICE CHARGES LEASING	1,401	1,418	(17)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	102	99	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	12	36	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	117	166	(49)	over
FLEET SERVICE CHARGES FUEL	860	873	(13)	over
HIRE OF EXTERNAL PLANT	257	59	198	under
HIRE OF SCAFFOLDING	1,077	976	101	under
HIRE OF SKIPS	33	0	33	under
TAXI CHARGES - CONTRACTED	28	26	2	under
TRANSPORT AND PLANT	4,746	4,487	259	under
ADMINISTRATION				
PRINTING AND STATIONERY	84	75	9	under
TELEPHONES	94	66	28	under
MOBILE PHONES	53	105	(52)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	4	3	under
ADVERTISING - OTHER	6	1	5	under
POSTAGES/COURIERS	21	43	(22)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	69	(56)	over
INSURANCE	216	210	6	under
MEDICAL COSTS	16	38	(22)	over
LEGAL EXPENSES	17	31	(14)	over
PETTY OUTLAYS	12	14	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	1	1	under
PAYPOINT AGENCY FEES	0	2	(2)	over
OTHER ADMIN COSTS	13	6	7	under
TRAINING	0	10	(10)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	457	0	-
CENTRAL ADMINISTRATION	2,616	2,618	(2)	over
ADMINISTRATION	3,627	3,750	(123)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,009	2,070	(61)	over
PAYMENTS TO OTHER BODIES	1,311	1,219	92	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,129	1,212	(83)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	726	603	123	under
HOUSING ADMINISTRATION	1,170	876	294	under
ASSISTANCE TO HOME OWNERS	2,264	2,414	(150)	over
PRIVATE INDIVIDUALS - GENERAL	572	572	0	-
PAYMENT TO OTHER BODIES	9,181	8,966	215	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	18,194	16,266	1,928	under
PAYMENT TO EXTERNAL CONSULTANTS	306	965	(659)	over
PAYMENT TO CONTRACTORS	18,500	17,231	1,269	under
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	152	180	(28)	over
INTEREST ON REVENUE BALANCES	2	0	2	under
FINANCING CHARGES	154	180	(26)	over
TOTAL EXPENDITURE	119,164	116,231	2,934	under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(2,508)	(2,507)	(1)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	(436)	(24)	under rec
FEES AND CHARGES - GENERAL	(591)	(833)	242	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	(46)	(2)	under rec
RENTAL INCOME	(4,775)	(4,593)	(182)	under rec
HOUSE RENTS	(5,599)	(5,351)	(248)	under rec
OTHER INCOME	(2,788)	(2,724)	(64)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(846)	(1,038)	192	over rec
REALLOCATION OF SUPPORT COSTS	(1,629)	(1,473)	(156)	under rec
RECOVERY FROM CAPITAL	(42,616)	(31,363)	(11,253)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(37,971)	(40,669)	2,698	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	(99)	(5,664)	5,565	over rec
YEAR END T/FER TO BALANCE SHEET	(281)	(575)	294	over rec
INCOME	(100,211)	(97,272)	(2,939)	under rec
NET EXPENDITURE	18,953	18,959	(5)	over

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	299k under	APT&C - Basic / Overtime / Superannuation / National Insurance - 324k under	HRA	The variance relates to vacancies across the service.
Property Costs	(7,613k) over	<u>Office Accommodation Costs – 86k under</u>	<u>HRA</u>	<u>Reflects reduced building costs in relation to Lindsay House which is currently operating at reduced occupancy.</u>
		<u>Grounds Maintenance - (256k) over</u>	<u>HRA</u>	<u>The overspend reflects the increased demand for special uplifts / special requests this year.</u>
		Repairs and Maintenance - Internal and External Contractor - (8,525k) over	HRA	The net overspend reflects the current demand for repairs and continuing high cost and volume of voids. This also includes the cost of damage due to severe weather in December.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing - Rent Free Accommodation - (102k) over	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		Housing - Rent W/O Unlet Periods - (172k) over	HRA	This budget is demand led and the overspend reflects the current pressure in void properties.
		<u>Housing – Rent W/O Bad Periods – 1,869k under</u>	<u>HRA</u>	<u>This underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.</u>
		Electricity / Gas / Heating Oil / Solid Fuel – (159k) over	HRA	The overspend reflects the current demand and price.
		<u>Fixture and Fittings – (210k) over</u>	<u>HRA</u>	<u>This budget is demand led and the overspend reflects the increased demand during the year.</u>
		Cleaning Contract - (81k) over	HRA	This overspend is due to inflationary price increases.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(184k) over	<u>Computer Equipment Purchase – (213k) over</u>	HRA	<u>This reflects a change to the timing of the new IT system under development and the costs to support existing IT systems.</u>
		<u>I.T. Equipment Maint – Contract – 162k under</u>	HRA	<u>This reflects a change to the timing of the new IT system under development and is offset by overspends in Computer Equipment Purchase.</u>
		<u>Outsourced Mail – (80k) over</u>	HRA	<u>This reflects the cost of omnidox documentation charges and is offset by underspends elsewhere within the service.</u>
Transport and Plant	68k under	<u>Fleet Services Charges (Various) – 61k under</u>	HRA	<u>Reflects reduced usage of embedded vehicles following changes to working practices.</u>
Administration Costs	112k under	Legal Expenses - 58k under	HRA	This budget is demand led and the underspend reflects the lower than anticipated levels of eviction actions during the year.
		<u>Internal Support Services Allocation – 22k under</u>	HRA	<u>This reflects a reduction in the recharge from the Council's support departments.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Financing Charges	4,732k under	Interest – Debt Charges – 4,133k under	HRA	The overall level of debt charge was lower than anticipated due to the profile of funding requirements.
		<u>I.T. Equipment Leasing Contract – (64k over)</u>	<u>HRA</u>	<u>The overspend reflects cost of IT to deliver services.</u>
		<u>Interest on Revenue Balances – 663k under</u>	<u>HRA</u>	<u>The level of interest received reflects the level of balances and interest rates being higher than anticipated.</u>
Income	2,634k over recovered	<u>Sales – Department of the Authority – (154k) under recovered</u>	<u>HRA</u>	<u>This relates to realignment of internal funding in relation to the Housing Advice and Support Team, now based in Central Homelessness.</u>
		<u>Fees and Charges – General – 292k over recovered</u>	<u>HRA</u>	<u>This over recovery is due to an increased level of rechargeable repairs and also one-off work carried out on behalf of owner occupiers.</u>
		House Rents – 574k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Insurance Recoveries – 1,502k over recovered</u>	<u>HRA</u>	<u>This over recovery reflects an increase in the level of insurable repairs carried out, namely expected recovery levels in relation to the severe weather incident in December.</u>
		Year End Transfer to the Balance Sheet – 490k over recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net overspend across the service. This is mainly as a result of the aforementioned cost of repairs, offset by underspends in bad debt and interest on revenue balance. The drawdown from reserves was lower than forecast, but higher than budget.

* 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	11,150	10,838	312	under
APT & C OVERTIME	86	176	(90)	over
APT & C SUPERANNUATION	1,983	2,017	(34)	over
APT & C NIC	1,163	1,027	136	under
MANUAL BASIC	0	8	(8)	over
MANUAL OVERTIME	0	2	(2)	over
MANUAL SUPERANNUATION	0	2	(2)	over
MANUAL NIC	0	1	(1)	over
TRAVEL AND SUBSISTANCE	40	6	34	under
OTHER EMPLOYEE COSTS	0	43	(43)	over
PENSION INCREASES	219	213	6	under
ADDITIONAL PENSION COSTS	0	9	(9)	over
EMPLOYEE COSTS	14,641	14,342	299	under
PROPERTY COSTS				
RATES	105	63	42	under
SCOTTISH WATER - UNMETERED CHARGES	4	7	(3)	over
SCOTTISH WATER - METERED CHARGES	8	13	(5)	over
RENT	6	0	6	under
SERVICE CHARGE	65	98	(33)	over
OTHER ACCOMMODATION COSTS	31	0	31	under
BED AND BREAKFAST	0	16	(16)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	38	17	under
GROUND MAINTENANCE	4,257	4,513	(256)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,836	38,937	(8,101)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	1,369	(492)	over
HOUSING - RENT FREE ACCOMMODATION	155	257	(102)	over
HOUSING - RENT W/O UNLET PERIODS	2,354	2,526	(172)	over
HOUSING - RENT W/O BAD PERIODS	3,294	1,425	1,869	under
ASBESTOS	139	71	68	under
FIXED ELECTRICAL	0	1	(1)	over
EPC	0	1	(1)	over
ELECTRICITY - CONTRACT	1,008	900	108	under
ELECTRICITY - NON CONTRACT	0	0	0	-
GAS	301	581	(280)	over
HEATING OIL	54	43	11	under
SOLID FUEL	4	2	2	under
FIXTURE & FITTINGS	58	268	(210)	over
JANITOR SERVICE	74	30	44	under
CLEANING CONTRACT	384	465	(81)	over
CLEANING MATERIALS	60	22	38	under
WINDOW CLEANING	16	56	(40)	over
PEST CONTROL	122	119	3	under
REFUSE UPLIFT	0	43	(43)	over
REMOVAL & STORAGE COSTS	14	10	4	under
OTHER PROPERTY COSTS	35	54	(19)	over
PROPERTY COSTS	45,239	52,852	(7,613)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	297	510	(213)	over
COMPUTER EQUIPMENT RENTAL	0	22	(22)	over
COMPUTER EQUIPMENT MAINTENANCE	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	47	162	under
I.T. ELECTRONIC MESSAGING	0	5	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	13	5	8	under
AIDS FOR CLIENTS	0	2	(2)	over
FURNITURE - OFFICE	10	5	5	under
FURNITURE - GENERAL	0	14	(14)	over
MATERIALS	0	10	(10)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	4	(4)	over
FOODSTUFFS - GENERAL	6	28	(22)	over
PROTECTIVE CLOTHING & UNIFORMS	12	9	3	under
LAUNDRY COSTS	16	15	1	under
OTHER SUPPLIES AND SERVICES	31	22	9	under
HEALTH AND SAFETY	15	4	11	under
OUTSOURCED MAIL	0	80	(80)	over
SUPPLIES AND SERVICES	609	793	(184)	over
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	29	(3)	over
POOL CAR RECHARGE - FUEL	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	24	(1)	over
FLEET SERVICE CHARGES LEASING	72	73	(1)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	34	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	8	under
FLEET SERVICE CHARGES FUEL	21	0	21	under
STORAGE	4	0	4	under
TAXI CHARGES - CONTRACTED	0	1	(1)	over
TRANSPORT AND PLANT	195	127	68	under
ADMINISTRATION				
PRINTING AND STATIONERY	61	53	8	under
BULK PRINTING	53	51	2	under
TELEPHONES	84	92	(8)	over
MOBILE PHONES	27	50	(23)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	22	under
ADVERTISING - OTHER	12	0	12	under
POSTAGES/COURIERS	132	125	7	under
SMS MESSAGING	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	24	14	under
MEDICAL COSTS	25	36	(11)	over
LEGAL EXPENSES	61	3	58	under
PETTY OUTLAYS	4	2	2	under
HOSPITALITY / CIVIC RECOGNITION	0	1	(1)	over
GIRO BANK AGENCY FEES	9	0	10	under
PAYPOINT AGENCY FEES	49	43	5	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	15	24	(9)	over
CONFERENCES - OFFICIALS	7	2	5	under
TRAINING	0	5	(5)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	5,017	22	under
ADMINISTRATION	5,644	5,532	112	under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,964	2,934	30	under
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	3	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	3	28	under
PAYMENTS TO OTHER BODIES	32	106	(74)	over
PRIVATE INDIVIDUALS - GENERAL	111	111	0	-
PAYMENT TO OTHER BODIES	3,141	3,154	(13)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	70	10	under
PAYMENT TO EXTERNAL CONSULTANTS	20	65	(45)	over
PAYMENT TO CONTRACTORS	100	135	(35)	over
FINANCING CHARGES				
INTEREST-DEBT CHARGES	18,325	14,192	4,133	under
I.T. EQUIPMENT LEASING-CONTRACT	67	131	(64)	over
CFCR	26,050	26,050	0	-
INTEREST ON REVENUE BALANCES	(67)	(730)	663	under
FINANCING CHARGES	44,375	39,643	4,732	under
TOTAL EXPENDITURE	113,944	116,578	(2,634)	over
INCOME				
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(1,015)	(154)	under rec
FEES AND CHARGES - GENERAL	(2,967)	(3,259)	292	over rec
RENTAL INCOME	(460)	(408)	(52)	under rec
HOUSE RENTS	(100,503)	(101,077)	574	over rec
LOCK UP RENTS	(2,589)	(2,557)	(32)	under rec
INSURANCE RECOVERIES	(250)	(1,752)	1,502	over rec
OTHER INCOME	(1,789)	(1,884)	95	over rec
REALLOCATION OF SUPPORT COSTS	(717)	(619)	(98)	under rec
TMC BALANCE TO BAL SHEET	0	(17)	17	over rec
YEAR END T/FER TO BALANCE SHEET	(3,500)	(3,990)	490	over rec
INCOME	(113,944)	(116,578)	2,634	over rec
NET EXPENDITURE	0	0	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 31 March 2023 (No 14)

Social Work Resources

Committee

Service Departments :-

Performance and Support Services
 Children and Families
 Adults and Older People
 Justice and Substance Misuse

Position Before Transfer to Reserves

Transfers to Reserves as at 31/03/2023

Position After Transfers to Reserves at 31/03/2023

Annual Budget	Forecast for Year Before Transfers	Annual Forecast Variance Before Transfers	Annual Forecast Variance After Transfers	Budget Proportion 31/03/23	Actual to Period 14 31/03/23 Before Transfers	Variance 31/03/23 Before Transfers	
£m	£m	£m	£m	£m	£m	£m	
7.153	6.474	0.679	0.679	7.153	6.368	0.785	under
42.454	43.610	(1.156)	(1.156)	42.454	43.749	(1.295)	over
165.334	159.699	5.635	0.000	165.334	159.699	5.635	under
1.152	0.675	0.477	0.477	1.152	0.642	0.510	under
216.093	210.458	5.635	0.000	216.093	210.458	5.635	under
				0.000	5.635	(5.635)	over
				216.093	216.093	(0.000)	

Social Work Resources Variance Analysis 2022/23 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	4,875k under	Admin and Clerical Staff - 1,077k under	Performance and Support - 446k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People - 546k under	This is a result of Scheduling Assistant vacancies which are being actively recruited.
		Managerial Support Specialist - (699k) over	Performance and Support - 251k under	This underspend relates to recent new funding for the administration of Adult Disability Payments. The recruitment process is underway.
			Adults and Older People - (1,050k) 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.
			Children and Families - (159k) over	The overspend is a result of turnover being less than anticipated to date.
			Justice - 259k under	This is a result of vacancies which are actively being recruited.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers - 1,787k under	Children and Families - 539k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - 1,185k under	This is a result of vacancies which are actively being recruited.
			Justice - 63k under	This is a result of vacancies which are actively being recruited.
		Hospital Social Workers - (94k) over	Adult and Older People – (94k) over	The overspend is a result of turnover being less than anticipated and additional hours being worked.
		Instructors - 444k under	Adults and Older People - 444k under	This underspend relates to vacancies within day care services as a result of some service not being fully operational throughout the year.
		Care Staff - (1,474k) over	Children and Families - (293k) 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 - (1,181k) over	This overspend relates to the additional cost of the pay award.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers - 3,136k under	Adults and Older People - 3,136k under	The underspend is a result of vacancies during the year. The anticipated underspend will be transferred to Reserves at the year-end.
		Other Employee Costs - 683k under	Adults and Older People - 317k under	The underspend is due to new funding for workforce development where recruitment is progressing.
			Children and Families - 323k under	The underspend is due to new funding for the Whole Family Wellbeing Fund where recruitment is progressing.
		Additional pension costs - (58k) over	Adults and Older People - (53k) over	This is offset by an underspend in basic pay.
Supplies and Services	137k under	<u>Equipment, apparatus, and tools - 71k under</u>	Adults and Older People - 67k under	This underspend is within the newly opened Blantyre Hub, reflecting the timing of orders.
		<u>Aids and adaptions - (183k) over</u>	Adults and Older People - (181k) over	This overspend reflects the requirement to purchase additional, and replace existing, assistive technology equipment, which is used to support service users to remain at home.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Protective clothing & uniform - (110k) over</u>	Adults and Older People - (104k) over	The overspend reflects Homecare uniform orders placed.
		Catering contract - 222k under	Adult and Older People - 222k under	There is an underspend as a consequence of building-based day services currently not being fully operational throughout the year.
		Catering contract - Outwith contract - 74k under	Adult and Older People - 76k under	There is an underspend as a consequence of building-based day services currently not being fully operational throughout the year.
Transport and Plant	(59k) over	Pool car charges - rental - (135k) over	Children and Families - (67k) over	This overspend reflects the current level of usage for pool cars.
		Other Transport costs - (120k) over	Children and Families - (148k) over	This reflects the commitments in respect of transporting children to and from school or respite.
		Fleet Service charges - Drivers - 242k under	Performance & Support - 50k under	There has been a reduction in driver spend due to the decrease in the number of routes during COVID.
			Adult and Older People - 192k under	There has been a reduction in driver spend due to the decrease in the number of routes during COVID.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	1,676k under	Other Committees of the Authority - 665k under	Children and Families - 665k under	This underspend relates to a non-recurring underspend in the Whole Family Wellbeing funding where recruitment is progressing.
		Payments to Voluntary Organisations - 959k under	Children and Families - 155k under	This is non-recurring underspend in relation to Supported Accommodation which is being used to fund pressures elsewhere within the Service.
			Adult and Older People - 802k under	This is a non-recurring underspend remaining from the Carers Act and will be transferred to Reserves at year-end.
		Payments to other bodies - 405k under	Children and Families - 459k under	This underspend relates to a non-recurring underspend due to the Whole Family Wellbeing funding.
			Adult and Older People - (122k) over	This overspend relates to the Data sharing project which offsets with the underspend in Payments to health board. This has been corrected in 23/24.
		<u>Payments to Health Board - 102k under</u>	Adult and Older People - 144k under	This underspend relates to the Data sharing project which offsets with the overspend in payment to other bodies. This has been corrected in 23/24.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Private individuals - general - 100k under	Children and Families - 108k under	The underspend relates to the Supported Carer service where recruitment for the service is ongoing.
		Social Work Foster Parents - (264k) over	Children and Families - (264k) over	This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
		Social Work - Adoption Allowances - (172k) over	Children and Families - (172k) over	This expenditure is in relation to the fee paid to external organisations for the matching of a child to an external permanent adoption placement.
		<u>Direct Payments - (137k) over</u>	Adult and Older People - (140k) over	This overspend is due to new and backdated payment for Direct Payments.
Payment to Contractors	(1,367) over	Long Term Care - (398) over	Children and Families - (2,436) over	This overspend is a result of the continuing requirement for children's residential external school placements.
			Adult and Older People - 2,038k under	The underspend offsets overspends in Free Personal Care with a budget realignment being required.
		<u>CET allocation - Home Care - 1,030k under</u>	Adult and Older People - 988k under	This underspend reflects the current demand for the external home care service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Respite - (453k) over	Children and Families - (187k) over	The overspend reflects the demand for respite services to support young people and their families.
			Adult and Older People - (266k) over	This overspend reflects the current demand for respite.
		<u>Day care - 183k under</u>	Adult and Older People - 183k under	There is an underspend as a consequence of building based day services not being fully operation at the start of year due to COVID-19 pandemic.
		<u>Home support - 57k under</u>	Adult and Older People - 57k under	This underspend reflects the demand for the service.
		<u>Free personal nursing care - (1,343k) over</u>	Adult and Older People - (1,343k) over	This overspend will be offset with the underspend in Care homes.
		<u>Respite awaiting long term care - (185k) over.</u>	Adult and Older People - (185k) over	This overspend is in relation to service users in care homes for respite awaiting a care home placement.
		<u>Day related activities - (56k) over</u>	Adult and Older People - (94k) over	This overspend reflects the current commitment for day opportunities services and is partially offset by the underspend

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		<u>Payment to External Consultants - (82k) over</u>	Children and Families - (69k) over	in Daycare above. The overspend relates to consultancy costs for Fostering and Adoption and for Child Protection Committees.
Transfer Payments	(203k) over	Direct Assistance to Persons - (197k) over	Children and Families - (167k) over	This overspend relates to demand for kinship care.
Income	717k over recovered	Non relevant Government grant - 112k over recovered. <u>Resource transfer income from the Health Board - (58k) under recovered</u>	Adult and Older People - (95k) under recovered Children and Families - 95k over recovered Justice - (112k) over recovered Adult and Older People - (58k) under recovered	This under recovery is due to State hospital funding for posts not currently filled. The over recovery is non-recurring in relation to grant funding for the Scottish Attainment Fund. The over recovery is non-recurring resulting from additional services being provided on a pan Lanarkshire basis. This under recovery relates to the NHS Ayrshire & Arran increase in bad debt.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies - 164k over recovered	Children and Families - (158k) over Recovered	This is due mainly due to higher funding being received for UASC and Care Leavers.
		Fees and Charges - General - (389k) under recovered	Adults and Older People - (412k) under recovered.	The under recovery is due to bad debt provision and is offset by an underspend in care homes.
		Fees and Charges - Other Local Authorities - (141k) under recovered	Adults and Older People - (179k) 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 - 1,109k over recovered.	Adults and Older People - 1,124k over recovered	This over recovery relates to income received from NHS Lanarkshire for winter pressures, delayed discharge and the social care drawdown from reserves.

* 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 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS OVERTIME	0	2	(2)	over
ADMIN & CLERICAL STAFF - APT&C BASIC	5,157	4,182	975	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	18	102	(84)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	916	774	142	under
ADMIN & CLERICAL STAFF - APT&C NIC	376	332	44	under
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	21,609	21,402	207	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	780	(732)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,925	3,990	(65)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,342	2,451	(109)	over
BASIC GRADE SOCIAL WORKERS BASIC	12,004	10,533	1,471	under
BASIC GRADE SOCIAL WORKERS OVERTIME	35	86	(51)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,215	2,015	200	under
BASIC GRADE SOCIAL WORKERS NIC	1,362	1,195	167	under
HOSPITAL SOCIAL WORKERS BASIC	408	462	(54)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	26	(26)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	77	81	(4)	over
HOSPITAL SOCIAL WORKERS NIC	44	54	(10)	over
INSTRUCTORS BASIC	1,609	1,249	360	under
INSTRUCTORS SUPERANNUATION	273	226	47	under
INSTRUCTORS NIC	149	112	37	under
CARE STAFF - APT&C BASIC	17,944	18,212	(268)	over
CARE STAFF - APT&C OVERTIME	680	1,410	(730)	over
CARE STAFF - APT&C SUPERANNUATION	3,133	3,350	(217)	over
CARE STAFF - APT&C NIC	1,688	1,947	(259)	over
HOME CARERS BASIC	23,429	20,810	2,619	under
HOME CARERS OVERTIME	1,920	2,029	(109)	over
HOME CARERS SUPERANNUATION	4,147	3,679	468	under
HOME CARERS NIC	2,124	1,966	158	under
TRAVEL AND SUBSISTENCE	383	347	36	under
OTHER EMPLOYEE COSTS	3,277	2,594	683	under
PENSION INCREASES	328	289	39	under
ADDITIONAL PENSION COSTS	0	58	(58)	over
EMPLOYEE COSTS	111,620	106,745	4,875	under
PROPERTY COSTS				
RATES	363	371	(8)	over
SCOTTISH WATER - UNMETERED CHARGES	44	39	5	under
SCOTTISH WATER - METERED CHARGES	163	136	27	under
RENT	499	610	(111)	over
SERVICE CHARGE	0	4	(4)	over
PROPERTY INSURANCE	31	164	(133)	over
SECURITY COSTS	32	59	(27)	over
GROUND MAINTENANCE	3	1	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	40	84	(44)	over
LIFE CYCLE MAINTENANCE	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	55	75	(20)	over
SOLID FUEL HEATING MAINTENANCE	0	1	(1)	over
ELECTRICITY - CONTRACT	869	491	378	under
GAS	589	627	(38)	over
FIXTURE & FITTINGS	0	2	(2)	over
CLEANING CONTRACT	325	350	(25)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	209	191	18	under
HEALTH & HYGIENE MATERIALS	127	194	(67)	over
WINDOW CLEANING	11	6	5	under
PEST CONTROL	1	0	1	under
REFUSE UPLIFT	40	47	(7)	over
REMOVAL & STORAGE COSTS	1	3	(2)	over
OTHER PROPERTY COSTS	170	143	27	under
PROPERTY COSTS	3,572	3,599	(27)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	839	929	(90)	over
COMPUTER EQUIPMENT MAINTENANCE	38	17	21	under
I.T. EQUIPMENT MAINT-CONTRACT	253	275	(22)	over
I.T. ELECTRONIC MESSAGING	243	285	(42)	over
EQUIPMENT, APPARATUS AND TOOLS	201	130	71	under
SMALL TOOLS	2	7	(5)	over
AIDS & ADAPTIONS	3,390	3,573	(183)	over
SUPPLIES FOR CLIENTS	579	480	99	under
FURNITURE - OFFICE	64	37	27	under
FURNITURE - GENERAL	119	103	16	under
FURNISHINGS (INCL. CROCKERY & LINEN)	30	34	(4)	over
MATERIALS	10	6	4	under
MATERIALS, APPARATUS AND EQUIPMENT	0	12	(12)	over
AUDIO VISUAL	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	1	(1)	over
PROVISIONS - GENERAL	178	185	(7)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	565	520	45	under
BEVERAGES	63	47	16	under
SCHOOL MILK	37	33	4	under
PROTECTIVE CLOTHING & UNIFORMS	351	461	(110)	over
LAUNDRY COSTS	7	11	(4)	over
OTHER SUPPLIES AND SERVICES	55	34	21	under
CATERING - CONTRACT	435	213	222	under
CATERING - OUTWITH CONTRACT	92	18	74	under
DELIVERY CHARGE	0	2	(2)	over
SUPPLIES AND SERVICES	7,551	7,414	137	under
TRANSPORT AND PLANT				
PURCHASE OF VEHICLES	4	2	2	under
POOL CAR CHARGES-RENTAL	124	259	(135)	over
POOL CAR CHARGES-FUEL	68	30	38	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	2	6	under
OTHER TRANSPORT COSTS	803	923	(120)	over
INSURANCE	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	85	134	(49)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	3	(3)	over
FLEET SERVICE CHARGES - LEASING	446	483	(37)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	32	32	0	
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	32	56	(24)	over
FLEET SERVICE CHARGES - FUEL	412	398	14	under
FLEET SERVICE CHARGES - DRIVERS	2,785	2,543	242	under
HIRE OF EXTERNAL VEHICLES	7	0	7	under
HIRE OF SKIPS	0	3	(3)	over
EXTERNAL TRANSPORT CONTRACT	0	1	(1)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	2	(2)	over
PUPIL TRANSPORT - OTHER	0	4	(4)	over
TRANSPORT AND PLANT	4,837	4,896	(59)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION				
PRINTING AND STATIONERY	110	134	(24)	over
TELEPHONES	206	240	(34)	over
MOBILE PHONES	307	324	(17)	over
ADVERTISING - RECRUITMENT	4	4	0	
ADVERTISING - OTHER	22	26	(4)	over
POSTAGES/COURIERS	60	58	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	42	37	5	under
INSURANCE	70	70	0	
MEDICAL COSTS	49	49	0	
LEGAL EXPENSES	297	273	24	under
HOSPITALITY / CIVIC RECOGNITION	5	18	(13)	over
OTHER ADMIN COSTS	58	57	1	under
CONFERENCES - OFFICIALS (incl associated costs)	6	6	0	
TRAINING	23	22	1	under
INTERNAL SUPPORT SERVICES ALLOCATION	410	400	10	under
ADMINISTRATION	1,669	1,718	(49)	over
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	662	0	662	under
OTHER LOCAL AUTHORITIES	30	21	9	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	23	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,857	2,898	959	under
PAYMENTS TO OTHER BODIES	3,488	3,083	405	under
PAYMENTS TO HEALTH BOARD	1,458	1,356	102	under
PRIVATE INDIVIDUALS - GENERAL	935	835	100	under
SOCIAL WORK - FOSTER PARENTS	6,282	6,546	(264)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	90	78	12	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	822	(172)	over
DIRECT PAYMENTS	9,399	9,536	(137)	over
PAYMENT TO OTHER BODIES	26,874	25,198	1,676	under
PAYMENT TO CONTRACTORS				
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	10	10	0	
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,069	1,192	(123)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	63,219	63,617	(398)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	30,224	29,194	1,030	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,624	3,077	(453)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,113	930	183	under
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	21,240	21,180	60	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,802	8,145	(1,343)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	0	185	(185)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	6,196	6,252	(56)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	117	(82)	over
PAYMENT TO CONTRACTORS	132,532	133,899	(1,367)	over
TRANSFER PAYMENTS				
DIRECT ASSISTANCE TO PERSONS	3,779	3,976	(197)	over
SECTION PAYMENTS	52	58	(6)	over
TRANSFER PAYMENTS	3,831	4,034	(203)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES				
LEASING CHARGES - FINANCE	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	388	454	(66)	over
FINANCING CHARGES	389	454	(65)	over
TOTAL EXPENDITURE	292,875	287,957	4,918	under
INCOME				
NON RELEVANT GOVERNMENT GRANT	(8,461)	(8,573)	112	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,602)	(24,544)	(58)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(817)	(981)	164	over rec
SALES - SALE OF MEALS	(10)	(3)	(7)	under rec
FEES AND CHARGES - GENERAL	(5,951)	(5,562)	(389)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(883)	(742)	(141)	under rec
CHARGES TO HEALTH BOARDS	(34,756)	(35,865)	1,109	over rec
FEES AND CHARGES - OTHER BODIES	(130)	(136)	6	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(217)	(191)	(26)	under rec
RENTAL INCOME	(27)	(27)	0	
OTHER INCOME	(528)	(475)	(53)	under rec
REALLOCATION OF SUPPORT COSTS	(400)	(400)	0	
INCOME	(76,782)	(77,499)	717	over rec
NET EXPENDITURE	216,093	210,458	5,635	under

Report

9

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2023/2024
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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 2023 to 14 July 2023.

2. Recommendation(s)

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

- (1) that the break-even position on the General Fund Revenue Account at 14 July 2023, (section 4 and Appendix 1), be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 14 July 2023 (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 16 August 2023.
- 3.2. Section 4 of this overview report will summarise the 2023/2024 position for the Council's General Fund Revenue Account to 14 July 2023, and section 5, the position on the Housing Revenue Account for the same period.

4. 2023/2024 General Services

4.1. General Services Current Position as at 14 July 2023

As at 14 July 2023, the position on the General Services budget is break-even. The position across Resources is detailed in Appendix 1.

4.2. **Children and Families:** As previously reported, budget pressures within Children and Families are continuing into 2023/2024 in relation to residential placements, fostering and kinship care, some of which is a legacy from the pandemic.

4.3. As previously advised to Social Work Committee (28 June 2023), there is one-off funding identified totalling £9.2 million, and this is available this financial year to contribute towards these residual Children and Families' pressures.

4.4. The Social Work Resources position as at 14 July 2023 assumes funding will be available and will be drawn down later in the financial year, as required. The Resource are working towards managing the overall budget pressure in Children and Families by 2024/2025.

- 4.5. **Adults and Older People:** Within Adults and Older People, the outcome of the Job Evaluation exercise for Home Carers will result in recurring costs of approximately £7 million from 2023/2024. These costs are not included in the IJB budget set for 2023/2024. As at 14 July, costs of £1.9 million have been incurred in relation to the cost of the grade changes. These costs are incurred through the IJB budget. As a consequence of the reporting requirements for these integrated authorities, these costs also appear within the figures included in Appendix 1. This does not show as an overspend in Appendix 1 as there is sufficient budget available at this stage in the financial year to cover the additional costs incurred to date.
- 4.6. Officers within the IJB are looking to identify solutions. These solutions and an overall recovery plan will be reported to the IJB on 19 September 2023 and, subject to their approval, budgets will be realigned.
- 5. Housing Revenue Account Position as at 14 July 2023**
- 5.1. As at 14 July 2023, Appendix 2 shows a break-even position against the phased budget on the Housing Revenue Account.
- 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. Inflationary and budget pressures experienced this year increase the risk of overspend however this is mitigated going forward through provision of additional funds in next year's budget strategy, and through the one-off use of reserves in the current year.
- 9.2. The actual impact will continue to be reviewed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise position in this report 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)

7 August 2023

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 14 July 2023

Contact for Further Information

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

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E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 14 July 2023 (No.4)

Resource / Committee

	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 14/07/23	Actual to 14/07/23	Variance to 14/07/23	
	£m	£m	£m	£m	£m	£m	
Departments:							
Community and Enterprise Resources	129.568	129.568	0.000	32.158	32.158	0.000	
Facilities, Waste and Grounds	77.505	77.505	0.000	18.260	18.170	0.090	under
Leisure and Culture	23.227	23.227	0.000	5.340	5.340	0.000	
Planning and Regulatory	4.966	4.966	0.000	1.385	1.228	0.157	under
Environmental and Sustainable Development	4.995	4.995	0.000	0.869	0.846	0.023	under
Roads, Transportation and Fleet	18.875	18.875	0.000	6.304	6.574	(0.270)	over
Education Resources	417.667	417.667	0.000	119.307	119.307	0.000	
Education	417.667	417.667	0.000	119.307	119.307	0.000	
Finance and Corporate Resources	40.774	40.774	0.000	18.057	18.057	0.000	
Finance Services - Strategy	2.118	2.118	0.000	0.949	0.916	0.033	under
Finance Services - Transactions	18.397	18.397	0.000	6.087	5.894	0.193	under
Audit and Compliance Services	0.374	0.374	0.000	0.169	0.187	(0.018)	over
Information Technology Services	5.226	5.226	0.000	5.446	5.404	0.042	under
Communications and Strategy Services	2.754	2.754	0.000	1.065	1.085	(0.020)	over
Administration and Licensing Services	4.239	4.239	0.000	1.400	1.480	(0.080)	over
Personnel Services	7.666	7.666	0.000	2.941	3.091	(0.150)	over
Housing and Technical Resources	14.176	14.176	0.000	13.441	13.441	0.000	
Housing Services	8.464	8.464	0.000	2.721	2.721	0.000	
Property Services	5.712	5.712	0.000	10.720	10.720	0.000	
Social Work Resources	214.719	214.719	0.000	61.098	61.098	0.000	
Performance and Support Services	6.358	6.358	0.000	1.558	1.470	0.088	under
Children and Families	37.215	37.215	0.000	11.982	12.107	(0.125)	over
Adults and Older People	170.058	170.058	0.000	46.996	46.996	0.000	
Justice and Substance Misuse	1.088	1.088	0.000	0.562	0.525	0.037	under
Joint Boards	2.053	2.053	0.000	0.632	0.632	0.000	
	818.957	818.957	0.000	244.693	244.693	0.000	

Summary

	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 14/07/23	Actual to 14/07/23	Variance to 14/07/23
	£m	£m	£m	£m	£m	£m
Service Departments Total	818.957	818.957	0.000	244.693	244.693	0.000
CFCR	0.012	0.012	0.000	0.000	0.000	0.000
Loan Charges	23.669	23.669	0.000	0.000	0.000	0.000
Corporate Items	2.073	2.073	0.000	0.041	0.041	0.000
Corporate Items (Strategy)	15.211	15.211	0.000	0.000	0.000	0.000
2023/24 Investments – Transfers to Reserves	3.276	3.276	0.000	0.000	0.000	0.000
			0.000			
Total Expenditure	863.198	863.198	0.000	244.734	244.734	0.000
Council Tax	178.602	178.602	0.000	54.954	54.954	0.000
Less: Council Tax Reduction Scheme	(23.278)	(23.278)	0.000	(7.162)	(7.162)	0.000
Net Council Tax	155.324	155.324	0.000	47.792	47.792	0.000
General Revenue Grant	319.300	319.300	0.000	98.246	98.246	0.000
Non-Domestic Rates	341.536	341.536	0.000	105.088	105.088	0.000
Transfer from Reserves	47.038	47.038	0.000	47.038	47.038	0.000
Total Income	863.198	863.198	0.000	298.164	298.164	0.000
Net Expenditure / (Income)	0.000	0.000	0.000	(53.430)	(53.430)	0.000

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 14 July 2023 (No.4)

Budget Category**Service Departments:****Expenditure**

	Annual Budget	Annual Forecast	Annual Forecast Variance	Budget Proportion to 14/07/23	Actual to 14/07/23	Variance to 14/07/23	
	£m	£m	£m	£m	£m	£m	
Employee Cost	611.305	611.305	0.000	165.272	165.738	(0.466)	over
Property Costs	61.080	61.080	0.000	11.040	11.203	(0.163)	over
Supplies and Services	61.744	61.744	0.000	15.702	16.143	(0.441)	over
Transport Costs	44.896	44.896	0.000	13.556	14.206	(0.650)	over
Administration Costs	15.522	15.522	0.000	3.074	3.105	(0.031)	over
Payments to Other Bodies	73.935	73.935	0.000	24.259	24.197	0.062	under
Payments to Contractors	245.026	245.026	0.000	56.634	54.906	1.728	under
Transfer Payments	6.248	6.248	0.000	3.485	3.509	(0.024)	over
Housing Benefits	65.302	65.302	0.000	15.641	15.641	0.000	
Financing Charges (controllable)	2.346	2.346	0.000	0.273	0.277	(0.004)	over
Total	1,187.404	1,187.404	0.000	308.936	308.925	0.011	under
Service Departments Total	1,187.404	1,187.404	0.000	308.936	308.925	0.011	under
CFCR	0.012	0.012	0.000	0.000	0.000	0.000	
Loan Charges	23.669	23.669	0.000	0.000	0.000	0.000	
Corporate Items	2.073	2.073	0.000	0.041	0.041	0.000	
Corporate Items (Strategy)	15.211	15.211	0.000	0.000	0.000	0.000	
2023/24 Investments – Transfers to Reserves	3.276	3.276	0.000	0.000	0.000	0.000	
Total Expenditure	1,231.645	1,231.645	0.000	308.977	308.966	0.011	under
Income							
Housing Benefit Subsidy	60.258	60.258	0.000	14.010	14.010	0.000	
Other Income	308.189	308.189	0.000	50.233	50.222	(0.011)	under rec.
Council Tax (Net of Council Tax Reduction Scheme)	155.324	155.324	0.000	47.792	47.792	0.000	
General Revenue Grant	319.300	319.300	0.000	98.246	98.246	0.000	
Non-Domestic Rates	341.536	341.536	0.000	105.088	105.088	0.000	
Transfer from Reserves	47.038	47.038	0.000	47.038	47.038	0.000	
Total Income	1,231.645	1,231.645	0.000	362.407	362.396	(0.011)	under rec.
Net Expenditure / (Income)	0.000	0.000	0.000	(53.430)	(53.430)	0.000	

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 14 July 2023 (No.4)
Housing Revenue Account

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 14/07/23 £m	Actual to 14/07/23 £m	Variance to 14/07/23 £m		%	Note
Employee Costs	14.253	14.253	0.000	3.781	3.816	(0.035)	over	(0.9%)	a
Property Costs	50.929	50.929	0.000	10.910	11.259	(0.349)	over	(3.2%)	1
Supplies & Services	0.433	0.433	0.000	0.159	0.177	(0.018)	over	(11.3%)	
Transport & Plant	0.196	0.196	0.000	0.045	0.049	(0.004)	over	(8.9%)	
Administration Costs	5.570	5.570	0.000	0.152	0.137	0.015	under	9.9%	
Payments to Other Bodies	2.974	2.974	0.000	0.634	0.661	(0.027)	over	(4.3%)	
Payments to Contractors	0.100	0.100	0.000	0.025	0.025	0.000	-	0.0%	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	27.162	27.162	0.000	5.904	5.904	0.000	-	0.0%	
Total Controllable Expenditure	101.617	101.617	0.000	21.610	22.028	(0.418)	over	(1.9%)	
Total Controllable Income	(115.940)	(115.940)	0.000	(28.015)	(28.113)	0.098	over recovered	0.3%	2, a
Transfer to/(from) Balance Sheet	(4.907)	(4.907)	0.000	(0.377)	(0.697)	0.320	over recovered	84.9%	3
Net Controllable Expenditure	(19.230)	(19.230)	0.000	(6.782)	(6.782)	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	19.230	19.230	0.000	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	(6.782)	(6.782)	0.000	-	0.0%	

Variance Explanations

1. The net overspend reflects the volume and cost of repairs and maintenance, including additional costs for the internal contractor. There is also an overspend in relation to cleaning charges.
2. The additional income is due to the favourable timing of new build and purchased council housing units being available to rent.
3. The timing impact of the net overspend requires a higher than budgeted transfer from reserves at this time.

Virements

- a. Realignment of Housing Advice and Support Team Establishment Costs. Net £0.000m: (Employee Costs £0.396m); Income £0.396m.

Report

10

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	24 August 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget 2023/2024 - 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 on the Council's revenue budget for 2023/2024.

2. Recommendation(s)

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

- (1) that the 2023/2024 detailed financial analysis for each of the individual Resources and the Housing Revenue Account, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for the period to 14 July 2023. The detailed papers cover the General Services and also the Housing Revenue Account.

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

- ♦ An Executive Summary showing the top-level position.
- ♦ Details of the most significant variances across Subjective headings and across Services.
- ♦ A line-by-line trend analysis of the total Resource expenditure and income across Subjective headings.

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)

27 July 2023

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 14 July 2023

Contact for Further Information

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

Jackie Taylor, Head of Finance

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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Community and Enterprise Resources

Committee

Service Departments :-

Facilities, Waste and Grounds

Leisure and Culture

Planning and Regulatory Services

Environmental and Sustainable Development

Roads, Transportation and Fleet

Total Community and Enterprise Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
77.505	77.505	0.000	18.260	18.170	0.090 under
23.227	23.227	0.000	5.340	5.340	0.000
4.966	4.966	0.000	1.385	1.228	0.157 under
4.995	4.995	0.000	0.869	0.846	0.023 under
18.875	18.875	0.000	6.304	6.574	(0.270) over
129.568	129.568	0.000	32.158	32.158	0.000

Community and Enterprise Resources Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	694k under	APT&C Basic/Superannuation/NI - 897k under	Facilities, Waste and Grounds Services - 420k under Planning and Regulatory Services - 170k under Roads, Transportation and Fleet Services - 294k under	The variance is mainly due to vacant posts which are currently being progressed.
		Overtime - (172k) over	Facilities, Waste and Grounds Services - (142k) over	The overtime variance is mainly within Grounds due to vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses. There is also an overspend within Waste due to high staff absences and vehicle availability as a result of outstanding vehicle repairs. It is currently offset by underspends in basic pay above due to staff turnover.
			Roads, Transportation and Fleet Services - (17k) over	This variance relates to overtime within Fleet Services due to staff vacancies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Additional Pension Costs - (33k) over	Planning and Regulatory Services - (13k) over	This variance is due to overtime worked and is offset by vacancies.
			Facilities, Waste and Grounds Services - (23k) over	The overspend relates to the ongoing cost of early retirals.
Supplies and Services	(60k) over	Food Stuffs General - (55k) over	Facilities, Waste and Grounds Services - (50k) over	The overspend mainly relates to the price increase in the cost of food.
Transport and Plant	(329k) over	Fleet Services - Vehicle Hires - (47k) over	Roads, Transportation and Fleet - (47k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (270k) over	Roads, Transportation and Fleet - (270k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
Administration	(23k) over	Medical Costs - (12k) over	Facilities, Waste and Grounds Services - (10k) over	The overspend reflects a higher than anticipated level of medical referrals to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(264k) under recovered	Sales General - (72k) under recovered	Facilities, Waste and Grounds Services - (72k) under recovered	The under recovery is due to a decrease of school meals within Facilities Management due to demand.
		Fees and Charges - General - (105k) under recovered	Facilities, Waste and Grounds Services - (29k) 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 - 14k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
			Roads, Transportation and Fleet - (93k) under recovered	The under recovery is within Parking where the demand is less than anticipated.
		Recharges - Departments of the Authority - (81k) under recovered	Roads, Transportation and Fleet - (70k) under recovered	The current level of income from capital works is lower than anticipated within Roads Construction.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	73,644	419	under	19,189	18,291	898	under
APT & C OVERTIME	1,563	(23)	over	230	402	(172)	over
APT & C SUPERANNUATION	12,331	(72)	over	3,212	3,292	(80)	over
APT & C NIC	6,065	29	under	1,582	1,503	79	under
TRAVEL AND SUBSISTENCE	74	(1)	over	17	15	2	under
OTHER EMPLOYEE COSTS	135	(3)	over	125	136	(11)	over
PENSION INCREASES	1,107	(10)	over	325	314	11	under
ADDITIONAL PENSION COSTS	0	(15)	over	0	33	(33)	over
EMPLOYEE COSTS	94,919	324	under	24,680	23,986	694	under
PROPERTY COSTS							
RATES	944	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	25	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	102	0		19	19	0	
RENT	232	(1)	over	19	19	0	
SERVICE CHARGE	42	0		9	9	0	
FACTORING CHARGES	16	0		13	13	0	
PROPERTY INSURANCE	280	0		0	0	0	
SECURITY COSTS	44	0		13	13	0	
GROUND MAINTENANCE	8	0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(3)	over	1	3	(2)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	0	4	(4)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	29	(4)	over	2	5	(3)	over
FIXED ELECTRICAL	0	(2)	over	0	0	0	
ELECTRICITY - CONTRACT	954	0		23	22	1	under
GAS	206	1	under	34	31	3	under
HEATING OIL	14	0		2	2	0	
CLEANING CONTRACT	20	1	under	15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	434	1	under	100	104	(4)	over
HEALTH & HYGIENE MATERIALS	25	0		7	7	0	
REFUSE UPLIFT	404	0		76	76	0	
OTHER PROPERTY COSTS	17	2	under	11	17	(6)	over
PROPERTY COSTS	3,806	(9)	over	344	359	(15)	over
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	538	(12)	over	262	248	14	under
COMPUTER EQUIPMENT MAINTENANCE	45	1	under	9	9	0	
I.T. EQUIPMENT MAINT-CONTRACT	287	6	under	41	48	(7)	over
I.T. ELECTRONIC MESSAGING	74	0		1	0	1	under
EQUIPMENT, APPARATUS AND TOOLS	937	3	under	190	189	1	under
SMALL TOOLS	107	0		1	0	1	under
ADAPTATIONS FOR CLIENTS	0	0		0	2	(2)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	0		35	35	0	
MATERIALS	7,539	2	under	1,797	1,807	(10)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0	0	0	
FOODSTUFFS - GENERAL	5,015	(7)	over	1,398	1,453	(55)	over
PROTECTIVE CLOTHING & UNIFORMS	186	(1)	over	44	47	(3)	over
LAUNDRY COSTS	10	1	under	3	2	1	under
OTHER SUPPLIES AND SERVICES	1,167	21	under	116	114	2	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,588	0		3	3	0	
OUTSOURCED MAIL	0	0		0	2	(2)	over
DELIVERY CHARGE	1	0		0	0	0	
I- PROCUREMENT ERRORS	0	(20)	over	0	0	0	
SUPPLIES AND SERVICES	17,615	(6)	over	3,900	3,960	(60)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT							
PURCHASE OF PLANT	228	0		0	7	(7)	over
FLEET SERVICES - DRIVERS	58	0		0	0	0	
FLEET SERVICES - FUEL	3,119	(1)	over	1,015	1,016	(1)	over
FLEET SERVICES - VEHICLE HIRE	1,085	(22)	over	399	446	(47)	over
POOL CAR CHARGES - RENTAL	52	0		17	17	0	
POOL CAR CHARGES - FUEL	22	0		2	0	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0	0	0	
OTHER TRANSPORT COSTS	63	1	under	14	16	(2)	over
TRANSPORT INSURANCE	93	0		15	15	0	
LICENCES	491	(2)	over	163	167	(4)	over
FLEET SERVICES - REPAIRS	1,474	(106)	over	509	779	(270)	over
PLANT SERVICES	19	0		1	1	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,205	(13)	over	1,165	1,179	(14)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	278	0		58	58	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	10	9	1	under
FLEET SERVICE CHARGES - LEASING	5,398	(8)	over	3,156	3,158	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	1,151	(3)	over	355	353	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	12	0		3	2	1	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	224	2	under	36	37	(1)	over
FLEET SERVICE CHARGES - FUEL	3,243	5	under	720	716	4	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	3	under	9	0	9	under
HIRE OF EXTERNAL PLANT	287	0		94	94	0	
HIRE OF SKIPS	17	0		5	5	0	
TRANSPORT AND PLANT	21,774	(142)	over	7,746	8,075	(329)	over
ADMINISTRATION							
PRINTING AND STATIONERY	123	(1)	over	36	37	(1)	over
TELEPHONES	105	0		0	0	0	
MOBILE PHONES	64	0		1	0	1	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0	0	0	
ADVERTISING - OTHER	75	(1)	over	20	20	0	
POSTAGES/COURIERS	31	0		12	12	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	55	(1)	over	12	15	(3)	over
INSURANCE	260	0		28	28	0	
MEDICAL COSTS	5	(6)	over	4	16	(12)	over
LEGAL EXPENSES	2	0		1	3	(2)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		0	1	(1)	over
INTERNET AGENCY FEES	23	0		7	7	0	
SECURITY UPLIFT FEES	26	0		0	0	0	
OTHER ADMIN COSTS	3	(1)	over	0	1	(1)	over
CONFERENCES - MEMBERS (incl associated	0	0		0	3	(3)	over
TRAINING	2	0		0	1	(1)	over
ADMINISTRATION	785	(10)	over	121	144	(23)	over
PAYMENT TO OTHER BODIES							
SPTE: ANNUAL BUS SUBSIDY	1,892	0		946	946	0	
SPTE: BUS OTHER	258	0		129	129	0	
SPTE: FERRIES	29	0		15	15	0	
SPTE: UNDERGROUND	1,318	0		659	659	0	
SPTE: OTHER	1,727	0		864	864	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		30	30	0	
OTHER LOCAL AUTHORITIES	105	0		11	14	(3)	over
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0	0	0	
PAYMENTS TO OTHER BODIES	601	0		125	122	3	under
EXTERNAL AUDIT FEES	3	0		0	0	0	
PAYMENT TO OTHER BODIES	6,125	0		2,779	2,779	0	

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS							
PAYMENT TO TRADING SERVICES CONTRACTOR	779	2	under	0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		119	119	0	
PAYMENT TO PRIVATE CONTRACTOR	44,822	(5)	over	11,297	11,298	(1)	over
PAYMENT TO CONTRACTORS	45,903	(3)	over	11,416	11,417	(1)	over
TRANSFER PAYMENTS							
CONCESSIONARY FARES	617	0		308	308	0	
TRANSFER PAYMENTS	617	0		308	308	0	
FINANCING CHARGES							
LEASING CHARGES - FINANCE	0	0		0	1	(1)	over
LEASING CHARGES - OPERATIONAL	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	184	(2)	over	7	8	(1)	over
FINANCING CHARGES	185	(2)	over	7	9	(2)	over
TOTAL EXPENDITURE	191,729	152	under	51,301	51,037	264	under
INCOME							
MILK SUBSIDIES FROM THE E.U.	(37)	0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(392)	0		(314)	(314)	0	
SALES - GENERAL	(3,978)	(37)	under rec	(825)	(753)	(72)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		(74)	(74)	0	
FEES AND CHARGES - GENERAL	(9,246)	(94)	under rec	(2,074)	(1,969)	(105)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,140)	14	over rec	(2,345)	(2,349)	4	over rec
RENTAL INCOME	(18)	0		0	0	0	
FLEET SERVICES	(11,737)	(7)	under rec	(3,519)	(3,505)	(14)	under rec
OTHER INCOME	(1,531)	3	over rec	(475)	(479)	4	over rec
RECOVERY FROM CAPITAL	(1,333)	0		(27)	(27)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,629)	(31)	under rec	(9,490)	(9,409)	(81)	under rec
TOTAL INCOME	(62,161)	(152)	under rec	(19,143)	(18,879)	(264)	under rec
NET EXPENDITURE	129,568	0		32,158	32,158	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Education Resources

Committee

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
417.667	417.667	0.000	119.307	119.307	0.000
417.667	417.667	0.000	119.307	119.307	0.000

Education Resources Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	197k under	APT&C Basic / Superannuation / National Insurance - 224k under	Schools - 224k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
Transport and Plant	(287k) over	Pupil Transport - Strathclyde Passenger Transport - (287k) over	Schools - (287k) 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	(393k) over	Independent School Places - (369k) over	Schools - (369k) 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	482k over recovered	Early Years Fees - 479k over recovered	Early Years - 479k over recovered	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 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
TEACHERS BASIC	174,259	0		48,370	48,370	0	
TEACHERS SUPERANNUATION	39,353	0		11,030	11,030	0	
TEACHERS NI	18,002	0		5,529	5,529	0	
DAILY TEACHERS BASIC	1,241	0		1,240	1,240	0	
DAILY TEACHERS SUPERANNUATION	24	0		24	24	0	
DAILY TEACHERS NI	14	0		14	14	0	
TEACHERS TRAINING	502	0		60	60	0	
APT&C BASIC	69,476	38	under	18,180	18,048	132	under
APT&C OVERTIME	4	0		4	4	0	
APT&C SUPERANNUATION	12,654	16	under	3,558	3,508	50	under
APT&C NIC	4,870	4	under	1,370	1,328	42	under
MANUAL BASIC	22	0		22	22	0	
MANUAL SUPERANNUATION	4	0		4	4	0	
MANUAL NIC	2	0		2	2	0	
SESSIONAL WORK	34	0		33	33	0	
TRAVEL AND SUBSISTANCE	226	0		51	51	0	
OTHER EMPLOYEE COSTS	145	0		83	83	0	
PENSION INCREASES	434	1	under	107	107	0	
PREMATURE RETIRALS	4,660	0		1,258	1,258	0	
ADDITIONAL PENSION COSTS	0	(12)	over	0	27	(27)	over
EMPLOYEE COSTS	325,926	47	under	90,939	90,742	197	under
PROPERTY COSTS							
RATES	15,010	0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	733	0		171	171	0	
RENT	266	0		64	64	0	
SERVICE CHARGE	39	0		31	31	0	
PROPERTY INSURANCE	482	0		1	1	0	
SECURITY COSTS	68	0		19	19	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	53	0		8	7	1	under
LIFE CYCLE MAINTENANCE	2	0		2	2	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	24	0		24	24	0	
ADAPTIONS - INTERNAL CONTRACTORS	95	0		63	63	0	
ELECTRICITY - CONTRACT	5,278	0		0	0	0	
GAS	4,962	0		522	522	0	
HEATING OIL	164	0		14	14	0	
SOLID FUEL	171	0		44	44	0	
JANITOR SERVICE	104	0		11	11	0	
JANITORIAL SUPPLIES	20	0		0	0	0	
CLEANING CONTRACT	310	0		102	102	0	
CLEANING OUTWITH CONTRACT	8	0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	215	0		174	174	0	
HEALTH & HYGIENE MATERIALS	45	0		0	0	0	
WINDOW CLEANING	4	0		0	0	0	
REFUSE UPLIFT	22	0		4	4	0	
OTHER PROPERTY COSTS	774	0		60	60	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		882	882	0	
PROPERTY COSTS	30,735	0		2,200	2,199	1	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	105	0		105	105	0	
COMPUTER EQUIPMENT RENTAL	1	0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,092	0		1,287	1,287	0	
I.T. ELECTRONIC MESSAGING	36	0		8	8	0	
EQUIPMENT, APPARATUS AND TOOLS	62	0		13	13	0	
SMALL TOOLS	1	0		1	1	0	
AIDS FOR CLIENTS	118	0		41	41	0	
ADAPTATIONS FOR CLIENTS	5	0		0	0	0	
SUPPLIES FOR CLIENTS	2	0		1	1	0	
FURNITURE - OFFICE	11	0		7	7	0	
FURNITURE - GENERAL	104	0		21	21	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	8	0		7	7	0	
MATERIALS	14	0		11	11	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,790	0		697	712	(15)	over
PUPIL EQUITY FUNDING	7,363	0		0	0	0	
SAC FUNDING	919	0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	79	0		17	17	0	
AUDIO VISUAL	18	0		10	10	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		4	4	0	
TV LICENCES - EDUCATION	23	0		1	1	0	
FOODSTUFFS - GENERAL	20	0		0	0	0	
PROTECTIVE CLOTHING & UNIFORMS	24	0		12	12	0	
LAUNDRY COSTS	1	0		0	0	0	
OTHER SUPPLIES AND SERVICES	23	0		0	0	0	
HEALTH AND SAFETY	150	0		47	47	0	
CATERING - CONTRACT	2,700	0		103	103	0	
CATERING - OUTWITH CONTRACT	9	0		1	1	0	
CATERING - EXTERNAL	6	0		4	4	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	10	0		8	8	0	
DELIVERY CHARGE	3	0		3	3	0	
SUPPLIES AND SERVICES	16,704	0		2,409	2,424	(15)	over
TRANSPORT AND PLANT							
FLEET SERVICES - FUEL	7	0		7	7	0	
POOL CAR CHARGES-RENTAL	10	0		10	10	0	
OTHER TRANSPORT COSTS	2	0		1	1	0	
INSURANCE	3	0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	45	3	under	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	14	(2)	over	7	7	0	
FLEET SERVICE CHARGES - LEASING	66	0		39	39	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	(3)	over	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	1	1	0	
FLEET SERVICE CHARGES - FUEL	126	5	under	14	14	0	
FLEET SERVICE CHARGES - DRIVERS	1,031	0		24	24	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		107	107	0	
HIRE OF EXTERNAL VEHICLES	104	0		95	95	0	
HIRE OF SKIPS	5	(1)	over	3	3	0	
EXTERNAL TRANSPORT CONTRACT	5	(1)	over	3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,742	0		1,171	1,171	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,083	(90)	over	2,291	2,578	(287)	over
PUPIL TRANSPORT - OTHER	137	0		23	23	0	
TRANSPORT AND PLANT	13,642	(90)	over	3,796	4,083	(287)	over
ADMINISTRATION							
PRINTING AND STATIONERY	360	0		167	167	0	
TELEPHONES	231	0		4	1	3	under
MOBILE PHONES	7	0		0	0	0	
ADVERTISING - OTHER	11	0		0	0	0	
POSTAGES/COURIERS	72	0		11	11	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	71	0		70	70	0	
INSURANCE	76	0		0	0	0	
MEDICAL COSTS	6	0		6	6	0	
HOSPITALITY / CIVIC RECOGNITION	2	0		2	2	0	
SECURITY UPLIFT FEES	2	0		1	1	0	
OTHER ADMIN COSTS	2	0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	53	4	under	12	0	12	under
TRAINING	117	0		99	99	0	
ADMINISTRATION	1,010	4	under	372	357	15	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	0	(1)	over	0	0	0	
OTHER LOCAL AUTHORITIES	1,431	0		111	137	(26)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		1,563	1,563	0	
PAYMENTS TO OTHER BODIES	19,749	0		5,747	5,747	0	
INDEPENDENT SCHOOL PLACES	4,507	(200)	over	1,365	1,734	(369)	over
CONTRACT SPEECH THERAPY	678	0		0	0	0	
SCHOOL ACTIVITIES	232	0		230	230	0	
RESEARCH GRANTS - EDUCATION	43	0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		9	7	2	under
P.E. FACILITIES	97	0		4	4	0	
ACTIVITIES PROGRAMME	533	0		52	52	0	
COUNSELLING	1,146	0		147	147	0	
COPYRIGHT AGREEMENT	211	0		211	211	0	
VAT FREE EXCURSIONS - EDUCATION	1	0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	6	0		6	6	0	
PAYMENT TO OTHER BODIES	30,225	(201)	over	9,488	9,881	(393)	over
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	44,115	0		10,881	10,881	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		1	1	0	
PAYMENT TO CONTRACTORS	44,116	0		10,882	10,882	0	
TRANSFER PAYMENTS							
EDUCATION MAINTENANCE ALLOWANCE	279	0		279	279	0	
FOOTWEAR & CLOTHING GRANTS	2,273	0		1,461	1,461	0	
WORK EXPERIENCE	17	0		0	0	0	
CONCESSIONARY FARES	1	0		1	1	0	
TRANSFER PAYMENTS	2,570	0		1,741	1,741	0	
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	3	0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	384	0		69	69	0	
FINANCING CHARGES	387	0		69	69	0	
TOTAL EXPENDITURE	465,315	(240)	over	121,896	122,378	(482)	over
INCOME							
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		(165)	(165)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,266)	0		(66)	(66)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,087)	0		(1,318)	(1,318)	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		(3)	(3)	0	
EARLY YEARS FEES	(410)	240	over rec	(95)	(574)	479	over rec
RENTAL INCOME	(20)	0		(1)	(1)	0	
COURSE FEES	(35)	0		(35)	(35)	0	
OTHER INCOME	(24)	0		(24)	(27)	3	over rec
ACCOMMODATION INCOME FROM USERS	(882)	0		(882)	(882)	0	
INCOME	(47,648)	240	over rec	(2,589)	(3,071)	482	over rec
NET EXPENDITURE	417,667	0		119,307	119,307	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Finance and Corporate Resources

Committee**Service Departments :-**

Finance Services - Strategy

Finance Services - Transactions

Audit and Compliance Services

Information Technology Services

Communications and Strategy Services

Administration and Licensing Services

Personnel Services

Total Finance and Corporate Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
2.118	2.118	0.000	0.949	0.916	0.033 under
18.397	18.397	0.000	6.087	5.894	0.193 under
0.374	0.374	0.000	0.169	0.187	(0.018) over
5.226	5.226	0.000	5.446	5.404	0.042 under
2.754	2.754	0.000	1.065	1.085	(0.020) over
4.239	4.239	0.000	1.400	1.480	(0.080) over
7.666	7.666	0.000	2.941	3.091	(0.150) over
40.774	40.774	0.000	18.057	18.057	(0.000)

Finance and Corporate Resources Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	62k under	APT&C Basic / Superannuation / NI - 61k under	Finance Services (Transactions) - 191k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services – (139k) over	This underspend is in relation to external funding for projects and the impact of phasing.
			Administration, Legal and Licensing – (76k) over	This overspend relates to lower than anticipated staff turnover.
			IT Services – 72k under	This underspend relates to the vacant posts within the service.
Supplies and Services	(60k) over	Computer Equipment Purchase - (24k) over	Finance Services (Total Strategy) – (9k) over	This overspend relates to higher than anticipated spending on computer equipment.
			Finance Services (Transactions) – (14k) over	This overspend relates to additional fees being prepaid into the current year within Customer Support.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Computer Equipment Maintenance – (23k) over	IT Services – (23k) over	This overspend relates to higher than anticipated spend on equipment maintenance.
Income	59k over recovered	Other Income – 58k over recovered	Finance Services (Transactions) – 58k over recovered	This over recovery reflects a higher than anticipated number of procurement rebates.

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024							
EMPLOYEE COSTS							
APT & C BASIC	26,656	52	under	7,170	7,138	32	under
APT & C OVERTIME	142	(2)	over	33	40	(7)	over
APT & C SUPERANNUATION	5,297	8	under	1,405	1,353	52	under
APT & C NIC	2,484	(25)	over	662	685	(23)	over
MANUAL BASIC	15	(3)	over	4	10	(6)	over
MANUAL OVERTIME	0	0		0	1	(1)	over
TRAVEL AND SUBSISTANCE	23	(1)	over	6	7	(1)	over
OTHER EMPLOYEE COSTS	139	(47)	over	37	1	36	under
PENSION INCREASES	869	(24)	over	233	245	(12)	over
ADDITIONAL PENSION COSTS	0	0		0	8	(8)	over
EMPLOYEE COSTS	35,625	(42)	over	9,550	9,488	62	under
PROPERTY COSTS							
RATES	42	0		0	0	0	
SCOTTISH WATER - METERED CHARGES	3	0		0	0	0	
RENT	50	0		5	5	0	
SERVICE CHARGE	1	0		0	0	0	
PROPERTY INSURANCE	1	0		0	0	0	
SECURITY COSTS	8	0		0	11	(11)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	1	0		0	0	0	
ELECTRICITY - CONTRACT	22	0		0	0	0	
GAS	12	0		0	0	0	
FIXTURE & FITTINGS	1,557	0		178	178	0	
REFUSE UPLIFT	1	0		0	0	0	
OTHER PROPERTY COSTS	2,196	0		0	0	0	
PROPERTY COSTS	3,894	0		183	194	(11)	over
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	3,763	(7)	over	1,950	1,974	(24)	over
COMPUTER EQUIPMENT MAINTENANCE	2,072	0		2,035	2,058	(23)	over
I.T. EQUIPMENT MAINT - CONTRACT	581	0		94	99	(5)	over
I.T. ELECTRONIC MESSAGING	125	0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	32	33	(1)	over
SUPPLIES FOR CLIENTS	219	0		50	50	0	
FURNITURE - OFFICE	1	0		1	1	0	
MATERIALS	112	0		37	37	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0	2	(2)	over
AUDIO VISUAL	0	0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0	0	0	
FOODSTUFFS - GENERAL	26	0		3	3	0	
PROTECTIVE CLOTHING & UNIFORMS	4	0		1	1	0	
OTHER SUPPLIES AND SERVICES	111	(4)	over	31	35	(4)	over
CATERING - OUTWITH CONTRACT	6	0		0	0	0	
OUTSOURCED MAIL	144	0		47	47	0	
SUPPLIES AND SERVICES	7,329	(12)	over	4,281	4,341	(60)	over
TRANSPORT AND PLANT							
POOL CAR CHARGES - RENTAL	23	0		0	0	0	
POOL CAR CHARGES - FUEL	5	0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		1	2	(1)	over
FLEET SERVICE CHARGES - FUEL	1	0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	0		0	0	0	
TRANSPORT AND PLANT	71	0		1	2	(1)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024							
ADMINISTRATION							
PRINTING AND STATIONERY	534	0		101	102	(1)	over
TELEPHONES	1,588	0		407	402	5	under
MOBILE PHONES	178	0		44	46	(2)	over
ADVERTISING - RECRUITMENT	18	0		2	2	0	
ADVERTISING - OTHER	123	0		22	22	0	
POSTAGES/COURIERS	945	0		208	209	(1)	over
SMS MESSAGING	10	0		1	1	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	230	(5)	over	12	13	(1)	over
INSURANCE	140	0		0	0	0	
MEDICAL COSTS	135	0		131	131	0	
LEGAL EXPENSES	171	(1)	over	25	54	(29)	over
PETTY OUTLAYS	(2)	0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	30	0		3	3	0	
PAYPOINT AGENCY FEES	70	0		24	24	0	
SECURITY UPLIFT FEES	2	0		0	0	0	
OTHER ADMIN COSTS	1,108	0		613	613	0	
MEMBERS ALLOWANCES	1,840	0		492	492	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		7	7	0	
CONFERENCES - OFFICIALS (incl associated costs)	11	0		1	1	0	
TRAINING	803	0		196	201	(5)	over
VOLUNTEERS' EXPENSES	0	(1)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0	0	0	
ADMINISTRATION	7,985	(7)	over	2,289	2,325	(36)	over
PAYMENT TO OTHER BODIES							
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		2	2	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		55	55	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		218	218	0	
PAYMENTS TO OTHER BODIES	3,192	0		1,977	1,977	0	
EXTERNAL AUDIT FEES	516	0		127	127	0	
PRIVATE INDIVIDUALS - GENERAL	1	0		0	0	0	
PAYMENT TO OTHER BODIES	4,711	0		2,379	2,379	0	
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	28	(1)	over	28	41	(13)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		11	11	0	
PAYMENT TO CONTRACTORS	259	(1)	over	39	52	(13)	over
TRANSFER PAYMENTS							
RENT ALLOWANCE	23,581	0		5,805	5,805	0	
RENT REBATES	41,721	0		9,836	9,836	0	
TRANSFER PAYMENTS	65,302	0		15,641	15,641	0	
FINANCING CHARGES							
LEASING CHARGES - OPERATIONAL	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,216	0		181	181	0	
FINANCING CHARGES	1,217	0		181	181	0	
TOTAL EXPENDITURE	126,393	(62)	over	34,544	34,603	(59)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024							
INCOME							
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0	0	0	
RENT REBATES SUBSIDY	(37,191)	0		(8,779)	(8,779)	0	
RENT ALLOWANCE SUBSIDY	(23,067)	0		(5,231)	(5,231)	0	
DWP SUBSIDY	(1,170)	0		(372)	(372)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		(48)	(48)	0	
CONTRIBUTIONS FROM OTHER BODIES	(705)	0		(70)	(70)	0	
ESF GRANT	(105)	0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0	0	0	
FEES AND CHARGES - GENERAL	(4,216)	1	over rec	(751)	(752)	1	under
CHARGES TO HEALTH BOARDS	(38)	0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	0		(35)	(35)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,581)	0		(689)	(689)	0	
RENTAL INCOME	(2)	0		0	0	0	
HOME LOANS REPAYMENTS	0	3	over rec	0	0	0	
BIRTH REGISTRATION	(18)	0		(4)	(4)	0	
DEATH REGISTRATION	(57)	0		(20)	(20)	0	
MARRIAGE STATUTORY FEES	(120)	0		(36)	(36)	0	
EXTRACT ISSUE	(105)	0		(27)	(27)	0	
MARRIAGES	(54)	0		(14)	(14)	0	
CITIZENSHIP CEREMONIES	(10)	0		(3)	(3)	0	
OTHER INCOME	(8,354)	58	over rec	(408)	(466)	58	under
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,623)	0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(50)	0		0	0	0	
INCOME	(85,619)	62	over rec	(16,487)	(16,546)	59	over rec
NET EXPENDITURE	40,774	0		18,057	18,057	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
8.464	8.464	0.000	2.721	2.721	0.000
5.712	5.712	0.000	10.720	10.720	0.000
14.176	14.176	0.000	13.441	13.441	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	418k under	APT&C Basic / Overtime / Superannuation / National Insurance - 616k under	Property Services - 603k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (181k) over	Property Services - (181k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(143k) over	Service Charge - (69k) over	Property Services - (69k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		Repairs and Maintenance - Internal /External Contractor – (51k) over	Housing Services - (34k) over	The overspend relates to the cost of works on temporary accommodation to meet current demand. This has been managed within the overall service budget.
Supplies and Services	(318k) over	Materials/Stores – (301k) over	Property Services – (301k) over	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
Payments to Contractors	445k under	Payments to Private Contractors – 493k under	Property Services – 493k 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.
Income	(424k) under recovered	Rental Income - (103k) under recovered	Property Services - (103k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units.
		Recovery from Capital / Recharges - Departments of the Authority - (339k) under recovered	Property Services - (339k) 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.

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	16,125	96	under	4,245	3,805	440	under
APT & C OVERTIME	204	5	under	55	40	15	under
APT & C SUPERANNUATION	3,124	23	under	819	717	102	under
APT & C NIC	1,673	14	under	440	381	59	under
MANUAL BASIC	18,765	(15)	over	4,978	5,000	(22)	over
MANUAL OVERTIME	588	(22)	over	156	294	(138)	over
MANUAL SUPERANNUATION	3,613	(1)	over	959	956	3	under
MANUAL NIC	1,895	(7)	over	503	527	(24)	over
TRAVEL AND SUBSISTANCE	25	0	-	6	4	2	under
OTHER EMPLOYEE COSTS	339	(2)	over	131	138	(7)	over
PENSION INCREASES	602	(13)	over	160	160	0	-
ADDITIONAL PENSION COSTS	13	(1)	over	0	12	(12)	over
EMPLOYEE COSTS	46,966	77	under	12,452	12,034	418	under
PROPERTY COSTS							
RATES	2,316	9	under	27	0	27	under
SCOTTISH WATER - UNMETERED CHARGES	12	1	under	2	0	2	under
SCOTTISH WATER - METERED CHARGES	240	(2)	over	23	20	3	under
RENT	1,836	(3)	over	497	500	(3)	over
SERVICE CHARGE	439	0	-	155	224	(69)	over
FACTORING CHARGES	9	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	2,274	0	-	1,361	1,336	25	under
BED AND BREAKFAST	27	0	-	7	21	(14)	over
PROPERTY INSURANCE	374	4	under	20	13	7	under
SECURITY COSTS	299	5	under	70	55	15	under
GROUND MAINTENANCE	52	(1)	over	52	53	(1)	over
GROUPS MAINTENANCE ADDITIONAL WORKS	10	0	-	2	2	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,796	(13)	over	1,592	551	1,041	under
LIFE CYCLE MAINTENANCE	600	(1)	over	558	1,505	(947)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	390	(2)	over	152	297	(145)	over
HOUSING - RENT FREE ACCOMMODATION	0	(2)	over	0	4	(4)	over
HOUSING - RENT W/O UNLET PERIODS	730	0	-	195	174	21	under
HOUSING - RENT W/O BAD PERIODS	778	2	under	60	53	7	under
ELECTRICITY - CONTRACT	903	(1)	over	240	283	(43)	over
ELECTRICITY - NON CONTRACT	29	0	-	8	5	3	under
GAS	650	(7)	over	144	152	(8)	over
HEATING OIL	11	0	-	1	1	0	-
FIXTURE & FITTINGS	891	0	-	260	278	(18)	over
JANITOR SERVICE	164	12	under	164	152	12	under
CLEANING CONTRACT	407	(16)	over	377	393	(16)	over
CLEANING OUTWITH CONTRACT	0	(16)	over	0	16	(16)	over
CLEANING MATERIALS	10	0	-	2	2	0	-
WINDOW CLEANING	2	0	-	1	0	1	under
PEST CONTROL	6	(2)	over	5	5	0	-
REFUSE UPLIFT	404	28	under	115	132	(17)	over
REMOVAL & STORAGE COSTS	52	0	-	14	7	7	under
OTHER PROPERTY COSTS	511	(6)	over	168	163	5	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(18)	over	1,113	1,131	(18)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	14	14	0	-
PROPERTY COSTS	18,368	(29)	over	7,399	7,542	(143)	over

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2023/24	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/24							
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	475	11	under	302	342	(40)	over
COMPUTER EQUIPMENT MAINTENANCE	7	2	under	2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	223	(8)	over	61	39	22	under
EQUIPMENT, APPARATUS AND TOOLS	46	3	under	10	2	8	under
ADAPTATIONS FOR CLIENTS	500	0	-	78	87	(9)	over
FURNITURE - OFFICE	0	0	-	0	1	(1)	over
FURNISHINGS	0	(16)	over	0	5	(5)	over
MATERIALS	12,715	0	-	2,936	3,237	(301)	over
AUDIO VISUAL	10	0	-	7	7	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	0	-	0	0	0	-
FOODSTUFFS - GENERAL	2	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	2	under	10	5	5	under
OTHER SUPPLIES AND SERVICES	183	3	under	95	90	5	under
HEALTH AND SAFETY	1	0	-	0	0	0	-
CATERING - CONTRACT	1	0	-	0	0	0	-
OUTSOURCED MAIL	0	(1)	over	0	4	(4)	over
SUPPLIES AND SERVICES	14,210	(4)	over	3,501	3,819	(318)	over
TRANSPORT AND PLANT							
PURCHASE OF PLANT	125	(6)	over	29	41	(12)	over
FLEET SERVICES - FUEL	0	(1)	over	0	1	(1)	over
FLEET SERVICES - VEHICLE HIRE	42	0	-	11	12	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	111	(8)	over	11	12	(1)	over
POOL CAR RECHARGE - FUEL	26	1	under	3	0	3	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	0	0	-
OTHER TRANSPORT COSTS	0	0	-	0	1	(1)	over
TRANSPORT INSURANCE	44	3	under	11	0	11	under
LICENCES	0	0	-	0	5	(5)	over
PLANT SERVICES	7	0	-	2	2	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	329	(5)	over	102	113	(11)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	(1)	over	7	7	0	-
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	1	under	0	0	0	-
FLEET SERVICE CHARGES LEASING	1,402	0	-	590	636	(46)	over
FLEET SERVICE CHARGES HIRED VEHICLES	202	5	under	58	48	10	under
FLEET SERVICE CHARGES CONTRACT HIRE	49	2	under	5	3	2	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	117	(4)	over	65	65	0	-
FLEET SERVICE CHARGES FUEL	842	(4)	over	228	197	31	under
HIRE OF EXTERNAL VEHICLES	23	(1)	over	6	10	(4)	over
HIRE OF EXTERNAL PLANT	257	16	under	59	12	47	under
HIRE OF SCAFFOLDING	1,077	(5)	over	226	222	4	under
HIRE OF SKIPS	32	(16)	over	3	39	(36)	over
TAXI CHARGES - CONTRACTED	13	(1)	over	3	3	0	-
TAXI CHARGES - AD HOC	0	0	-	0	0	0	-
TRANSPORT AND PLANT	4,722	(24)	over	1,419	1,429	(10)	over
ADMINISTRATION							
PRINTING AND STATIONERY	84	0	-	20	12	8	under
TELEPHONES	93	6	under	22	2	20	under
MOBILE PHONES	50	2	under	11	3	8	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	2	0	2	under
POSTAGES/COURIERS	21	(2)	over	3	7	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	14	(3)	over	3	3	0	-
INSURANCE	216	4	under	5	0	5	under
MEDICAL COSTS	16	0	-	3	5	(2)	over
LEGAL EXPENSES	16	(2)	over	1	4	(3)	over
PETTY OUTLAYS	12	1	under	3	7	(4)	over
HOSPITALITY / CIVIC RECOGNITION	2	0	-	0	0	0	-
PAYPOINT AGENCY FEES	0	(4)	over	0	4	(4)	over
OTHER ADMIN COSTS	13	0	-	2	0	2	under
TRAINING	0	0	-	0	1	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	0	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	0	0	-
ADMINISTRATION	3,756	2	under	75	48	27	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	1,803	3	under	41	33	8	under
PAYMENTS TO OTHER BODIES	1,166	0	-	171	171	0	-
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	0	-	373	373	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	661	0	-	160	155	5	under
HOUSING ADMINISTRATION	886	0	-	360	360	0	-
ASSISTANCE TO HOME OWNERS	982	0	-	353	362	(9)	over
PRIVATE INDIVIDUALS - GENERAL	155	(1)	over	1	1	0	-
PAYMENT TO OTHER BODIES	6,854	2	under	1,459	1,455	4	under
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	18,484	0	-	2,261	1,768	493	under
PAYMENT TO EXTERNAL CONSULTANTS	306	(20)	over	52	100	(48)	over
PAYMENT TO CONTRACTORS	18,790	(20)	over	2,313	1,868	445	under
FINANCING CHARGES							
I.T. EQUIPMENT LEASING-CONTRACT	152	4	under	8	7	1	under
INTEREST ON REVENUE BALANCES	2	0	-	0	0	0	-
FINANCING CHARGES	154	4	under	8	7	1	under
TOTAL EXPENDITURE	113,820	8	under	28,626	28,202	424	under
INCOME							
CONTRIBUTIONS FROM OTHER BODIES	(1,734)	0	-	(545)	(545)	0	-
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	0	-	(65)	(70)	5	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(1)	under rec	(1,471)	(1,368)	(103)	under rec
HOUSE RENTS	(6,005)	0	-	(1,379)	(1,398)	19	over rec
OTHER INCOME	(2,732)	0	-	(638)	(632)	(6)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,628)	0	-	0	0	0	-
RECOVERY FROM CAPITAL	(42,648)	(322)	under rec	(7,188)	(4,455)	(2,733)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(38,059)	315	over rec	(3,899)	(6,293)	2,394	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	(99)	0	-	0	0	0	-
INCOME	(99,644)	(8)	under rec	(15,185)	(14,761)	(424)	under rec
NET EXPENDITURE	14,176	0	-	13,441	13,441	0	-

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(349k) over	Repairs and Maintenance - Internal and External Contractor - (190k) over	HRA	The net overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services.
		Cleaning Contract - (122k) over	HRA	This overspend is due to inflationary price increases.
Income	418k over recovered	House Rents - 109k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.
		Year End Transfer from the Balance Sheet – 320k over recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net overspend across the service. This is mainly as a result of the aforementioned recovery of costs from chargeable services.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	10,946	0	-	2,904	2,935	(31)	over
APT & C OVERTIME	78	(1)	over	21	16	5	under
APT & C SUPERANNUATION	1,943	0	-	515	542	(27)	over
APT & C NIC	1,047	0	-	278	260	18	under
TRAVEL AND SUBSISTANCE	28	4	under	7	1	6	under
PENSION INCREASES	211	0	-	56	56	0	-
ADDITIONAL PENSION COSTS	0	0	-	0	6	(6)	over
EMPLOYEE COSTS	14,253	3	under	3,781	3,816	(35)	over
PROPERTY COSTS							
RATES	105	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	1	0	1	under
SCOTTISH WATER - METERED CHARGES	8	1	under	2	1	1	under
RENT	6	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	0	0	-
PROPERTY INSURANCE	1,145	0	-	0	0	0	-
SECURITY COSTS	55	9	under	0	0	0	-
GROUND MAINTENANCE	4,465	0	-	3,614	3,614	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35,777	(19)	over	5,241	5,398	(157)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	270	303	(33)	over
HOUSING - RENT FREE ACCOMMODATION	155	(2)	over	86	86	0	-
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	752	767	(15)	over
HOUSING - RENT W/O BAD PERIODS	3,524	0	-	277	277	0	-
ASBESTOS	139	1	under	37	30	7	under
ELECTRICITY - CONTRACT	1,008	0	-	28	28	0	-
GAS	301	(6)	over	69	87	(18)	over
HEATING OIL	54	0	-	13	9	4	under
SOLID FUEL	3	0	-	1	0	1	under
FIXTURE & FITTINGS	58	0	-	44	44	0	-
JANITOR SERVICE	74	0	-	23	30	(7)	over
CLEANING CONTRACT	384	0	-	384	506	(122)	over
CLEANING MATERIALS	60	3	under	8	8	0	-
WINDOW CLEANING	16	0	-	4	2	2	under
PEST CONTROL	122	(4)	over	43	43	0	-
REFUSE UPLIFT	0	(3)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	(1)	over	4	5	(1)	over
OTHER PROPERTY COSTS	34	(2)	over	9	10	(1)	over
PROPERTY COSTS	50,929	(23)	over	10,910	11,259	(349)	over
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	253	9	under	129	129	0	-
I.T. EQUIPMENT MAINT-CONTRACT	75	19	under	1	1	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	4	3	1	under
ADAPTATIONS FOR CLIENTS	0	(15)	over	0	0	0	-
FURNITURE - OFFICE	10	(1)	over	3	2	1	under
MATERIALS	0	(15)	over	0	0	0	-
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	1	(1)	over
FOODSTUFFS - GENERAL	6	(13)	over	2	17	(15)	over
PROTECTIVE CLOTHING & UNIFORMS	12	(1)	over	3	2	1	under
LAUNDRY COSTS	16	(2)	over	4	8	(4)	over
OTHER SUPPLIES AND SERVICES	33	4	under	9	13	(4)	over
HEALTH AND SAFETY	15	2	under	4	1	3	under
OUTSOURCED MAIL	0	(5)	over	0	0	0	-
SUPPLIES AND SERVICES	433	(18)	over	159	177	(18)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT							
POOL CAR RECHARGE - RENTAL CHARGE	26	2	under	6	6	0	-
POOL CAR RECHARGE - FUEL	6	0	-	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	0	-	5	4	1	under
FLEET SERVICE CHARGES LEASING	72	(1)	over	17	30	(13)	over
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	8	0	8	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	0	-	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	2	1	1	under
FLEET SERVICE CHARGES FUEL	22	1	under	5	7	(2)	over
STORAGE	4	0	-	1	0	1	under
TRANSPORT AND PLANT	196	5	under	45	49	(4)	over
ADMINISTRATION							
PRINTING AND STATIONERY	61	(6)	over	32	32	0	-
BULK PRINTING	52	4	under	0	0	0	-
TELEPHONES	73	3	under	17	4	13	under
MOBILE PHONES	27	2	under	6	0	6	under
ADVERTISING - OTHER	12	1	under	3	0	3	under
POSTAGES/COURIERS	132	10	under	44	44	0	-
SMS MESSAGING	0	0	-	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	4	under	10	17	(7)	over
MEDICAL COSTS	25	(1)	over	7	7	0	-
LEGAL EXPENSES	61	1	under	15	7	8	under
PETTY OUTLAYS	4	0	-	1	0	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	0	4	(4)	over
GIRO BANK AGENCY FEES	9	2	under	3	0	3	under
PAYPOINT AGENCY FEES	28	2	under	6	7	(1)	over
INTERNET AGENCY FEES	6	1	under	2	0	2	under
OTHER ADMIN COSTS	15	(2)	over	4	11	(7)	over
CONFERENCES - OFFICIALS	7	1	under	2	0	2	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	0	0	-
ADMINISTRATION	5,570	18	under	152	137	15	under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	601	601	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	1	1	0	-
PAYMENTS TO OTHER BODIES	32	0	-	32	43	(11)	over
PRIVATE INDIVIDUALS - GENERAL	0	0	-	0	16	(16)	over
PAYMENT TO OTHER BODIES	2,974	0	-	634	661	(27)	over
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	20	20	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	5	5	0	-
PAYMENT TO CONTRACTORS	100	0	-	25	25	0	-
FINANCING CHARGES							
INTEREST-DEBT CHARGES	19,230	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	2	2	0	-
CFCR	27,162	0	-	5,902	5,902	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	0	0	-
FINANCING CHARGES	46,392	0	-	5,904	5,904	0	-
TOTAL EXPENDITURE	120,847	(15)	over	21,610	22,028	(418)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
INCOME							
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	(360)	(360)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	(450)	(450)	0	-
RENTAL INCOME	(449)	0	-	0	0	0	-
HOUSE RENTS	(104,668)	0	-	(26,167)	(26,276)	109	over rec
LOCK UP RENTS	(2,679)	0	-	(670)	(659)	(11)	under rec
INSURANCE RECOVERIES	(250)	0	-	0	0	0	-
OTHER INCOME	(1,745)	0	-	(368)	(368)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	15	over rec	(377)	(697)	320	over rec
INCOME	(120,847)	15	over rec	(28,392)	(28,810)	418	over rec
NET EXPENDITURE	0	0	-	(6,782)	(6,782)	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 14 July 2023 (No 4)

Social Work Resources

Committee

Service Departments :-

Performance and Support Services

Children and Families

Adults and Older People

Justice and Substance Misuse

Total Social Work Resources

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 14/07/23	Actual to Period 4 14/07/23	Variance 14/07/23
£m	£m	£m	£m	£m	£m
6.358	6.358	0.000	1.558	1.470	0.088 under
37.215	37.215	0.000	11.982	12.107	(0.125) over
170.058	170.058	0.000	46.996	46.996	0.000
1.088	1.088	0.000	0.562	0.525	0.037 under
214.719	214.719	0.000	61.098	61.098	0.000

Social Work Resources Variance Analysis 2023/24 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(1,837k) over	Admin & Clerical Staff – 221k under	Performance and Support – 77k under	All admin underspends are due to staff vacancies in the process of being filled.
			Adult and Older People – 103k under	This underspend is within homecare in respect of Scheduling assistant vacancies. Recruitment is progressing.
		Managerial Support Specialist Staff - (182k) over	Adults and Older People - (196k) 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.
		Basic Grade Social Workers - 359k under	Children and Families - 206k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People – 84k under	This underspend relates to vacancies which are actively being recruited.
		Care Staff– (71k) over	Children and Families – (107k) over	The overspend relates packages of care which required additional support. Overtime payments were also made to cover for

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers – (2,074k) over	Adults and Older People - 164k under Adults and Older People – (2,074k) over	sickness and vacancies. The underspend is a result of vacancies which are actively being recruited. This overspend to date relates to the increase in grade resulting from the job evaluation for Home Carers.
Payment to Other Bodies	451k under	Payments to Voluntary Organisations - 493k under Social Work - Foster Parents – (57k) over	Adults and Older People - 494k under Children and Families - (57k) over	This is a non-recurring underspend remaining from the Carers Act Funding. This overspend is a result of the continuing requirement for children's foster placements.
Payment to Contractors	1,297k under	Payment to Private Contractor – Default – 103k under Long Term Care – 1,395k under	Adult and Older People – 103k under Children and Families - (155k) over	This underspend is attributable to commissioning savings. This overspend is a result of the continuing requirement for children's residential external school placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)			Adult and Older People – 1,550k under	This underspend relates to Care homes based on current commitments.
		CET Allocation - Home Care - (167k) over	Adult and Older People - (167k) over	This overspend reflects the current demand for the external home care service.
		Payment to Private Contractor – Respite – 85k under	Adult and Older People - 85k under	This underspend reflects the current demand for respite services.
Income	136k over recovered.	Fees and Charges General – 125k over recovered	Adult and Older People – 125k over recovered	This is a non-recurring recovery of funding from service users in respect of Direct Payments that have not been fully utilised.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
ADMIN & CLERICAL STAFF - APT&C BASIC	5,414	104	under	1,436	1,214	222	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(6)	over	0	29	(29)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	948	14	under	252	224	28	under
ADMIN & CLERICAL STAFF - APT&C NIC	347	1	under	92	92	0	
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	24,327	(24)	over	6,029	5,953	76	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	(90)	over	11	225	(214)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,938	(12)	over	1,105	1,115	(10)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,190	(24)	over	614	648	(34)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,232	123	under	3,059	2,750	309	under
BASIC GRADE SOCIAL WORKERS OVERTIME	42	(9)	over	8	25	(17)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,100	13	under	558	520	38	under
BASIC GRADE SOCIAL WORKERS NIC	1,207	11	under	320	291	29	under
HOSPITAL SOCIAL WORKERS BASIC	423	(13)	over	112	137	(25)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	(3)	over	0	7	(7)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	82	(1)	over	22	24	(2)	over
HOSPITAL SOCIAL WORKERS NIC	42	(2)	over	11	15	(4)	over
INSTRUCTORS BASIC	1,297	4	under	320	320	0	
INSTRUCTORS SUPERANNUATION	215	(1)	over	57	59	(2)	over
INSTRUCTORS NIC	113	1	under	30	28	2	under
CARE STAFF - APT&C BASIC	18,217	54	under	4,851	4,697	154	under
CARE STAFF - APT&C OVERTIME	704	(27)	over	161	310	(149)	over
CARE STAFF - APT&C SUPERANNUATION	3,121	(10)	over	828	856	(28)	over
CARE STAFF - APT&C NIC	1,536	(16)	over	407	455	(48)	over
HOME CARERS BASIC	21,744	133	under	5,363	6,734	(1,371)	over
HOME CARERS OVERTIME	1,530	(109)	over	284	454	(170)	over
HOME CARERS SUPERANNUATION	4,093	45	under	942	1,222	(280)	over
HOME CARERS NIC	1,928	(1)	over	432	685	(253)	over
TRAVEL AND SUBSISTENCE	373	(16)	over	58	78	(20)	over
OTHER EMPLOYEE COSTS	330	11	under	180	210	(30)	over
PENSION INCREASES	328	(4)	over	109	100	9	under
ADDITIONAL PENSION COSTS	0	(3)	over	0	11	(11)	over
EMPLOYEE COSTS	107,869	143	under	27,651	29,488	(1,837)	over
PROPERTY COSTS							
RATES	363	0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	44	2	under	3	0	3	under
SCOTTISH WATER - METERED CHARGES	163	0		5	5	0	
RENT	498	2	under	182	176	6	under
PROPERTY INSURANCE	249	0		0	0	0	
SECURITY COSTS	3	0		3	1	2	under
GROUND MAINTENANCE	3	0		1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(5)	over	0	6	(6)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	63	(6)	over	8	22	(14)	over
ELECTRICITY - CONTRACT	869	5	under	93	93	0	
ELECTRICITY - NON CONTRACT	0	0		0	69	(69)	over
GAS	1,089	2	under	142	72	70	under
CLEANING CONTRACT	357	3	under	334	325	9	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	263	(6)	over	61	46	15	under
HEALTH & HYGIENE MATERIALS	25	(17)	over	11	37	(26)	over
WINDOW CLEANING	11	(2)	over	3	4	(1)	over
PEST CONTROL	1	0		0	0	0	
REFUSE UPLIFT	38	2	under	7	7	0	
REMOVAL & STORAGE COSTS	5	0		0	0	0	
OTHER PROPERTY COSTS	233	24	under	61	46	15	under
PROPERTY COSTS	4,277	4	under	914	909	5	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	704	(1)	over	102	111	(9)	over
COMPUTER EQUIPMENT MAINTENANCE	54	2	under	2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	237	2	under	7	5	2	under
I.T. ELECTRONIC MESSAGING	240	5	under	1	0	1	under
EQUIPMENT, APPARATUS AND TOOLS	131	6	under	28	12	16	under
SMALL TOOLS	2	0		1	1	0	
AIDS & ADAPIONS	2,493	(3)	over	675	673	2	under
SUPPLIES FOR CLIENTS	402	(1)	over	143	130	13	under
FURNITURE - OFFICE	1	(25)	over	0	27	(27)	over
FURNITURE - GENERAL	15	(1)	over	15	18	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	18	(1)	over	11	4	7	under
MATERIALS	10	0		2	2	0	
WILDLIFE AND FLORA	0	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(4)	over	0	8	(8)	over
PROVISIONS - GENERAL	179	0		42	36	6	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	459	2	under	139	150	(11)	over
BEVERAGES	56	0		13	13	0	
SCHOOL MILK	32	(1)	over	9	10	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	191	8	under	43	56	(13)	over
LAUNDRY COSTS	6	(1)	over	1	3	(2)	over
OTHER SUPPLIES AND SERVICES	52	0		12	8	4	under
CATERING - CONTRACT	434	0		338	326	12	under
CATERING - OUTWITH CONTRACT	112	2	under	27	5	22	under
SUPPLIES AND SERVICES	5,828	(12)	over	1,611	1,599	12	under
TRANSPORT AND PLANT							
FLEET SERVICES - FUEL	0	0		0	1	(1)	over
POOL CAR CHARGES-RENTAL	124	(37)	over	46	51	(5)	over
POOL CAR CHARGES-FUEL	43	4	under	7	2	5	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	1	under	2	0	2	under
OTHER TRANSPORT COSTS	791	0		152	166	(14)	over
INSURANCE	24	0		0	0	0	
LICENCES	0	0		0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	(3)	over	21	28	(7)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	400	(2)	over	261	277	(16)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	32	(1)	over	12	6	6	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0		0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	0		11	7	4	under
FLEET SERVICE CHARGES - FUEL	359	7	under	78	72	6	under
FLEET SERVICE CHARGES - DRIVERS	2,785	0		0	0	0	
HIRE OF EXTERNAL VEHICLES	7	1	under	2	0	2	under
HIRE OF EXTERNAL PLANT	0	0		0	2	(2)	over
PUPIL TRANSPORT - OTHER	10	(2)	over	2	3	(1)	over
TRANSPORT AND PLANT	4,687	(32)	over	594	617	(23)	over
ADMINISTRATION							
PRINTING AND STATIONERY	104	(1)	over	24	30	(6)	over
TELEPHONES	207	2	under	44	41	3	under
MOBILE PHONES	631	4	under	9	1	8	under
ADVERTISING - RECRUITMENT	4	0		0	0	0	
ADVERTISING - OTHER	22	0		1	0	1	under
POSTAGES/COURIERS	54	(2)	over	13	14	(1)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	44	0		12	10	2	under
INSURANCE	70	0		0	0	0	
MEDICAL COSTS	26	(9)	over	6	23	(17)	over
LEGAL EXPENSES	297	4	under	92	93	(1)	over
HOSPITALITY / CIVIC RECOGNITION	1	0		1	4	(3)	over
OTHER ADMIN COSTS	72	0		12	11	1	under
CONFERENCES - OFFICIALS (incl associated costs)	4	0		0	0	0	
TRAINING	40	(1)	over	3	4	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0	0	0	
ADMINISTRATION	1,986	(3)	over	217	231	(14)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES							
OTHER COMMITTEES OF THE AUTHORITY	15	1	under	15	15	0	
OTHER LOCAL AUTHORITIES	30	(1)	over	0	1	(1)	over
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,950	137	under	1,571	1,078	493	under
PAYMENTS TO OTHER BODIES	2,299	1	under	390	375	15	under
PAYMENTS TO HEALTH BOARD	1,458	0		3	3	0	
PRIVATE INDIVIDUALS - GENERAL	953	(2)	over	315	267	48	under
SOCIAL WORK - FOSTER PARENTS	5,532	0		1,753	1,810	(57)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	1	under	22	21	1	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		382	382	0	
DIRECT PAYMENTS	10,021	(39)	over	3,059	3,107	(48)	over
PAYMENT TO OTHER BODIES	24,025	98	under	7,522	7,071	451	under
PAYMENT TO CONTRACTORS							
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0		0	2	(2)	over
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,414	(1)	over	396	293	103	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	64,458	(44)	over	20,938	19,543	1,395	under
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	32,897	(100)	over	4,311	4,478	(167)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,685	0		282	197	85	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,105	0		141	141	0	
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	22,252	(20)	over	3,419	3,454	(35)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	7,539	1	under	1,566	1,564	2	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	0	0		0	23	(23)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,497	10	under	895	930	(35)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	111	0		36	34	2	under
SLC MANAGED	0	0		0	28	(28)	over
PAYMENT TO CONTRACTORS	135,958	(154)	over	31,984	30,687	1,297	under
TRANSFER PAYMENTS							
DIRECT ASSISTANCE TO PERSONS	2,978	0		1,417	1,443	(26)	over
SECTION PAYMENTS	83	(2)	over	19	17	2	under
TRANSFER PAYMENTS	3,061	(2)	over	1,436	1,460	(24)	over
FINANCING CHARGES							
LEASING CHARGES - FINANCE	1	0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	402	(4)	over	8	11	(3)	over
FINANCING CHARGES	403	(4)	over	8	11	(3)	over
TOTAL EXPENDITURE	288,094	38	under	71,937	72,073	(136)	over
INCOME							
NON RELEVANT GOVERNMENT GRANT	(7,479)	(9)	under rec	(2,034)	(2,054)	20	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(25,085)	0		(6,271)	(6,268)	(3)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(7,625)	0		(182)	(182)	0	
SALES - SALE OF MEALS	(14)	0		(3)	(1)	(2)	under rec
FEES AND CHARGES - GENERAL	(5,320)	(23)	under rec	(2,042)	(2,167)	125	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(656)	(3)	under rec	(42)	(52)	10	over rec
CHARGES TO HEALTH BOARDS	(26,298)	0		(234)	(234)	0	
FEES AND CHARGES - OTHER BODIES	(18)	0		0	0	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(218)	(1)	under rec	(2)	0	(2)	under rec
RENTAL INCOME	(27)	0		(7)	0	(7)	under rec
OTHER INCOME	(235)	(2)	under rec	(22)	(17)	(5)	under rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0	0	0	
INCOME	(73,375)	(38)	under rec	(10,839)	(10,975)	136	over rec
NET EXPENDITURE	214,719	0		61,098	61,098	0	

