



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 01 February 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, 09 February 2023

Time: 14:00

Venue: Hybrid - Council Chamber, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Yours sincerely

Cleland Sneddon
Chief Executive

Members

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

Substitutes

Archie Buchanan, Elise Frame, Celine Handibode, Susan Kerr

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 6
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 8 December 2022 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3a Capital Budget Monitoring 2022/2023 - General Fund Capital Programme** 7 - 28
Report dated 23 January 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b Capital Budget Monitoring 2022/2023 - Housing Capital Programme** 29 - 34
Report dated 23 January 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 Revenue Budget Monitoring 2022/2023 and Probable Outturn** 35 - 48
Report dated 23 January 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Revenue Budget Monitoring 2022/2023 - Detailed Resource Analysis** 49 - 118
Report dated 23 January 2023 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

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

For further information, please contact:-

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

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Confero and in the Council Chamber, Council Offices, Almada Street, Hamilton on 8 December 2022

Chair:

Councillor Grant Ferguson

Councillors Present:

Councillor Colin Dewar, Councillor Ross Gowland, Councillor Celine Handibode (*substitute for Councillor Mathew Buchanan*), Councillor Gavin Keatt, Councillor Richard Lockhart, Councillor Julia Marrs, Councillor Carol Nugent

Councillors' Apologies:

Councillor Mathew Buchanan, Councillor Monique McAdams

Attending:

Finance and Corporate Resources

C Lyon, Administration Officer; K McLeod, Administration Assistant; L O'Hagan, Finance Manager (Strategy); J Taylor, Head of Finance (Strategy)

Housing and Technical Resources

D Craig, Property Manager (Commercial)

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 10 November 2022 were submitted for approval as a correct record.

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

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

A report dated 22 November 2022 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2022/2023 for the period 1 April to 4 November 2022.

The revised General Fund Capital Programme for 2022/2023 totalled £78.272 million, as detailed in Appendix B to the report. This included adjustments to the programme agreed by the Executive Committee on 30 November 2022, totalling a net decrease of £17.608 million. £1.408 million of the £17.608 million was profiling adjustments, as detailed in Appendix A to the report. The main reason for those adjustments was the anticipated timing of spend on the Clyde Terrace Nursery project in Bothwell and operation delays on site, due to utility issues, had meant financial slippage into 2023/2024.

In addition, the distribution of the new Free School Meals Expansion funding for 2022/2023 had only recently been announced by the Scottish Government, with the Council awarded £1.877 million. Education Resources estimated that they would spend £0.300 million of the allocation by the end of the financial year, given the design requirements and lead in times for equipment, but aimed to maximise spend wherever possible. This would result in slippage into 2023/2024 of £1.577 million.

The remainder of the reduction of the £17.608 million related to the 2022/2023 allocations for 3 significant projects where the level of spend in year had still to be confirmed. Those projects and their budgets were Clyde Bridge (£6.5 million), Larkhall Leisure Centre (£9.550 million) and Levelling Up Fund Match Funding (£1.8 million).

The tender for Clyde Bridge had now been awarded and the financial profile adjusted to remove £5.4 million from the 2022/2023 budget. In relation to the other 2 projects, given the uncertainty around the level and timing of spend on those projects, budget totalling £10.8 million had been removed from the 2022/2023 programme. The movement for each of the projects was detailed in the report.

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

As part of the funding for the Pay Award for 2022/2023, the Scottish Government had agreed to allocate £120 million nationally per annum for both 2022/2023 and 2023/2024 to cover part of the additional costs. The Council's allocation was £7.077 million and would be paid as part of the General Capital Grant allocation. COSLA and the Scottish Government had been in discussion with councils as to how they could convert this General Capital Grant to pay for Revenue expenditure.

A review of the Council's Capital funding package had identified funding that could be transferred to the Council's Revenue Account and used to fund the pay award. Those funds would be replaced by General Capital Grant. The funding package included in Appendix D had been updated to reflect the revised funding package.

Budget for the period was £28.936 million and spend to 4 November 2022 was £29.530 million, an overspend of £0.594 million. Actual funding received to 4 November 2022 was £59.741 million.

The physical progress achieved with the General Fund Capital Programme 2022/2023 at 4 November 2022 was detailed in appendices E to G to the report.

The Forum decided: that the position on the General Fund Capital Programme as at 4 November 2022 be noted.

[Reference: Minutes of 10 November 2022 (Paragraph 3a) and Minutes of the Executive Committee of 30 November 2022 (Paragraph 4)]

In terms of Standing Order No 14, the Chair adjourned the meeting at 2.10pm and reconvened at 2.15pm

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

A report dated 22 November 2022 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2022/2023 for the period 1 April to 4 November 2022 (Period 8).

The revised Housing Capital Programme for 2022/2023 totalled £66.361 million. Budget for the period was £30.739 million and spend to 4 November 2022 was £30.783 million, which represented an overspend of £0.044 million, as detailed in Appendix A to the report. Actual funding received at 4 November was £30.783 million.

The physical progress achieved with the Housing Capital Programme 2022/2023 at 4 November 2022 was detailed in Appendix B to the report.

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

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

The Forum decided: that the position on the Housing Capital Programme as at 4 November be noted.

[Reference: Minutes of 10 November 2022 (Paragraph 3b)]

4 Revenue Budget Monitoring – 2022/2023

A report dated 30 November 2022 by the Executive Director (Finance and Corporate Resources) was submitted on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April to 4 November 2022.

As at 4 November 2022, the position on the General Fund Revenue Account was a net overspend of £0.039 million. This overspend was mainly within Community and Enterprise Resources relating to the cost pressures associated with Electric Vehicle (EV) charging and within Social Work Resources (Children and Families).

The overspend position within Social Work Resources (Children and Families) was partially offset by an underspend in the Adults and Older People Service delegated to the Health and Social Care Partnership. The core Council position, without the HSCP underspend, was an overspend of £0.807 million.

As noted at Agenda Item 3a, as part of the funding for the Scottish Government Pay Award 2022/2023, the Scottish Government had agreed to allocate £120 million nationally per annum for 2022/2023 and 2023/2024 to cover part of the additional costs. The Council's allocation was £7.077 million and would be paid as part of the General Capital Grant allocation. COSLA and the Scottish Government had been in discussion with councils as to how they could convert this General Capital Grant to pay for Revenue expenditure.

A review of the Council's Capital funding package had identified funding that could be transferred to the Council's Revenue Account and used to fund the pay award. Those funds would be replaced by the additional General Capital Grant.

The Housing Revenue Account showed a breakeven position at 4 November 2022, as detailed in Appendix 2 to the report.

The Forum decided:

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

[Reference: Minutes of 10 November 2022 (Paragraph 4)]

5 Revenue Budget Monitoring 2022/2023 – Detailed Resource Analysis

A report dated 30 November 2022 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 4 November 2022 (Period 8).

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 4 November 2022
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 4 November 2022
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 4 November 2022

The Forum decided: that the position as at 4 November 2022 (Period 8) be noted.

[Reference: Minutes of 10 November 2022 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.

Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	9 February 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2022/2023 - General Fund Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2022 to 29 December 2022.

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 29 December 2022 from both a financial and physical perspective.

3.2. 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 2022/2023

4.1. **2022/23 Budget:** The revised programme for the General Fund is £78.272 million shown in Appendix B. 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 30 November 2022.

4.2. The total programme of £78.272 million includes new adjustments to the programme, which are detailed in Appendix 1, which were approved by the Executive Committee on 1 February 2023. These adjustments total £0.531 million and include additional funding for new projects. Due to the timing of project spend, it is anticipated that this funding will slip into 2023/2024 and the net impact on the 2022/2023 Capital Programme is therefore nil.

4.3. The programme spend for the General Fund is summarised in Appendix B with a full breakdown of expenditure across Services included in Appendix C.

4.4. Total funding of £78.272 million is available in year, as shown in Appendix D. Since the last report to this Forum, there has been a change to the funding package and this is detailed in section 4.5 below:

- 4.5. **General Capital Grant:** In December 2022, the Scottish Government revised our 2022/2023 General Capital Grant allocation to £32.074 million, an increase of £0.202 million. Given the late notification of this additional funding, any new projects are unlikely to be designed and completed prior to the end of this financial year. As a result, this additional allocation of £0.202 million will be used to fund the existing Capital Programme and reduce the Council's level of borrowing.
- 4.6. **2022/23 Outturn**
Work has been ongoing to clarify the predicted spend position for the General Services Capital Programme for this financial year and this is detailed in sections 4.7 to 4.9.
- 4.7. Current estimates from Resources suggest an outturn of £73 million. Against the revised budget of £78.272 million this outturn means a net underspend across Resources of £5.3 million. This is made up of project underspends totalling £9.7 million offset by projects with greater than anticipated spend of £4.4 million.
- 4.8. The majority of the variance is due to the timing of spend, resulting in budget required in 2023/2024 rather than 2022/2023. The progression of a number of projects has been impacted by current market conditions, resulting in material shortfalls and longer lead in times. These underspends have been partially offset by a few projects where there are budget overspends predicted this financial year (Jackton Primary School and Oracle Fusion). Again, this is a timing issue only with funding for the overall spend on these projects already identified into the next financial year.
- 4.9. In addition, £0.150 million relates to savings achieved on works completed within the Lanark Interchange Park and Ride project this financial year. As this project has been funded by Strathclyde Passenger Transport (SPT), this saving will be returned to SPT.
- 4.10. A list of the main projects with anticipated underspends which are responsible for the overall underspend of £9.7 million, as detailed in section 4.8, and which will now complete in 2023/24 is included in Appendix E, along with their anticipated completion dates.
- 4.11. **Period 10 Position:** The programme spend and funding for the General Fund is summarised in Appendix D. As noted in 4.1, the total capital spending programme for the year is £78.272 million.
- 4.12. Appendix D also shows budget for the period of £36.049 million and spend to the 29 December 2022 of £37.238 million, an overspend of £1.189 million. This is mainly due to the timing of spend in relation to the Jackton Primary School project (£1.2m), within Community and Enterprise Resources and the Oracle Fusion project within Finance and Corporate Resources (£0.699m). This is offset by a number of smaller underspends across the rest of the Programme.
- 4.13. Actual funding received to 29 December 2022 is £60.718 million.
- 4.14. Relevant officers will continue to closely monitor the generation of all income including receipts.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

23 January 2023

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 30 November 2022
- Executive Committee, 1 February 2023

List of Background Papers

- Capital Ledger prints to 29 December 2022

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

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

Adjustments Approved by Executive Committee – 1 February 2023**Community and Enterprise Resources****Gilmourton Play Park, Sandford - Redevelopment**

Approval is sought to increase the 2022/23 Capital Programme by £0.102 million to redevelop the existing Gilmourton Play Area, in partnership with Sandford and Upper Avon Community Council. £0.102m

Funding contributions totalling £0.102 million have been secured from the Renewable Energy Fund (£0.061m), EB Scotland (£0.025m), Banks Renewable (£0.010m) and Snabe Quarry (£0.006m).

Due to the lead-in times associated with the supply of play equipment, approval is sought to slip this funding into financial year 2023/2024. (£0.102m)

Libberton Primary School - Outdoor Play

Approval is sought to increase the 2022/2023 Capital Programme by £0.052 million to enable the development of an outdoor play area at Libberton Primary School. £0.052m
The project will be funded by a contribution from Clyde Windfarm (£0.052m).

Due to the lead in times associated with the supply of play equipment, approval is sought to slip this funding into financial year 2023/2024. (£0.052m)

Symington Play Park Redevelopment

Approval is sought to increase the 2022/2023 Capital Programme by £0.123 million to enable the redevelopment of Symington Play Park, in partnership with Symington Community Council. The project will be funded by Clyde Windfarm (£0.123m). £0.123m

Due to the lead in times associated with the supply of play equipment, approval is sought to slip this funding into financial year 2023/2024. (£0.123m)

Synthetic & Grass Pitches - Hamilton Palace Grounds Sports Pitches

The 2022/2023 Capital Programme already includes an allocation (£0.301m) to renovate and re-configure the existing pitches at Hamilton Palace Sports Ground. The tender exercise is now complete and further developer contributions of £0.029 million which have already been received for the Hamilton Area, have been identified to augment the existing budget allocation. This will allow the project to progress. £0.029m

Due to the profiling of project expenditure, this element of funding will not be required until 2023/2024. Approval is sought to slip this additional funding of £0.029 million into the 2023/2024 Capital Programme. (£0.029m)

Priory Changing Pavilion, Blantyre

Approval is sought to increase the 2022/23 Capital Programme by £0.275 million to replace the existing changing pavilion at the Priory, Blantyre with new modular accommodation. This will be funded by developer contributions from the Blantyre area (£0.225m), which have already been received by the Council, and augmented by a contribution of £0.050 million from the Prioritised Urgent Investment Fund. £0.275m (£0.050m)
Due to the project timescales, the majority of this funding will slip into financial year 2023/2024. (£0.225m)

TOTAL ADJUSTMENTS

-

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 29 DECEMBER 2022

£m

Total Budget (Executive Committee – 30 November 2022) **78.272**

Proposed Adjustments – Period 10 (Section 4.2 and Appendix A) -

Total Revised Budget (Executive Committee – 1 February 2023) **78.272**

<u>Resource</u>	<u>2022/23 Budget</u>	<u>Period 10 Proposed Adjustments</u>	<u>Revised 2022/23 Budget</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	48.270	0.050	48.320
Education	13.918	-	13.918
Finance & Corporate	3.695	-	3.695
Housing & Technical	8.486	(0.050)	8.436
Social Work	3.903	-	3.903
Other Match Funding	-	-	-
TOTAL CAPITAL PROGRAMME	78.272	-	78.272

APPENDIX C

SOUTH LANARKSHIRE COUNCIL CAPITAL EXPENDITURE 2022/23 GENERAL FUND PROGRAMME FOR PERIOD 1 APRIL 2022 TO 29 DECEMBER 2022

Resource Name	Annual Budget £000	2021/22 C/F £000	Previous Slippage /Adjs £000	Total Original Budget £000	2022/23 Adjs £000	2022/23 Slippage £000	Total Budget £000	Estimate to Date £000	Actual £000
Community & Enterprise									
Facs, Waste & Grounds	1,406	529	14	1,949	1,108	(503)	2,554	260	238
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	7,868	9,306
Roads, Transport & Fleet	21,651	3,252	5,094	29,997	2,528	(5,892)	26,633	12,391	12,030
Resource Total	46,901	7,157	5,323	59,381	6,004	(17,065)	48,320	20,519	21,574
Education									
Growth / Accommodation Pressures	7,043	715	94	7,852	1,380	(35)	9,197	5,349	5,196
Free School Meals	-	-	-	-	1,877	(1,577)	300	-	-
1,140 Hours	3,145	378	248	3,771	(25)	(2,540)	1,206	320	322
ICT Developments	3,180	31	-	3,211	0	0	3,211	2,358	2,210
Other	-	(3)	7	4	0	0	4	1	2
Resource Total	13,368	1,121	349	14,838	3,232	(4,152)	13,918	8,028	7,730
Finance & Corporate									
IT Services	2,444	1,251	-	3,695	0	0	3,695	2,247	2,832
Resource Total	2,444	1,251	-	3,695	0	0	3,695	2,247	2,832
Housing and Technical									
Office Accom	9,748	949	(2,939)	7,758	138	0	7,896	1,639	1,392
Private Housing Scheme of Assistance	1,000	0	(1,000)	0	0	0	0	0	0
Other Housing	0	367		367	173	0	540	65	79
Resource Total	10,748	1,316	(3,939)	8,125	311	-	8,436	1,704	1,471
Social Work									
Care Facilities	2,571	131	0	2,702	40	0	2,742	2,817	2,879
Other	4,452	169	70	4,691	40	(3,570)	1,161	734	752
Resource Total	7,023	300	70	7,393	80	(3,570)	3,903	3,551	3,631
Other Match Funding	1,800	-	-	1,800	-	(1,800)	-	-	-
Overall Total	82,284	11,145	1,803	95,232	9,627	(26,587)	78,272	36,049	37,238

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 29 DECEMBER 2022

	<u>2022/23</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2022/23</u> <u>Revised</u> <u>Budget</u>	<u>2022/23</u> <u>Budget to</u> <u>29/12/22</u>	<u>2022/23</u> <u>Actual to</u> <u>29/12/22</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	95.232	78.272	36.049	37.238
Income	<u>2022/23</u> <u>Budget</u>	<u>2022/23</u> <u>Revised</u> <u>Budget</u>		<u>2022/23</u> <u>Actual</u> <u>To</u> <u>29/12/22</u>
	£m	£m		£m
Prudential Borrowing	55.416	30.260		30.260
Developers Contributions	6.552	0.058		0.058
Partners (Including High Blantyre Construction, SPT, Sustrans, and CARES)	1.745	3.865		1.511
Scottish Government:				
- Capital Grant	22.424	32.074		21.658
- Cycling, Walking and Safer Routes	2.154	2.887		0.000
- Vacant and Derelict Land	1.820	1.228		0.728
- Regeneration Capital Grant	1.720	1.370		0.157
- Town Centre Regeneration Fund	0.101	0.101		0.101
- Place Based Investment Programme	1.617	3.357		3.357
- Electric Vehicle Charging Infrastructure	0.118	0.118		0.089
- NSS Tec	0.000	0.040		0.040
Glasgow City Region City Deal	0.000	0.000		0.000
Capital Receipts	1.000	1.000		0.845
Specific Reserves	0.534	1.400		1.400
Revenue Contribution	0.031	0.514		0.514
TOTAL FUNDING	95.232	78.272		60.718

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2020 TO 29 DECEMBER 2022

Projects with Anticipated Underspends in 2022/2023, which will carry forward into 2023/2024

Projects with Projected Underspends in 2022/23 which will Carry Forward into 2023/2024		
Project Name	Project Type	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
Chatelherault Allotments	Infrastructure	March 2024
Play Parks - Various	Infrastructure	Throughout 2023/24 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	July 2023
Town Centre Regeneration Fund	Regeneration	Throughout 2023/24
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 2023/24
Daer Bridge	Infrastructure	December 2023
Education Resources		
Castlefield Primary School Extension	Extension	July 2023
Crawforddyke adaptation of nursery to classrooms	Adaptations	June 2023
Uddingston Nursery Expansion	Adaptations	August 2024
Clyde Terrace Early Years	New Build	November 2023
Small Scale Adaptations	Adaptations	Throughout 2023/24
Finance and Corporate Resources		
Digital Tools	Infrastructure	Throughout 2023/24
Digital Connectivity	Infrastructure	Throughout 2023/24
Digital Transformation	Infrastructure	Throughout 2023/24

SOUTH LANARKSHIRE COUNCIL
 CAPITAL EXPENDITURE 2022/23
 GENERAL FUND PROGRAMME
 FOR PERIOD 1 APRIL 2020 TO 29 DECEMBER 2022

Projects with Projected Underspends in 2022/23 which will Carry Forward into 2023/2024		
Project Name	Project Name	Project Name
Housing and Technical Resources		
Prioritised Urgent Investment	Refurbishment	Throughout 2023/24
Principal Offices - Fabric and Service Investment	Refurbishment	Throughout 2023/24
Lifecycle Replacement Schools	Refurbishment	Throughout 2023/24
New Cross Shopping Centre - Roof	Refurbishment	Throughout 2023/24
Civic Centre Fabric Upgrade	Refurbishment	Throughout 2023/24
Communities Facilities Fund	Refurbishment	Throughout 2023/24
CEEF Programme	Refurbishment	Throughout 2023/24

2022/2023 GENERAL FUND CAPITAL PROGRAMME

BUILD EXECUTIVE SUMMARY

PERIOD ENDED 29 DECEMBER 2022 (PERIOD 10)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	1	3	4	7	16	19	23	28	33				
Projects on Programme	-	108	110	114	117	126	129	143	140	148				
Projects Behind Programme	-	-	1	-	-	1	-	2	1	-				
Projects Altered Brief/ Programme	-	-	-	2	1	2	2	3	3	4				
Projects Still to Progress	-	25	23	23	19	15	11	11	12	13				
	-	134	137	143	144	160	161	182	184	198				
<u>Project Status</u>														
Design Feasibility	-	61	63	67	66	81	80	91	91	104				
Sketch Design	-	3	1	1	1	-	-	2	2	2				
Detailed Design	-	2	2	1	-	-	-	-	1	1				
Production Information	-	6	5	4	5	5	5	6	6	7				
Tendering	-	22	21	25	23	18	17	19	18	17				
On Site	-	39	42	41	42	40	40	41	38	34				
Complete	-	1	3	4	7	16	19	23	28	33				
	-	134	137	143	144	160	161	182	184	198				

GENERAL FUND CAPITAL PROGRAMME 2022/23

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 29 DECEMBER 2022 (PERIOD 10)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Number of Projects</u>														
Carried Forward 21/22 Programme	-	38	38	38	38	38	38	38	37	37				
Approved from 22/23 Programme	-	9	9	9	10	10	12	12	13	13				
Total Projects Currently Reported	-	47	47	47	48	48	50	50	50	50				

Number of Projects

Projects Completed	-	-	-	-	-	-	1	1	5	6				
Projects Ahead of Programme	-	-	-	-	-	-	-	2	1	1				
Projects on Programme	-	47	47	47	48	46	47	46	34	24				
Projects Behind Programme	-	-	-	-	-	2	2	1	5	8				
Projects, Altered Brief/Programme	-	-	-	-	-	-	-	-	-	-				
Projects Still to Progress	-	-	-	-	-	-	-	-	5	10				
	-	47	47	47	48	48	50	50	50	50				

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

<u>Type</u>		<u>Status</u>
C/F	Hamilton Palace Grounds Play Area	Complete
C/F	Extension of Cemeteries – Douglas Cemetery	Complete
C/F	Hamilton Mausoleum	Complete
C/F	Upgrades to Community Infrastructure	Complete
C/F	Abington Campus for Enterprise	Complete
C/F	Computer Room Upgrades	Complete
C/F	Oracle Upgrade	Ahead of Programme
C/F	Zero Waste Fund	On Programme
New	Coronation Crescent - Play Equipment	On Programme
New	Nature Restoration Fund	On Programme
C/F	Vacant and Derelict Land – Clyde Gateway – Cunningar Allotments	On Programme
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	On Programme
C/F	Bin Storage Areas	On Programme
C/F	Bothwell Road Park – Sensory Garden	On Programme
New	Memorial Headstone Remedial Works	On Programme
New	Ash Die Back	On Programme
New	South Lanarkshire Lifestyles Eastfield - Floodlighting	On Programme
C/F	Langlands Boardwalk	On Programme
New	Synthetic and Grass Pitch Replacement – Hamilton Palace Grounds	On Programme
New	Douglas Primary School – Floodlights	On Programme
C/F	Rural Development Centre	On Programme
New	Place Based Investment Programme – 2022/2023	On Programme
C/F	Place Based Investment Programme – 2021/2022	On Programme
C/F	Hamilton HUB – New Cross Shopping Centre	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Wide Area Network Capitalisation	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Electronic Document Records Management System	On Programme
C/F	Audio Visual Upgrade – Council Chambers	On Programme
C/F	Climate Change / Digital Transformation	On Programme
C/F	Community Alarms	On Programme
C/F	Swis Plus Replacement	On Programme
New	Library IT Infrastructure Upgrade Costs	Behind Programme
New	Extension of Cemeteries – Philipshill Cemetery	Behind Programme
New	Springhall Urban Greenspace Development – Additional Equipment	Behind Programme
New	Halfway Park Play Area - Redevelopment	Behind Programme
C/F	Allotments - Chatelherault	Behind Programme
C/F	City Deal – Community Growth Areas	Behind Programme
C/F	Vacant and Derelict Land – Cunningar Loop Phase 3 Greening	Behind Programme
C/F	Digital Tools	Behind Programme
C/F	Fallside Park Play Area, Bothwell	Still to Progress
C/F	Forth Play Area	Still to Progress
C/F	Hairmyres Play Area	Still to Progress
C/F	Renewal of Play Parks	Still to Progress
C/F	Alexander Hamilton Memorial Park – Woodland Management	Still to Progress
C/F	Greenhall Replacement Bridge	Still to Progress
C/F	Town Centre Regeneration Fund	Still to Progress
C/F	New Cross Shopping Centre - Roof	Still to Progress
C/F	Digital Connectivity	Still to Progress
New	Digital Transformation Reviews	Still to Progress

2022/2023 GENERAL FUND CAPITAL PROGRAMME
NON-BUILD VARIANCE EXPLANATIONS

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Library IT Infrastructure Upgrade Costs	Behind Programme	This project is behind programme as a result of works on phase 2 (desktop refresh) being programmed for completion during Summer 2023.
Extension of Cemeteries – Philipshill Cemetery	Behind Programme	This project is behind as a result of additional conditions of the Planning consent, that a Flood Risk Assessment / Drainage Strategy needs to be in place before we can go out to tender. Awaiting on site meeting with Flood Prevention Team.
Springhall Urban Greenspace Development – Additional Equipment	Behind Programme	The Springhall Community Group have been asked to consider options for this project, given equipment requested is likely to cost more than originally anticipated.
Halfway Park Play Area - Redevelopment	Behind Programme	This project is behind schedule due to the long lead in times for play equipment deliveries.
Allotments - Chatelherault	Behind Programme	This project is behind schedule as a result of a delay in receiving Planning consent for the proposed new allotments at Chatelherault. Planning consent has now been received. Tender documentation has been forwarded to Procurement for publication.
City Deal – Community Growth Areas (Lanark Road Signalisation)	Behind Programme	This project is behind schedule as a result of the Lanark Road Signalisation project, where all contractors withdrew from the initial tender process. Project to be re-tendered.
Vacant and Derelict Land – Clyde Gateway - Cunningar	Behind Programme	This project is behind schedule due to the delays experienced by Clyde Gateway Urban Regeneration Company to complete the road.
Digital Tools	Behind Programme	This project is behind schedule to the increased lead in times for equipment.

GENERAL FUND CAPITAL PROGRAMME 2022/23

ROADS EXECUTIVE SUMMARY

PERIOD ENDED 29 DECEMBER 2022 (PERIOD 10)

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

Number of Projects

Total Projects Currently Reported - 142 145 192 193 198 206 215 215 215

Programme Status

Projects Complete - 17 26 30 60 74 93 103 103 131

Projects on Programme - 125 119 162 133 123 111 109 82 80

Projects Behind Programme - - - - - - - 1 - 1

Projects, Altered Brief / Programme - - - - - - 1 1 1 2

Projects Still to Progress - - - - - 1 1 1 1 1

- 142 145 192 193 198 206 215 215 215

Project Status

Briefing - 18 17 62 1 2 8 3 3 1

Production Information - 92 92 88 109 104 89 85 85 57

Billing - - - - - - - - - -

Tendering - 1 3 3 3 3 2 3 3 2

On Site - 14 7 9 20 15 14 21 21 24

Complete - 17 26 30 60 74 93 103 103 131

- 142 145 192 193 198 206 215 215 215

2022/2023 GENERAL FUND CAPITAL PROGRAMME

ROADS VARIANCE EXPLANATIONS

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Glasgow City Region City Deal – Cathkin Relief Road (Loss of value Claims and Noise Insulation Regulations Surveys)	Behind Programme	This project is behind due to outstanding information awaited from the claims company to allow the submitted claims to be processed.

PROJECT / PROGRAMME STATUS ~ PERIOD 10

[illegible]

PROJECT / PROGRAMME STATUS ~ PERIOD 10

[illegible]

PROJECT / PROGRAMME STATUS ~ PERIOD 10

[illegible]

PROJECT / PROGRAMME STATUS ~ PERIOD 10

[illegible]

PROJECT / PROGRAMME STATUS ~ PERIOD 10

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 Still to Progress
Hamilton Area											
Footways											
Willow Drive, Blantyre						1	1				
Highfield Road, Larkhall					1			1			
Sycamore Grove, Blantyre						1	1				
Avonbrae Crescent, Hamilton						1	1				
St. Ninians Place, Hamilton					1			1			
Selkirk Street, Blantyre						1	1				
Wilson Place, Stonehouse						1	1				
St Laurence Avenue, Stonehouse		1						1			
Sherry Drive, Hamilton						1	1				
Bellshill Road (Service Road), Bothwell					1			1			
Carlisle Road, Ferniegair						1	1				
Main Street, Blantyre		1						1			
Central Avenue, Blantyre						1	1				
Deveron Crescent, Hamilton		1						1			
Toll Wynd, Hamilton						1	1				
Albert Drive, Larkhall		1						1			
Springwell Crescent, Blantyre						1	1				
Clydesdale Area											
Footways											
Station Road, Law					1			1			
Wilton Road, Carluke PH1		1						1			
Silverdale Crescent. Lanark		1						1			
Dale Street. Douglas						1	1				
Brownhill Avenue, Douglas						1	1				
Main Street, Forth						1	1				
Heathfield Drive, Blackwood		1						1			
Bloomgate, Lanark		1						1			
A721 Chapel Street, Carluke						1	1				
St Leonard Steet, Lanark		1						1			
ROADS REFURBISHMENT BUDGET											
Structures projects											
Cleghorn Bridge						1	1				
Mousemill Road Retaining Wall repair/replacement						1	1				
Traffic Signals											
Upgrading the lamps/controllers and associated equipment ~ various locations					1			1			
Lighting ~ LED & Columns											
Renewal of street lighting infrastructure ~ various locations					1			1			

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23

[illegible]

SOUTH LANARKSHIRE COUNCIL

RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23

PROJECT / PROGRAMME STATUS ~ PERIOD 10

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 Still to Progress
SPT ~ ACTIVE TRAVEL IMPROVEMENTS											
Leadhills Village		1						1			
<u>SUSTRANS ~ PLACES FOR EVERYONE</u>											
Cambuslang Cycle Network ~ Design of Routes (Design works only)		1						1			
Lanark Cycle Network ~ Design of Routes (Design works only)		1						1			
Hamilton Cycle Network ~ Design of Routes (Design works only)		1						1			
Design of NCN74 between Raith and NCN75 (Design works only)		1						1			
Various Links to the NCN74 Clydesdale (Design works only)		1						1			
<u>LOCAL AUTHORITY DIRECT RESOURCE GRANT (ACTIVE TRAVEL)</u>											
Report our recommendations to make active travel a more viable option				1				1			
<u>ELECTRIC VEHICLE CHARGING INFRASTRUCTURE</u>											
Installation on-street charge point installations ~ Various Locations					1			1			
Public electric vehicle strategy and infrastructure expansion plan (Report)		1						1			
<u>CITY DEAL PROJECTS</u>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1							1		
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	1	57	0	2	24	131	131	80	1	2	1

Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	9 February 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 of progress on the Council's Housing Capital Programme for the period covering 1 April 2022 to 29 December 2022.

2. Recommendation(s)

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

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

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 29 December 2022 from both a financial and physical perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme, with the physical progress detailed in Appendix B.

4. 2022/2023 Housing Capital Programme

- 4.1. **2022/2023 Budget:** The revised Housing Capital Programme for the year is £66.361 million reflecting changes to the programme approved by the Executive Committee on 24 August 2022. There have been no further changes to the budget since this meeting.
- 4.2. Programmed funding for the year also totals £66.361 million. The budget, along with a detailed breakdown of the funding sources is included in Appendix A to this report.
- 4.3. **2022/23 Outturn:** Current estimates from Housing and Technical Resources suggest an outturn of £66.361 million. However, it should be noted there is potential for an underspend within the Housing Capital Programme due to the extreme weather experienced in December 2022, which caused flooding damage to a number of Council properties. As a result, operatives from Property Services have been diverted away from capital investment to tackle urgent repairs.
- 4.4. **Period 10 Position:** Budget for the period is £40.639 million and spend to 29 December 2022 amounts to £40.525 million (as shown in Appendix A), an underspend of £0.114 million.
- 4.5. As at 29 December 2022, £40.525 million of funding had been received.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

23 January 2023

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 24 August 2022
- Executive Committee, 1 February 2023

List of Background Papers

- Capital Ledger prints to 29 December 2022

Contact for Further Information

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

Ext: 5637 (Tel: 01698 455637)

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

Appendix A

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 29 DECEMBER 2022

	<u>2022/23</u> <u>Original</u> <u>Budget</u> £m	<u>2022/23</u> <u>Revised</u> <u>Budget</u> £m	<u>2022/23</u> <u>Budget to</u> <u>29/12/22</u> £m	<u>2022/23</u> <u>Actual to</u> <u>29/12/22</u> £m
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Expenditure

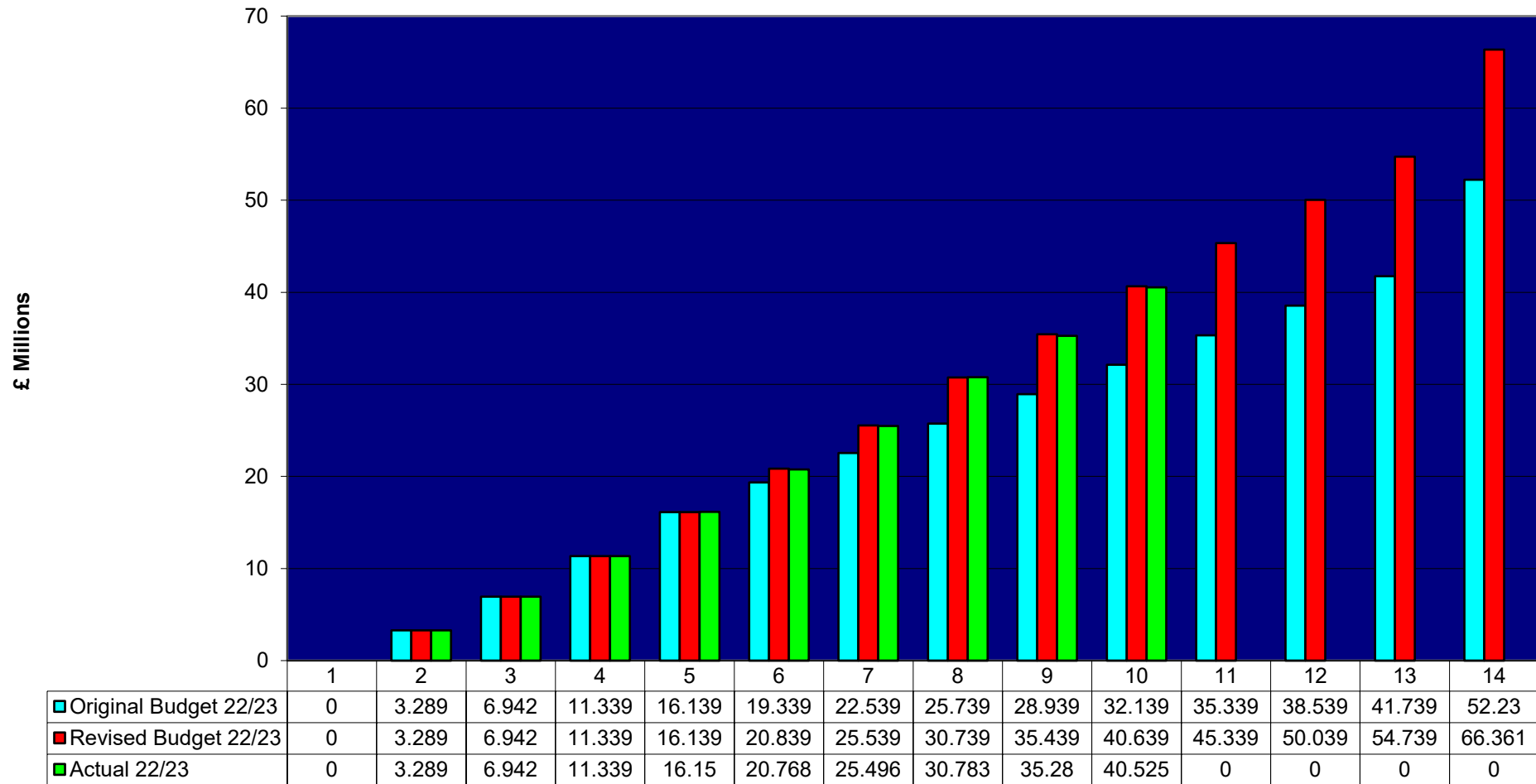
2022/23 Budget	52.230	66.361	40.639	40.525
Incl. adjustment from 2021/22				

	<u>2022/23</u> <u>Original</u> <u>Budget</u> £m	<u>2022/23</u> <u>Revised</u> <u>Budget</u> £m	<u>2022/23</u> <u>Actual to</u> <u>29/12/22</u> £m
INCOME			
Capital Receipts	0.000	7.311	6.314
Capital Receipts - Land Sales	0.000	0.000	0.018
Capital Funded from Current Revenue	26.050	26.050	26.050
Prudential Borrowing	22.018	26.462	3.440
Scottish Government Specific Grant:			
- New Build	2.242	4.048	4.648
- Open Market Purchase Scheme	1.800	2.370	0.000
- Mortgage to Rent	0.120	0.120	0.055
	52.230	66.361	40.525

HOUSING CAPITAL PROGRAMME 2022/23**EXECUTIVE SUMMARY****PERIOD ENDED 29 DECEMBER 2022****Expenditure Periods**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	2	6	9	13	17	21	28	31	31				
Projects on Programme	-	113	109	105	102	102	103	93	94	94				
Projects Behind Programme	-	3	7	3	6	1	0	3	-	-				
Projects Altered Brief/Programme	-	4	4	6	-	7	6	3	6	6				
Projects Still to Progress	-	30	33	36	38	31	29	32	30	30				
	-	152	159	159	159	158	159	159	161	161				
<u>Project Status</u>														
Design Feasibility	-	67	71	68	66	59	57	54	55	55				
Sketch Design	-	1	1	1	1	1	1	-	-	-				
Detailed Design	-	1	3	4	3	3	2	3	3	3				
Production Information	-	6	6	6	7	9	8	9	8	8				
Tendering	-	30	26	26	26	26	29	28	27	27				
On Site	-	45	46	45	43	43	41	37	37	37				
Complete	-	2	6	9	13	17	21	28	31	31				
	-	152	159	159	159	158	159	159	161	161				

HRA Capital Expenditure Profile Graph 22/23



Report

4

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	9 February 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2022/2023 and Probable Outturn
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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 29 December 2022.

2. Recommendation(s)

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

- (1) that including Resources, Corporate Items and Council Tax, and the proposed transfer to Reserves, the Council's outturn underspend of £4.696 million (section 4.2), be noted;
- (2) that the proposed transfers to reserves totalling £17.195 million (section 4.2), be noted;
- (3) that the non-recurring underspend of £1.423 million in the delegated budget to the IJB be held in reserves for their use in future years (section 4.6), be noted;
- (4) that the proposal to include within the transfer to Reserves the unplanned underspend in the current year of £5.635 million in the budget delegated to the IJB which will be retained by the Council to assist in managing pressures in Children and Families (section 4.7), be noted;
- (5) that £5.7 million of the retrospective benefit released by the implementation of the guidance on Accounting for Service Concessions be used to support the increased 2022/2023 Pay Award (section 4.10), be noted;
- (6) that the outturn underspend of £4.696 be transferred to reserves to assist in the 2023/2024 Budget Strategy (section 4.16), be noted;
- (7) that the underspend of £0.092 million on the General Fund Revenue Account at 29 December 2022 (section 5.1), be noted; and
- (8) that the breakeven position on the Housing Revenue Account at 4 November 2022 (section 6.1) and the forecast to 31 March 2022 of breakeven (section 6.2), be noted.

3. Background

- 3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 1 February 2022.
- 3.2. This overview report will summarise the 2022/2023 Probable Outturn position for the Council's General Fund Revenue Account to 31 March 2023. Section 4 provides the summary of the General Fund outturn position including details of proposed transfers

to Reserves. Sections 5 and 6 provide the position on the General Fund Account and the Housing Revenue Account for the current period 1 April 2022 to 29 December 2022 respectively.

- 3.3. Appendix 1 of the report provides details of the General Fund Probable Outturn for 2022/2023. When establishing the probable outturn position for the year, Resources were asked to take all known commitments into account. This report details the anticipated spend for the current year (Appendix 2) and proposes funds to be transferred to reserves for future commitments required in the next financial year (Appendix 3). Appendix 4 details those transfers to Reserves which have already been approved as part of the 2023/2024 Budget Strategy and the report will therefore detail the position after all transfers to reserves for known commitments (Appendix 5). Finally, Appendix 6 provides the Housing Revenue Account position.

4. 2022/2023 General Services Probable Outturn

- 4.1. This report and appendices provide a detailed analysis of the Council's financial position. While the full detail and background is provided in the report, the summary position including the key highlights is detailed in this Executive Summary.
- 4.2. The final outturn position after transfers to reserves is an underspend of £4.696 million. This is including new proposed transfers to reserves totalling £17.195 million (Appendix 3), as well as previously approved transfers of £17.420 million arising from the underspend in Loan Charges due to the timing of borrowing, increased deposit interest and the Loans Fund Review, which are earmarked for the Budget Strategy (Appendix 4). A summary of the Outturn is detailed in Table 1.

Table 1: Analysis of Outturn Position After Transfers to Reserves

	£m
Resource Position (section 4.4)	(0.335)
Loan Charges (section 4.8)	1.180
Corporate Items (section 4.9)	2.347
Council Tax (section 4.13)	1.504
Probable Outturn Position	4.696

- 4.3. Each of these items are detailed below.
- 4.4. **Resources:** As covered in Appendix 1 (section 1.2), Resources are reporting a combined overspend of £0.335 million. This Resource overspend position includes Transfers to Reserves totalling £8.405 million.
- 4.5. The overall Resource overspend includes a Housing and Technical Resources' overspend of £0.342 million includes a provision in respect of the management of the Estates' function.
- 4.6. The overall Resource Position also includes a break-even position for Social Work Resources. In relation to Adults and Older People specifically, the position includes a £1.423 million commitment in relation to the element of the budget delegated to the Integrated Joint Board (IJB). This commitment reflects recommendation 3 where it is proposed that 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.
- 4.7. There is a further underspend of £5.635 million relating to core Council funding passed over to the IJB. The IJB financial regulations entitle the Council to adjust its

contributions in respect of unplanned underspends like this. The Councils contribution can be reduced by this amount. The position relates to the financial year 2022/23. It is proposed that this underspend is retained by the Council to help cover the Children and Families' budget pressures into 2023/2024. This will be facilitated via a transfer to Reserves which is why Adult's and Older people budget shows a break-even position after transfers to Reserves (Appendix 1, sections 1.4 to 1.6). The amount may be revisited if there is a change in financial outlook by the end of the financial year.

- 4.8. **Loan Charges:** There is an in-year underspend of £4.735 million. This is after the £17.420 million of budget for previously approved transfers to Reserves has been transferred to Corporate Items – Strategy to assist with the Budget Strategy for 2023/2024. Taking into account the previously proposed transfers to Reserves to assist in the 2023/2024 Budget Strategy, and the proposed transfers relating to Interest on Reserves, there is an in-year underspend of £1.180 million. (Appendix 1, sections 1.7 to 1.10).
- 4.9. **Corporate Items:** There is a net underspend of £4.572 million for corporate items which includes known commitments including the outstanding Pay Award and the Apprentice Levy. After proposed transfers to Reserves totalling £2.225 million, the underspend on corporate Items is £2.347 million (Appendix 1, sections 1.11 to 1.14).
- 4.10. It is noted that the budget for Corporate Items assumes a Transfer from Reserves of £5.700 million. This reflects the Councils contribution to the increased Pay Award for 2022/2023, and it is proposed that this is funded by the retrospective benefit released by the implementing the new guidance on Accounting for Service Concessions (see Recommendation 5) detailed in the paper to Council on 18 January 2023.
- 4.11. **Corporate Items – 2023/2024 Strategy:** This line is currently showing a break-even position. This is after transfers to reserves totalling £17.420m which form part of the previously approved Budget Strategy for 2023/2024 and are detailed in Appendix 4 for reference (Appendix 1, section 1.15).
- 4.12. **2021/2022 and 2022/2023 Investments:** As detailed in Appendix 1, section 1.16, the Investment budgets have been realigned during 2022/2023 and sits in Resources. The balance carried forward from 2021/2022 will be retained in Reserves for spend anticipated in future years. A break-even position is anticipated this year.
- 4.13. **Council Tax / Council Tax Reduction Scheme (CTRS):** After transfers to Reserves totalling £3.010 million, with £2.400 million of that proposed to assist in the 2023/2024 Budget Strategy (Executive Committee, 2 November 2022), there is a net over recovery of Council Tax / CTRS of £1.504 million (Appendix 1, section 1.17 to 1.18). The over recovery of Council Tax mainly reflects levels of in-year collection from properties.
- 4.14. **Summary of Overall Outturn Position:** As noted in section 4.2 and taking into account the detail in sections 4.2 to 4.13, the final outturn position is an underspend of £4.696 million. This is summarised in Table 2, showing the position before and after the transfers to Reserves.

Table 2: Summary of Overall Outturn Position

	£m
Position before Transfers:	
Resources Overspend (sections 4.4 – section 4.7)	8.070
Loan Charges Underspend (section 4.8)	4.735
Corporate Items Underspend (section 4.9)	4.572
Corporate Items – Strategy 2023/2024 (section 4.11)	17.420
Council Tax / CTRS Net Over Recovery (section 4.13)	4.514
Forecast Underspend Before Transfers to Reserves	39.311
<i>Less:</i>	
Proposed Transfers to Reserves (Appendix 3)	(17.195)
<i>Less:</i>	
Previously Approved Transfers to Reserves for 2022/2023 Strategy (Appendix 4)	(17.420)
Forecast Underspend AFTER Transfers to Reserves	4.696

- 4.15. Table 2 shows the outturn position before transfers to Reserves and then takes account of the proposed transfers to Reserves (Appendix 3) and the previously approved transfers (Appendix 4). Taking these into account leaves an underspend of £4.696 million. The outturn position after these transfers to Reserves is shown in Appendix 5.
- 4.16. It is proposed that the underspend of £4.696 million shown in Table 2, be considered to support the 2023/2024 Budget Strategy.
- 5. 2022/2023 General Services Monitoring Position**
- 5.1. **Financial Position as at 29 December 2022**
As at 29 December 2022, the position on the General Services budget is a net underspend of £0.092 million, after transfers to Reserves. This is shown in Appendix 5.
- 5.2. **Scottish Government Funding – 2022/2023 Grant Redeterminations:** The Council received Finance Circular 11/2022 in late December. While this included information on the Government Grant allocations for 2023/2024, it also confirmed a number of 2022/2023 Grant Redeterminations for the current year. These are included in the relevant Resource positions with the commitments noted as appropriate.
- 6. Housing Revenue Account Position**
- 6.1. **Financial Position as at 29 December 2022:** Appendix 6 of the report shows a breakeven position against the phased budget on the Housing Revenue Account. Levels of rent collection are regularly monitored by the Housing Services team and appropriate corrective action will be taken, as required.
- 6.2. **Probable Outturn Position:** Appendix 6 also shows the forecast position for the financial year, being a break-even position for the Housing Revenue Account.
- 7. Employee Implications**
- 7.1. None.
- 8. Financial Implications**
- 8.1. As detailed in sections 4 to 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. Inflationary and budget pressures this year increase the risk of overspend however we have mitigated this going forwards through providing additional funds in future years budget strategy, and through the one-off use of reserves in the current year.
- 10.2. We will also continue to monitor the actual impact through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise included in this report ensures early warning for corrective action to be taken where appropriate.
- 10.3. 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)

20 January 2022

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, effective, efficient and transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Financial Ledger and budget monitoring results to 29 December 2022

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

2022/2023 General Services Probable Outturn – Resources and Corporate Lines

- 1.1. **Total Resource Position:** The outturn position, before any transfers to reserves is an underspend of £8.070 million.
- 1.2. Resources are proposing transfers to reserves totalling £8.405 million. These are detailed in Appendix 3. Taking these transfers into account results in a net Resources' overspend of £0.335 million, mainly sitting with Housing and Technical Resources. Details across Resources are shown in Table 1.

Table 1: Resource Outturn

	Outturn Before Transfers to Reserves £m	Transfers to Reserves £m	Outturn After Transfers to Reserves £m	over/ under £m
Community and Enterprise	1.277	1.270	0.007	under
Education	1.500	1.500	0.000	-
Finance and Corporate	0.000	0.000	0.000	-
Housing and Technical	(0.342)	0.000	(0.342)	-
Social Work	5.635	5.635	0.000	-
Joint Boards	0.000	0.000	0.000	-
	(8.070)	8.405	(0.335)	over

- 1.3. The Housing and Technical Resources' overspend of £0.342 million includes a provision in respect of the management of the Estates' function.
- 1.4. The Social Work Resources' break-even position reflects an anticipated overspend in Children and Families (£1.156 million) which is offset by underspends in Performance and Support, and Justice and Substance Misuse. This overspend is the position after significant additional budget of £6.5 million was provided this year to support that budget.
- 1.5. The break-even position in the delegated Adults and Older People budget includes funding which is not anticipated to spend this financial year (£1.423 million). This treatment of this specific funding is reflected in Recommendation 3 of this paper and is that the Council allows the Integrated Joint Board (IJB) to retain this non-recurring underspend within their reserves earmarked for future care costs. This is in line with the approach to integrating health and social care budgets.
- 1.6. The Adults and Older People position includes a further underspend relating to core Council funding passed over to the IJB (£5.635 million). In 2021/2022 some of the core Adult and Older People budget underspend was retained by the Council to help cover the Children and Families' budget pressure. The same approach has been proposed to the Integrated Joint Board (IJB) for 2022/2023 and will be facilitated by a Transfer to Reserves allowing the monies to be used into 2023/2024 to support Children and Families' pressures, and is reflected in Recommendation 4 of this paper. After Transfers to Reserves, Adults and Older People show a break-even position.
- 1.7. **Loan Charges:** The loan charges budget outturn is showing an in-year underspend of £4.735 million before transfers to Reserves of £3.555 million. After transfers, the underspend is £1.180 million and is due to lower than anticipated interest costs as a

result of taking a lower amount of long-term borrowing than previously anticipated during 2022/2023.

- 1.8. This position is after some elements of the budget have been transferred to Corporate Items – Strategy as part of the approved Budget Strategy for 2023/2024: the underspend due to the Loans Fund review and the underspend due to the timing of borrowing (see Corporate Items and Appendix 4). It is also after a further transfer to Reserves was proposed in relation to the underspend from an increased level of deposit interest anticipated this year (£1.000 million). As was noted in the Executive Committee paper in early November, the proposal was that this underspend is transferred to Reserves for use in future budget strategies. The position also includes transfers for Interest on Revenue Reserves (£0.573 million) which will be allocated at the end of the financial year. The proposed transfers are detailed in Appendix 3.
- 1.9. As noted in the Service Concessions paper (Council, 18 January 2023), the underspend in Loan Charges resulting from the implementation of the new guidance must be set aside to manage anticipated overspends in future years. This totals £1.982 million and is also included in the proposed transfers in Appendix 3.
- 1.10. The underspend position of £1.180 million is after the proposed transfers to Reserves in Table 2, totalling £3.555m (details in Appendix 3):

Table 2: Loan Charges – Transfers to Reserves

	£m
Underspend to manage future interest cost from the implementation of Service Concessions (Council, 18 January 2023)	1.982
2023/2024 Budget Strategy – underspend due to timing of borrowing (Executive Committee, 02 November 2022)	1.000
Interest on Reserves	0.573
Total Proposed Transfers to Reserves	3.555

- 1.11. **Corporate Items:** The outturn position before proposed transfers to reserves of £2.225 million (Appendix 3) is an underspend of £4.572 million. After transfers the outturn is an underspend of £2.347 million. In the main, the underspend relates to budget for Fuel which has not been required this year (£0.400 million), the balance on the National Insurance budget which is not required after the change in the rate (£1.225 million), and the Administration grant for the Cost-of-Living Payments which is being managed within normal budgets (£0.282 million).
- 1.12. It is noted that the budget for Corporate Items assumes a Transfer from Reserves of £5.700 million. This reflects the Councils contribution to the increased Pay Award for 2022/2023, and it is proposed that this is funded by the retrospective benefit released by the implementing the new guidance on Accounting for Service Concessions (see Recommendation 5) detailed in the paper to Council on 18 January 2023.
- 1.13. The Corporate Items underspend position is after taking account of estimated commitments in relation to significant items such as the Cost-of-Living Payments (£16.9 million), Pay Award (£9.3 million) and the Apprenticeship Levy (£2.4 million).
- 1.14. As noted the position above is after the following proposed transfers to reserves totalling £2.225m:

- **National Insurance (£0.500 million):** Budget was allocated to the Strategy for 2022/2023 for the National Insurance increase. Not all of this was required and therefore £0.500 million can be transferred to Reserves for use in the 2023/2024 Budget Strategy on a one-off basis. This is included in the proposed transfers to reserves (Appendix 3), to leave a breakeven position.
- **Wellbeing Day (£0.600 million):** As notified to Committee previously, an amount of £0.600 million has been set aside to fund the Wellbeing Day. It is proposed that this be transferred to Reserves for use into 2023/2024 as required.
- **Central Energy Efficiency Fund (£0.211 million):** Resources are allocated funding from the Central Energy Efficiency Fund (CEEF) Reserve to pay for spend to save projects. When the savings are generated from the project in future years, they repay the initial costs to the CEEF Reserve. This over recovery of income (£0.211 million) represents the repayment to be transferred to the CEEF Reserve in 2022/2023, and is included in the proposed transfers to reserves in Appendix 3. The position after this is break-even.
- **Finance Exercise (£0.914 million):** As part of the solutions identified to reduce the 2023/2024 Budget Gap, an exercise was undertaken to identify any one-off underspends and accounting transactions. An amount of £0.914 million has been identified and this is included in Appendix 3 for consideration.

1.15. **Corporate Items – 2023/2024 Budget Strategy:** As noted in section 1.8, this budget line holds monies previously transferred from Loan Charges and approved to be used to assist in the 2023/2024 Budget Strategy (Executive Committee, June 2022). This includes the Loans Fund Review underspend (£15.897m) and the previously anticipated loan charges underspend due to the timing of borrowing (£0.873m). These transfers are detailed in Appendix 4. The outturn before transfers is an underspend of £17.420 million, and after transfers is break-even.

1.16. **Investments:** As noted in the last report to Executive Committee (30 November 2022), an exercise was undertaken to establish the current commitments and spend profile of the 2021/2022 and 2022/2023 investment funding which will incur spend across a number of financial years. As part of this exercise an uncommitted element has been identified which has been agreed can be used to manage the costs of the Warm Welcome Initiative. The last report noted that after realignment, this left £1.090 million of 2023/2023 budget to be carried forward. This has been offset against the monies previously brought forward from the 2021/2022 Reserves meaning that the monies now held in Reserves are earmarked for 2023/2024 and are no longer in the budget for 2022/2023.

1.17. **Council Tax including Council Tax Reduction Scheme (CTRS):**
The Net Council Tax / CTRS budget line is showing an over recovery of £4.514 million. After transfers to Reserves of £3.010 million (£0.610 million for second homes and agreed transfer to Reserves of £1.000m from Council Tax and £1.400 million from CTRS as part of the 2023/2024 Budget Strategy approved in June 2022), the net over recovery is £1.504 million. This is made up of an over recovery of Council Tax of £1.641m and a CTRS overspend of £0.137m.

1.18. The Council Tax over recovery of £1.641m is due to:

- Empty Properties (£0.107m) – higher than anticipated income from empty properties against an increased budget in 2022/2023 of £0.650m.
- Arrears (£0.284m) – higher than anticipated arrears income against an increased budget in 2022/2023 of £1.4m based on the trend over the last few years.
- Additional properties (£1.250m) – higher than anticipated income from additional in year properties now contributing to Council Tax income, and this is the position after a Transfer to Reserves of £1.000m agreed as part of the 2023/2024 Budget Strategy (Executive Committee, 2 November 2022).

1.19. **Summary:** Taking into account the position detailed in sections 1.1 to 1.18 including the proposed transfers to Reserves (Appendix 3) and the previously approved transfers to Reserves (Appendix 4), leaves an underspend of £4.696 million.

11.3. It is proposed that the underspend of £4.696 million be considered to support the 2023/2024 Budget Strategy.

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 29 December 2022 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 29/12/22	Actual to Period 10 29/12/22	Variance to 29/12/22	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	128.915	127.638	1.277 under	87.338	86.356	0.982	under
Facilities, Waste and Grounds	75.626	73.869	1.757 under	52.027	50.641	1.386	under
Leisure and Culture Services	23.064	23.052	0.012 under	15.868	15.852	0.016	under
Planning and Regulatory Services	5.138	4.096	1.042 under	3.634	2.904	0.730	under
Enterprise and Sustainable Development	6.953	6.839	0.114 under	4.995	4.877	0.118	under
Roads, Transportation and Fleet	18.134	19.782	(1.648) over	10.814	12.082	(1.268)	over
Education Resources	396.815	395.315	1.500 under	273.544	272.390	1.154	under
Education	396.815	395.315	1.500 under	273.544	272.390	1.154	under
Finance and Corporate Resources	47.758	47.758	0.000	44.502	44.502	0.000	-
Finance Services - Strategy	2.129	2.141	(0.012) over	2.610	2.592	0.018	under
Finance Services - Transactions	23.530	23.036	0.494 under	19.066	18.561	0.505	under
Audit and Compliance Services	0.376	0.376	0.000	0.463	0.474	(0.011)	over
Information Technology Services	5.304	5.340	(0.036) over	7.696	7.721	(0.025)	over
Communications and Strategy Services	3.353	3.504	(0.151) over	2.482	2.579	(0.097)	over
Administration and Licensing Services	4.274	4.747	(0.473) over	3.568	3.918	(0.350)	over
Personnel Services	8.792	8.614	0.178 under	8.617	8.657	(0.040)	over
Housing and Technical Resources	19.145	19.487	(0.342) over	17.074	17.201	(0.127)	over
Housing Services	9.830	9.830	0.000	7.396	7.396	0.000	-
Property Services	9.315	9.657	(0.342) over	9.678	9.805	(0.127)	over
Social Work Resources	217.057	211.422	5.635 under	146.291	142.476	3.815	under
Performance and Support Services	7.126	6.447	0.679 under	5.146	4.584	0.562	under
Children and Families	43.767	44.923	(1.156) over	31.397	32.314	(0.917)	over
Adults and Older People	165.044	159.409	5.635 under	108.443	104.628	3.815	under
Justice and Substance Misuse	1.120	0.643	0.477 under	1.305	0.950	0.355	under
Joint Boards	2.152	2.152	0.000	1.577	1.577	0.000	-
	811.842	803.772	8.070 under	570.326	564.502	5.824	under

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 29/12/22	Actual to Period 10 29/12/22	Variance to 29/12/22	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	811.842	803.772	8.070 under	570.326	564.502	5.824	under
CFCR	0.514	0.514	0.000	0.000	0.000	0.000	-
Loan Charges	35.041	30.306	4.735 under	0.000	0.000	0.000	-
Corporate Items	27.461	22.889	4.572 under	0.056	0.056	0.000	-
Corporate Items – Strategy (Tfr to Reserves)	17.420	0.000	17.420 under	0.000	0.000	0.000	-
Investments – 2022/23 (Tfr to Reserves)	0.000	0.000	0.000	0.000	0.000	0.000	-
Total Expenditure	892.278	857.481	34.797 under	570.382	564.558	5.824	under
Council Tax	167.437	170.688	3.251 over	119.598	121.920	2.322	over
Less: Council Tax Reduction Scheme	(23.272)	(22.009)	1.263 under	(16.623)	(15.721)	0.902	under
Net Council Tax	144.165	148.679	4.514 over	102.975	106.199	3.224	over
General Revenue Grant	252.662	252.662	0.000	180.473	180.473	0.000	-
Non-Domestic Rates	422.591	422.591	0.000	301.851	301.851	0.000	-
Transfer from Reserves	72.860	72.860	0.000	72.860	72.860	0.000	-
Total Income	892.278	896.792	4.514 over	658.159	661.383	3.224	over
Net Expenditure / (Income)	0.000	(39.311)	39.311 under	(87.777)	(96.825)	9.048	under

Proposed 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.		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		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		1.500
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		5.635
Total Resource Proposed Transfers to Reserves		8.405
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
IORB on Reserves	Loan Charges	0.573
Total Loan Charges Proposed Transfers to Reserves		3.555
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	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) Resources are allocated funding from the CEEF Reserve to pay for spend to save projects which they repay over future years from the revenue savings generated by the project. This transfer represents the payback of savings from Resources and allows the Reserve to be regenerated for use on future projects.	Corporate Items	0.211
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	0.914
Total Corporate Items Proposed Transfers to Reserves		2.225
Council Tax / CTRS		
2023/2024 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.	Corporate Items	0.610
2023/2024 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 Proposed transfers to Reserves		3.010
Total Proposed Transfers		17.195

Previously Approved Transfers to Reserves included in the Probable Outturn

Purpose / Description	Resource	Value £m
Corporate Items – Strategy (previously approved)		
Loans Fund Review Use of underspend generated by the Loans Fund Review to support future Budget Strategies. (Executive Committee, June 2022)	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)	Corporate Items – Strategy	0.873
A&OP – Job Evaluation Budget Budget not Required therefore can be used to support the 2023/2024 Budget Strategy (Executive Committee, June 2022)	Corporate Items – Strategy	0.650
Total Corporate Items – Strategy Transfers to Reserves (previously approved)		17.420

SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report (AFTER Transfers)

Period Ended 29 December 2022 (No.10)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 29/12/22	Actual to Period 10 29/12/22	Variance to 29/12/22	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	128.915	128.908	0.007 under	87.338	87.333	0.005	under
Facilities, Waste and Grounds	75.626	75.099	0.527 under	52.027	51.587	0.440	under
Leisure and Culture Services	23.064	23.052	0.012 under	15.868	15.852	0.016	under
Planning and Regulatory Services	5.138	4.096	1.042 under	4.995	4.877	0.118	under
Enterprise and Sustainable Development	6.953	6.839	0.114 under	3.634	2.904	0.730	under
Roads, Transportation and Fleet	18.134	19.822	(1.688) over	10.814	12.113	(1.299)	over
Education Resources	396.815	396.815	0.000	273.544	273.544	0.000	-
Education	396.815	396.815	0.000	273.544	273.544	0.000	-
Finance and Corporate Resources	47.758	47.758	0.000	44.502	44.502	0.000	-
Finance Services - Strategy	2.129	2.141	(0.012) over	2.610	2.592	0.018	under
Finance Services - Transactions	23.530	23.036	0.494 under	19.066	18.561	0.505	under
Audit and Compliance Services	0.376	0.376	0.000	0.463	0.474	(0.011)	over
Information Technology Services	5.304	5.340	(0.036) over	7.696	7.721	(0.025)	over
Communications and Strategy Services	3.353	3.504	(0.151) over	2.482	2.579	(0.097)	over
Administration and Licensing Services	4.274	4.747	(0.473) over	3.568	3.918	(0.350)	over
Personnel Services	8.792	8.614	0.178 under	8.617	8.657	(0.040)	over
Housing and Technical Resources	19.145	19.487	(0.342) over	17.074	17.201	(0.127)	over
Housing Services	9.830	9.830	0.000	7.396	7.396	0.000	-
Property Services	8.792	9.657	(0.342) over	9.678	9.805	(0.127)	over
Social Work Resources	217.057	217.057	0.000	146.291	146.291	0.000	-
Performance and Support Services	7.126	6.447	0.679 under	5.146	4.584	0.562	under
Children and Families	43.767	44.923	(1.156) over	31.397	32.314	(0.917)	over
Adults and Older People	165.044	165.044	0.000	108.443	108.443	0.000	-
Justice and Substance Misuse	1.120	0.643	0.477 under	1.305	0.950	0.355	under
Joint Boards	2.152	2.152	0.000	1.577	1.577	0.000	-
	811.842	812.177	(0.335) over	570.326	570.448	(0.122)	over

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 29/12/22	Actual to Period 10 29/12/22	Variance to 29/12/22	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	811.842	812.177	(0.335) over	570.326	570.448	(0.122)	over
CFCR	0.514	0.514	0.000	0.000	0.000	0.000	-
Loan Charges	35.041	33.861	1.180 under	0.000	0.000	0.000	-
Corporate Items	27.461	25.114	2.347 under	0.056	0.056	0.000	-
Corporate Items – Strategy (Tfr to Reserves)	17.420	17.420	0.000	0.000	0.000	0.000	-
Investments – 2022/23 (Tfr to Reserves)	0.000	0.000	0.000	0.000	0.000	0.000	-
Total Expenditure	892.278	889.086	3.192 under	570.382	570.504	(0.122)	over
Council Tax	167.437	169.078	1.641 over	119.598	120.310	0.712	over
Less: Council Tax Reduction Scheme	(23.272)	(23.409)	(0.137) over	(16.623)	(17.121)	(0.498)	over
Net Council Tax	144.165	145.669	1.504 over	102.975	103.189	0.214	-
General Revenue Grant	252.662	252.662	0.000	180.473	180.473	0.000	-
Non-Domestic Rates	422.591	422.591	0.000	301.851	301.851	0.000	-
Transfer from Reserves	72.860	72.860	0.000	72.860	72.860	0.000	-
Total Income	892.278	893.782	1.504 over	658.159	658.373	0.214	over
Net Expenditure / (Income)	0.000	(4.696)	4.696 under	(87.777)	(87.869)	0.092	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 29 December 2022 (No.10)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 29/12/22	Actual to Period 10 29/12/22	Variance to 29/12/22		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	14.641	14.140	0.501	10.838	10.548	0.290	under	2.7%	1
Property Costs	46.906	53.424	(6.518)	34.450	36.391	(1.941)	over	(5.6%)	2
Supplies & Services	0.609	1.021	(0.412)	0.306	0.308	(0.002)	over	(0.7%)	
Transport & Plant	0.195	0.183	0.012	0.089	0.079	0.010	under	11.2%	
Administration Costs	5.644	5.593	0.051	0.338	0.289	0.049	under	14.5%	3
Payments to Other Bodies	3.030	3.054	(0.024)	2.118	2.137	(0.019)	over	(0.9%)	
Payments to Contractors	0.100	0.080	0.020	0.100	0.142	(0.042)	over	(42.0%)	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	26.050	26.050	0.000	26.116	26.116	0.000	-	0.0%	
Total Controllable Expenditure	97.175	103.545	(6.370)	74.355	76.010	(1.655)	over	(2.2%)	
Total Controllable Income	(112.000)	(112.475)	0.475	(77.409)	(77.686)	0.277	over	0.4%	
Transfer to/(from) Balance Sheet	(3.500)	(5.840)	2.340	(2.691)	(4.069)	1.378	over recovered	51.2%	4
Net Controllable Expenditure	(18.325)	(14.770)	(3.555)	(5.745)	(5.745)	0.000	-	0.0%	
Add: Non Controllable Budgets									
Financing Charges	18.325	14.770	(3.555)	0.000	0.000	0.000	-	0.0%	
Total Budget	0.000	0.000	0.000	(5.745)	(5.745)	0.000	-	0.0%	

Variance Explanations

- Employee Costs**
The underspend is due to higher than anticipated staff turnover to date.
- Property Costs**
The net overspend reflects the current cost and volume of repairs and maintenance.
- Administration Costs**
The underspend reflects the demand led nature of legal activity.
- Income**
The net combined underspend to date allows for a lower than anticipated transfer from reserves.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	9 February 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2022/2023 - Detailed Resource Analysis
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2022 to 29 December 2022.

2. Recommendation(s)

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

- (1) that the 2022/2023 detailed financial analysis as at period 10 (29 December 2022) for each of the individual Resources, be noted.

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2022/2023 as at 29 December 2022. The detailed papers cover the General Services and also the Housing Revenue Account.

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

- ♦ An Executive Summary showing the top-level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 29 December (Period 10).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 29 December 2022 (Period 10).
- ♦ A line-by-line trend analysis of the total Resource expenditure and income across subjective headings as at 29 December 2022 (Period 10).

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)

20 January 2023

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 29 December 2022

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Community and Enterprise Resources

Committee

Service Departments :-

Facilities Waste and Grounds
Leisure and Culture
Planning and Regulatory Services
Enterprise and Sustainable Development
Roads, Transportation and Fleet

Position Before Transfers to Reserves

Transfers to Reserves as at 29 December 2022

Position After Transfers to Reserves at 29 December 2022

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
£m	£m	£m	£m	£m	£m
75.626	73.869	1.757 under	52.027	50.641	1.386 under
23.064	23.052	0.012 under	15.868	15.852	0.016 under
5.138	4.096	1.042 under	3.634	2.904	0.730 under
6.953	6.839	0.114 under	4.995	4.877	0.118 under
18.134	19.782	(1.648) over	10.814	12.082	(1.268) over
128.915	127.638	1.277 under	87.338	86.356	0.982 under
0.000	1.270	(1.270) over	0.000	0.977	(0.977) over
128.915	128.908	0.007 under	87.338	87.333	0.005 under

Community and Enterprise Resources Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,916k under	APT&C Basic/Superannuation/NI - 2,513k under	<p>Facilities, Waste and Grounds Services - 1,227k under</p> <p>Planning and Regulatory Services - 411k under</p> <p>Enterprise and sustainable Development - £88k under</p> <p>Roads, Transportation and Fleet Services - 787k under</p>	The variance is mainly due to vacant posts which are currently being progressed.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		Overtime - (533k) over	Facilities, Waste and Grounds Services – (511k) over	<p>The overtime variance is mainly within Waste due to high staff absences and vehicle availability as a result of outstanding vehicle repairs. It is offset by underspends in basic pay above due to vacancies.</p> <p>In addition, within Grounds overtime has been worked in respect of vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses. There is a further overspend within Streets and Facilities due to additional service requests and covering vacancies, the additional service requests are offset by additional income.</p>
Property Costs	(646k) over	Rates - (10k) over	Facilities, Waste and Grounds Services - (24k) over	The overspend mainly relates to the retention of the additional facility at Peel Park.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont.)		<u>Repairs and Maintenance – Internal Contractors – (28k) over</u>	Roads, Transportation and Fleet - (40k) over	The overspend is mainly due to expenditure on the upkeep of all Roads Depots.
		Repairs and Maintenance External Contractors - (29k) over	Facilities, Waste and Grounds Services - (9k) over	The overspend is mainly due to expenditure on the upkeep of Castlehill transfer station.
			Roads, Transportation and Fleet - (16k) over	The overspend is mainly due to expenditure on the upkeep of Hawbank and Carnwath depots.
		Electricity Contract - (443k) over	Roads, Transportation and Fleet - (438k) over	The overspend relates to higher than anticipated electricity costs for Electrical Vehicle charging points.
		<u>Cleaning and Janitorial Supplies – (50k) over</u>	Facilities, Waste and Grounds Services - (42k) over	The overspend relates to increased cleaning materials within cleaning and catering services of Facilities Management.
		<u>Refuse Uplift (59k) over</u>	<u>Facilities, Waste and Grounds Services - (53k) over</u>	The overspend relates to greater than budgeted expenditure on refuse uplift in schools within Facilities Management.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(210k) over	Computer Equipment Purchase - (72k) over	Roads, Transportation and Fleet - (40k) over	The overspend relates to increased costs for annual subscriptions for Computer Licences within Roads.
		<u>Equipment, Apparatus and Tools - (135k) over</u>	<u>Facilities, Waste and Grounds Services - (114k) over</u>	The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment.
		<u>Furnishings (Incl Crockery & Linen) - (62k) over</u>	Facilities, Waste and Grounds Services - (62k) over	The overspend relates to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - (93k) over	Facilities, Waste and Grounds Services - (69k) over	The overspend reflects an increased level of bin purchases due to the high demand for replacement bins, partially offset by an over recovery of income.
		Foodstuffs General - 212k under	Facilities, Waste and Grounds Services - 221k under	The underspend is mainly due to food purchases within Facilities Management being lower than budgeted due to a decreased demand in school meals and is offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		Protective Clothing and Uniforms - (48k) over	Facilities, Waste and Grounds Services - (28k) over Roads, Transportation and Fleet - (20k) over	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Waste and Roads.
Transport and Plant	(579k) over	<u>Fleet Services - Fuel - 52k under</u>	Roads, Transportation and Fleet - 55k under	The under spend relates to expenditure on fuel being lower than budgeted and is offset by an under recovery of income.
		Fleet Services - Vehicle Hires - 146k under	Roads, Transportation and Fleet - 140k under	The underspend is mainly due to the net effect of lower than budgeted casual hire expenditure partially offset by the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (899k) over	Roads, Transportation and Fleet - (895k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and also costs within the workshop and outside repairs being greater than anticipated. This is partially offset by an underspend in employee costs.
		<u>Fleet Services - Vehicle Maintenance - (288k) over</u>	<u>Facilities, Waste and Grounds Services – (172k) over</u>	The overspend is mainly due to higher than anticipated costs for ad-hoc repairs and regular maintenance to Grounds and Waste vehicles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)			<u>Roads, Transportation and Fleet - (116k) over</u>	The overspend is mainly due to the maintenance of accident damaged vehicles which is recovered through insurance claims.
		<u>Fleet Services Charges - Leasing - 292k under</u>	<u>Facilities, Waste and Grounds Services - 147k under</u>	The underspend is mainly within Streets due to a reduction in the number of vehicles.
			<u>Roads, Transportation and Fleet - 137k under</u>	The underspend is mainly due to leasing costs within pool cars being less than budget due to the purchase of electric vehicles.
		<u>Fleet Services Charges - Fuel - 57k under</u>	<u>Roads, Transportation and Fleet - 70k under</u>	The underspend is mainly due to fuel costs within pool cars being less than budget due to the purchase of electric vehicles.
		Fleet Services Charges - Hired Vehicles - (45k) over	Facilities, Waste and Grounds Services - (37k) over	The overspend is mainly due to the requirement for hires due to Fleet vehicles awaiting repairs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	230k under recovered	Sales - General - 102k over recovered	Facilities, Waste and Grounds Services - 100k over recovered	The over recovery is mainly due to the provision of additional services within Facilities Management along with additional income in Conference and Banqueting from its use as a vaccination centre partially offset by a decrease in cash collected from the sale of school meals within Facilities Management due to demand.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		Fees and Charges - General - 144k over recovered	Facilities, Waste and Grounds Services - (183k) 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 along with a further reduction in demand for bereavement services.
			Planning and Regulatory Services - 293k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.
			<u>Roads, Transportation and Fleet - 30k over recovered</u>	The over recovery is due to the sale of vehicles within Fleet services.
		Fees and Charges - Departments of the Authority - 231k over recovered	Facilities, Waste and Grounds Services - 140k over recovered	The over recovery is mainly due to an increase in income within Waste and Streets due to additional service requests from Housing and Technical Resources.
			Planning and Regulatory Services - 64k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications income being greater than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		<u>Fleet Services - (227k) under recovered</u>	<u>Roads, Transportation and Fleet – (227k) under recovered</u>	The under recovery is due to the net effect of reduced income from casual hire, pool car fuel, asset modification and MOT/Road Fund Licences partially offset by increased income from vehicle maintenance within Fleet services.
		<u>Other Income - (171k) under recovered</u>	Enterprise and sustainable Development £19k over	The over recovery of income relates to increased income from rental properties.
			Roads, Transportation and Fleet - (199k) 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.
		Recharges - Departments of the Authority - (353k) under recovered	Facilities, Waste and Grounds Services – (89k) under recovered	The under recovery is mainly due to a reduction in service provision within Facilities Management catering services. along with a shortfall in Grounds services due to having no income recovered against Adoption Monies.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
			Roads, Transportation and Fleet - (264k) under recovered	<u>The current level of income recovered within Roads Construction from Capital works is less than anticipated.</u>

* 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	72,627	1,225	under	1,435	under	1,490	under	52,815	50,429	2,386	under
APT & C OVERTIME	1,738	(334)	over	(390)	over	(396)	over	815	1,348	(533)	over
APT & C SUPERANNUATION	12,307	(152)	over	(142)	over	(176)	over	8,931	9,042	(111)	over
APT & C NIC	6,406	157	under	203	under	279	under	4,679	4,441	238	under
TRAVEL AND SUBSISTENCE	75	(7)	over	(17)	over	(18)	over	43	62	(19)	over
OTHER EMPLOYEE COSTS	202	9	under	10	under	6	under	196	193	3	under
PENSION INCREASES	1,107	14	under	4	under	(2)	over	831	808	23	under
ADDITIONAL PENSION COSTS	0	(49)	over	(53)	over	(66)	over	0	71	(71)	over
EMPLOYEE COSTS	94,462	863	under	1,050	under	1,117	under	68,310	66,394	1,916	under
PROPERTY COSTS											
RATES	904	0		(13)	over	(38)	over	895	905	(10)	over
SCOTTISH WATER - UNMETERED CHARGES	28	1	under	(1)	over	1	under	20	19	1	under
SCOTTISH WATER - METERED CHARGES	113	(3)	over	(1)	over	1	under	86	88	(2)	over
RENT	685	5	under	12	under	6	under	479	478	1	under
SERVICE CHARGE	42	0		(1)	over	(1)	over	32	26	6	under
FACTORING CHARGES	15	(2)	over	0		1	under	15	15	0	
PROPERTY INSURANCE	284	0		(1)	over	0		281	276	5	under
SECURITY COSTS	44	(1)	over	0		0		19	26	(7)	over
GROUND MAINTENANCE	8	1	under	0		0		0	0	0	
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	(15)	over	(23)	over	(27)	over	3	31	(28)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	193	(32)	over	(33)	over	(29)	over	149	178	(29)	over
ELECTRICITY - CONTRACT	511	(261)	over	(307)	over	(391)	over	264	707	(443)	over
GAS	207	0		(1)	over	0		126	125	1	under
HEATING OIL	10	(5)	over	(6)	over	(6)	over	8	14	(6)	over
CLEANING CONTRACT	18	(7)	over	(7)	over	(6)	over	18	27	(9)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	413	(2)	over	(2)	over	(1)	over	328	378	(50)	over
HEALTH & HYGIENE MATERIALS	84	(8)	over	(24)	over	(13)	over	46	63	(17)	over
WINDOW CLEANING	1	0		0		0		0	0	0	
PEST CONTROL	0	0		0		(3)	over	0	3	(3)	over
REFUSE UPLIFT	423	8	under	(5)	over	(8)	over	305	364	(59)	over
OTHER PROPERTY COSTS	19	(11)	over	(9)	over	3	under	14	9	5	under
PROPERTY COSTS	4,012	(334)	over	(424)	over	(513)	over	3,088	3,734	(646)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	557	(2)	over	(34)	over	(38)	over	403	475	(72)	over
COMPUTER EQUIPMENT MAINTENANCE	133	0		(3)	over	0		35	24	11	under
I.T. EQUIPMENT MAINT-CONTRACT	321	(13)	over	(19)	over	(13)	over	169	191	(22)	over
I.T. ELECTRONIC MESSAGING	74	1	under	0		0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	1,062	(6)	over	(5)	over	(10)	over	696	831	(135)	over
SMALL TOOLS	107	5	under	7	under	7	under	80	75	5	under
ADAPTATIONS FOR CLIENTS	0	(3)	over	(3)	over	0		0	0	0	
FURNITURE - OFFICE	34	(1)	over	(3)	over	(3)	over	34	40	(6)	over
FURNITURE - GENERAL	0	0		0		0		0	1	(1)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	110	2	under	(3)	over	3	under	31	93	(62)	over
MATERIALS	7,815	(9)	over	(8)	over	(37)	over	5,951	6,044	(93)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	4	under	5	under	6	under	7	1	6	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,415	121	under	117	under	126	under	3,651	3,439	212	under
PROTECTIVE CLOTHING & UNIFORMS	188	(13)	over	(16)	over	(33)	over	114	162	(48)	over
LAUNDRY COSTS	10	0		0		1	under	5	6	(1)	over
OTHER SUPPLIES AND SERVICES	502	(2)	over	0		0		170	155	15	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,576	0		0		0		585	585	0	
DELIVERY CHARGE	1	(1)	over	(2)	over	(2)	over	0	13	(13)	over
I- PROCUREMENT ERRORS	0	(2)	over	(2)	over	(4)	over	0	6	(6)	over
SUPPLIES AND SERVICES	17,916	81	under	31	under	3	under	11,931	12,141	(210)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		0		1	under	0	(1)	1	under
PURCHASE OF PLANT	100	0		0		0		37	38	(1)	over
FLEET SERVICES - DRIVERS	58	0		0		0		58	64	(6)	over
FLEET SERVICES - FUEL	4,509	0		(4)	over	(2)	over	3,455	3,403	52	under
FLEET SERVICES - VEHICLE HIRE	1,514	(71)	over	(82)	over	(89)	over	1,313	1,167	146	under
POOL CAR CHARGES - RENTAL	72	(15)	over	(16)	over	(6)	over	64	78	(14)	over
POOL CAR CHARGES - FUEL	21	2	under	2	under	6	under	14	0	14	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	1	under	1	under	1	under	5	2	3	under
TYRES	0	0		0		(1)	over	0	0	0	
OTHER TRANSPORT COSTS	80	(7)	over	(2)	over	2	under	46	29	17	under
TRANSPORT INSURANCE	93	0		1	under	(1)	over	93	93	0	
LICENCES	491	(6)	over	0		0		360	331	29	under
FLEET SERVICES - REPAIRS	1,488	(401)	over	(548)	over	(714)	over	938	1,837	(899)	over
PLANT SERVICES	19	0		0		0		6	6	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,251	(8)	over	(2)	over	13	under	3,353	3,641	(288)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	262	(1)	over	(1)	over	(3)	over	203	203	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	6	under	(1)	over	(3)	over	30	16	14	under
FLEET SERVICE CHARGES - LEASING	5,215	18	under	9	under	9	under	3,072	2,780	292	under
FLEET SERVICE CHARGES - HIRED VEHICLES	989	(2)	over	(3)	over	(53)	over	552	597	(45)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(11)	over	(8)	over	(11)	over	2	16	(14)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	219	(2)	over	3	under	2	under	145	119	26	under
FLEET SERVICE CHARGES - FUEL	3,590	9	under	(8)	over	(16)	over	2,424	2,367	57	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0		0		102	105	(3)	over
HIRE OF EXTERNAL VEHICLES	76	0		0		0		36	0	36	under
HIRE OF EXTERNAL PLANT	287	1	under	1	under	3	under	188	180	8	under
HIRE OF SKIPS	17	0		0		0		17	17	0	
STORAGE	0	(3)	over	(7)	over	(4)	over	0	4	(4)	over
TRANSPORT AND PLANT	23,532	(492)	over	(665)	over	(866)	over	16,513	17,092	(579)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	143	1	under	3	under	2	under	69	82	(13)	over
TELEPHONES	98	3	under	6	under	5	under	52	42	10	under
MOBILE PHONES	64	7	under	9	under	11	under	5	0	5	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	95	(3)	over	(4)	over	(8)	over	72	81	(9)	over
POSTAGES/COURIERS	33	1	under	1	under	0		22	27	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	51	(4)	over	(5)	over	(10)	over	43	41	2	under
INSURANCE	260	0		(2)	over	(2)	over	260	262	(2)	over
MEDICAL COSTS	5	(23)	over	(30)	over	(40)	over	3	54	(51)	over
LEGAL EXPENSES	2	(1)	over	(1)	over	(3)	over	1	5	(4)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		(1)	over	(1)	over	1	1	0	
INTERNET AGENCY FEES	23	0		0		0		18	18	0	
SECURITY UPLIFT FEES	26	0		0		0		20	20	0	
OTHER ADMIN COSTS	3	0		(3)	over	(4)	over	0	4	(4)	over
CONFERENCES - MEMBERS (incl associated	0	0		(2)	over	(2)	over	0	2	(2)	over
TRAINING	2	0		0		1	under	2	6	(4)	over
ADMINISTRATION	816	(19)	over	(29)	over	(51)	over	568	645	(77)	over
PAYMENT TO OTHER BODIES											
SPTE: ANNUAL BUS SUBSIDY	1,770	0		0		0		1,328	1,328	0	
SPTE: BUS OTHER	258	0		0		0		194	194	0	
SPTE: FERRIES	29	0		0		0		22	22	0	
SPTE: UNDERGROUND	1,318	0		0		0		989	989	0	
SPTE: OTHER	1,727	0		0		0		1,371	1,371	0	
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		131	131	0	
OTHER LOCAL AUTHORITIES	112	(1)	over	0		0		88	46	42	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	5,580	0		0		0		2,282	2,299	(17)	over
EXTERNAL AUDIT FEES	3	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	10,989	(1)	over	0		0		6,405	6,380	25	under

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	921	0		0		0		99	298	(199)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	1	under	3	under	3	under	170	163	7	under
PAYMENT TO PRIVATE CONTRACTOR	44,203	0		147	under	296	under	29,788	28,807	981	under
PAYMENT TO CONTRACTORS	45,426	1	under	150	under	299	under	30,057	29,268	789	under
TRANSFER PAYMENTS											
CONCESSIONARY FARES	603	0		0		0		330	330	0	
TRANSFER PAYMENTS	603	0		0		0		330	330	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	(1)	over	3	under	3	under	0	(2)	2	under
LEASING CHARGES - OPERATIONAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
I.T. EQUIPMENT LEASING-CONTRACT	185	(10)	over	(14)	over	(15)	over	101	107	(6)	over
FINANCING CHARGES	185	(12)	over	(12)	over	(13)	over	101	107	(6)	over
TOTAL EXPENDITURE	197,941	87	under	101	under	(24)	over	137,303	136,091	1,212	under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0		(37)	(38)	1	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,678)	15	over rec	16	over rec	16	over rec	(2,020)	(2,026)	6	over rec
ERDF GRANT	(420)	0		0		0		0	0	0	
SALES - GENERAL	(4,161)	(99)	under rec	(71)	under rec	(34)	under rec	(2,224)	(2,326)	102	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		0		(109)	(122)	13	over rec
FEES AND CHARGES - GENERAL	(8,530)	97	over rec	91	over rec	124	over rec	(6,446)	(6,590)	144	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,295)	28	over rec	53	over rec	111	over rec	(6,823)	(7,054)	231	over rec
ELECTIONS - ACCOMMODATION USE	0	0		16	over rec	16	over rec	0	(16)	16	over rec
NURSERY VOUCHER INCOME	0	2	over rec	2	over rec	2	over rec	0	(2)	2	over rec
RENTAL INCOME	(615)	0		0		0		(161)	(167)	6	over rec
FLEET SERVICES	(13,081)	(21)	under rec	(22)	under rec	(20)	under rec	(9,502)	(9,275)	(227)	under rec
OTHER INCOME	(1,865)	15	over rec	27	over rec	59	over rec	(1,104)	(933)	(171)	under rec
RECOVERY FROM CAPITAL	(514)	(1)	under rec	0		0		(410)	(410)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,712)	(185)	under rec	(252)	under rec	(306)	under rec	(21,129)	(20,776)	(353)	under rec
TOTAL INCOME	(69,026)	(149)	under rec	(140)	under rec	(32)	under rec	(49,965)	(49,735)	(230)	under rec
NET EXPENDITURE	128,915	(62)	over	(39)	over	(56)	over	87,338	86,356	982	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Education Resources

Committee

Service Departments :-

Position Before Transfers to Reserves

Transfers to Reserves as at 29 December 2022

Position After Transfers to Reserves at 29 December 2022

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
£m	£m	£m	£m	£m	£m
396.815	395.315	1.500 under	273.544	272.390	1.154 under
0.000	1.500	(1.500) over	0.000	1.154	(1.154) over
396.815	396.815	0.000 under	273.544	273.544	0.000 under

Education Resources Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	682k under	APT&C Basic / Superannuation / National Insurance - 723k under	Schools - 723k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and the timing of recruitment.
Supplies and Services	986k under	<u>Aids for Clients - (48k) over</u>	<u>Schools - (48k) over</u>	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		<u>Materials / Materials, Apparatus and Equipment - (92k) over</u>	<u>Schools - (92k) over</u>	The overspend is due to additional cost of per capita expenditure reflecting the growth in pupil numbers.
		<u>Pupil Equity Fund - 1,154k under</u>	<u>Schools - 1,154k under</u>	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. The projected carry forward at 31 March 2023 is £1.500m.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(1,328k) over	Pupil Transport - Strathclyde Passenger Transport - (1,203k) over	Schools - (1,203k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
		Pupil Transport - Other - (125k) over	Schools - (125k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration	140k under	<u>Conferences - 41k under</u>	<u>Schools - 41k under</u>	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated to date.
		<u>Training - 77k under</u>	<u>Schools - 77k under</u>	The underspend relates an adjustment to training costs in relation to 21/22 for Early Years.
Payments to Other Bodies	(593k) over	<u>Other Local Authorities - (170k) over</u>	<u>Schools - (170k) over</u>	The overspend is due to an increase in placements within other local authorities and will be offset by an over recovery of income from other local authorities for placements within South Lanarkshire Council establishments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Payment to Other Bodies - 487k under Independent School Places - (923k) over	Schools - 487k under Schools - (923k) over	<p>The underspend is partly due to less than anticipated core Early Years spend to date including cross boundary charges to other local authorities.</p> <p>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.</p>
Transfer Payments	96k under	<u>Footwear and Clothing Grants - 96k under</u>	<u>Schools - 96k under</u>	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year.
Income	1,182k over recovered	Contributions from Other Bodies - 330k over recovered	Schools - 330k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Early Years Fees - 862k over recovered	Schools - 862k 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	163,206	0		0		0		117,668	117,668	0	
TEACHERS SUPERANNUATION	37,759	0		0		0		26,639	26,639	0	
TEACHERS NI	18,527	0		0		0		13,781	13,781	0	
DAILY TEACHERS BASIC	1,730	0		0		0		1,711	1,711	0	
TEACHERS TRAINING	406	0		0		0		189	189	0	
APT&C BASIC	66,249	197	under	232	under	280	under	47,906	47,340	566	under
APT&C SUPERANNUATION	12,132	53	under	63	under	66	under	9,208	9,101	107	under
APT&C NIC	5,156	73	under	82	under	85	under	3,810	3,760	50	under
SESSIONAL WORK	211	0		0		0		210	210	0	
TRAVEL AND SUBSISTANCE	177	0		0		0		83	83	0	
OTHER EMPLOYEE COSTS	531	0		0		0		172	199	(27)	over
PENSION INCREASES	434	13	under	16	under	18	under	325	301	24	under
PREMATURE RETIRALS	4,660	(14)	over	(15)	over	(15)	over	3,495	3,524	(29)	over
ADDITIONAL PENSION COSTS	0	(7)	over	(7)	over	(9)	over	0	9	(9)	over
EMPLOYEE COSTS	311,178	315	under	371	under	425	under	225,197	224,515	682	under
PROPERTY COSTS											
RATES	14,949	0		0		0		14,421	14,421	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,089	0		0		0		686	686	0	
SCOTTISH WATER - METERED CHARGES	744	0		0		0		455	455	0	
RENT	256	(5)	over	(7)	over	0		176	191	(15)	over
SERVICE CHARGE	46	0		0		0		33	33	0	
PROPERTY INSURANCE	483	0		(2)	over	(2)	over	483	485	(2)	over
SECURITY COSTS	73	0		0		0		65	68	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	61	0		0		0		15	15	0	
LIFE CYCLE MAINTENANCE	2	0		0		0		2	2	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	64	0		0		0		64	64	0	
ADAPTIONS - INTERNAL CONTRACTORS	231	0		0		0		222	231	(9)	over
ELECTRICITY - CONTRACT	5,236	0		0		0		2,234	2,234	0	
GAS	4,281	0		0		0		2,273	2,273	0	
HEATING OIL	114	0		0		0		97	97	0	
SOLID FUEL	206	0		0		0		37	37	0	
JANITOR SERVICE	76	0		0		0		83	76	7	under
JANITORIAL SUPPLIES	8	0		0		0		0	0	0	
CLEANING CONTRACT	674	0		0		0		674	674	0	
CLEANING OUTWITH CONTRACT	12	0		0		0		9	0	9	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	493	0		0		(3)	over	351	351	0	
HEALTH & HYGIENE MATERIALS	37	0		0		0		15	15	0	
WINDOW CLEANING	2	0		0		0		2	0	2	under
STEWARD SERVICE	1	0		0		0		0	0	0	
REFUSE UPLIFT	18	0		0		0		18	18	0	
REMOVAL & STORAGE COSTS	2	0		0		0		2	2	0	
OTHER PROPERTY COSTS	137	0		0		0		75	75	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	30,181	(5)	over	(9)	over	(5)	over	23,378	23,389	(11)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	244	0		0		0		233	244	(11)	over
COMPUTER EQUIPMENT RENTAL	1	0		0		0		1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,418	0		0		0		2,392	2,392	0	
I.T. ELECTRONIC MESSAGING	33	0		0		0		18	21	(3)	over
EQUIPMENT, APPARATUS AND TOOLS	89	0		0		0		68	67	1	under
SMALL TOOLS	6	0		0		0		6	6	0	
AIDS FOR CLIENTS	122	0		0		(11)	over	64	112	(48)	over
ADAPTATIONS FOR CLIENTS	9	0		0		0		9	9	0	
SUPPLIES FOR CLIENTS	1	0		0		0		0	0	0	
FURNITURE - OFFICE	49	0		0		0		49	49	0	
FURNITURE - GENERAL	128	0		0		0		73	73	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	17	0		0		0		17	17	0	
MATERIALS	29	0		0		0		25	25	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,549	0		0		1	under	1,491	1,583	(92)	over
PUPIL EQUITY FUNDING	3,872	0		0		0		1,153	(1)	1,154	under
SAC FUNDING	459	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	78	0		0		0		51	51	0	
AUDIO VISUAL	22	0		0		0		22	22	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	23	0		0		0		22	22	0	
TV LICENCES - EDUCATION	25	0		0		0		6	6	0	
FOODSTUFFS - GENERAL	90	0		0		0		88	88	0	
PROTECTIVE CLOTHING & UNIFORMS	91	0		0		2	under	91	91	0	
OTHER SUPPLIES AND SERVICES	63	0		0		0		50	35	15	under
HEALTH AND SAFETY	149	0		0		0		1	1	0	
CATERING - CONTRACT	2,986	30	under	30	under	30	under	2,575	2,601	(26)	over
CATERING - OUTWITH CONTRACT	10	0		0		0		3	8	(5)	over
CATERING - EXTERNAL	22	0		0		0		21	21	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	8	0		0		0		8	8	0	
DELIVERY CHARGE	7	0		0		0		5	5	0	
SUPPLIES AND SERVICES	14,600	30	under	30	under	22	under	8,542	7,556	986	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	25	0		0		0		25	25	0	
OTHER TRANSPORT COSTS	3	0		0		0		0	0	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	23	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	0		0		0		23	23	0	
FLEET SERVICE CHARGES - LEASING	46	0		0		0		44	44	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	18	0		0		0		15	15	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	0		0		0		3	3	0	
FLEET SERVICE CHARGES - FUEL	123	0		0		0		87	87	0	
FLEET SERVICE CHARGES - DRIVERS	1,289	0		0		0		1,243	1,243	0	
FLEET SERVICE CHARGES - BUS ESCORTS	425	0		0		0		288	288	0	
HIRE OF EXTERNAL VEHICLES	155	0		0		0		152	152	0	
HIRE OF SKIPS	11	0		0		0		11	11	0	
EXTERNAL TRANSPORT CONTRACT	3	0		0		0		3	3	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,191	(166)	over	(154)	over	0		3,394	3,394	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	6,086	(183)	over	(318)	over	(614)	over	4,563	5,766	(1,203)	over
PUPIL TRANSPORT - OTHER	165	0		0		(78)	over	124	249	(125)	over
TRANSPORT AND PLANT	14,597	(349)	over	(472)	over	(692)	over	9,978	11,306	(1,328)	over
ADMINISTRATION											
PRINTING AND STATIONERY	574	0		0		0		542	522	20	under
TELEPHONES	220	0		0		0		123	128	(5)	over
MOBILE PHONES	7	0		0		0		1	1	0	
ADVERTISING - OTHER	13	0		0		0		7	4	3	under
POSTAGES/COURIERS	71	6	under	8	under	10	under	37	33	4	under
MEMBERSHIP FEES/SUBSCRIPTIONS	238	0		0		0		237	237	0	
INSURANCE	78	0		0		0		76	76	0	
MEDICAL COSTS	21	0		0		0		21	21	0	
LEGAL EXPENSES	1	0		0		0		1	2	(1)	over
HOSPITALITY / CIVIC RECOGNITION	34	0		0		0		34	34	0	
SECURITY UPLIFT FEES	4	0		0		0		4	4	0	
OTHER ADMIN COSTS	2	0		0		0		1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	53	20	under	24	under	28	under	42	1	41	under
TRAINING	269	0		0		0		269	192	77	under
ADMINISTRATION	1,585	26	under	32	under	38	under	1,395	1,255	140	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER LOCAL AUTHORITIES	1,433	(27)	over	(27)	over	(27)	over	266	436	(170)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		(2)	over	1,563	1,565	(2)	over
PAYMENTS TO VOLUNTARY ORGANISATIONS	12	0		0		0		12	12	0	
PAYMENTS TO OTHER BODIES	20,321	41	under	36	under	75	under	15,828	15,341	487	under
INDEPENDENT SCHOOL PLACES	4,507	(454)	over	(527)	over	(549)	over	3,240	4,163	(923)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	430	0		0		0		430	430	0	
RESEARCH GRANTS - EDUCATION	41	0		0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0		18	3	15	under
P.E. FACILITIES	58	0		0		0		3	3	0	
ACTIVITIES PROGRAMME	473	0		0		0		296	296	0	
COUNSELLING	880	0		0		0		422	422	0	
COPYRIGHT AGREEMENT	199	0		0		0		199	199	0	
VAT FREE EXCURSIONS - EDUCATION	23	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	18	0		0		0		16	16	0	
PAYMENT TO OTHER BODIES	30,664	(440)	over	(518)	over	(503)	over	22,334	22,927	(593)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	38,668	0		0		0		25,095	25,095	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	2	0		0		0		2	2	0	
PAYMENT TO CONTRACTORS	38,670	0		0		0		25,097	25,097	0	
TRANSFER PAYMENTS											
EDUCATION MAINTENANCE ALLOWANCE	633	0		0		0		633	633	0	
FOOTWEAR & CLOTHING GRANTS	1,869	0		0		0		1,816	1,720	96	under
WORK EXPERIENCE	17	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,519	0		0		0		2,449	2,353	96	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	3	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	364	0		0		0		237	237	0	
FINANCING CHARGES	367	0		0		0		237	237	0	
TOTAL EXPENDITURE	444,361	(423)	over	(566)	over	(715)	over	318,607	318,635	(28)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(42,796)	0		0		0		(41,928)	(41,918)	(10)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(2,111)	37	over rec	43	over rec	46	over rec	(1,783)	(2,113)	330	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,119)	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0		0	0	0	
EARLY YEARS FEES	(373)	386	over rec	523	over rec	668	over rec	(249)	(1,111)	862	over rec
RENTAL INCOME	(20)	0		0		0		(11)	(11)	0	
COURSE FEES	(40)	0		0		0		(40)	(40)	0	
OTHER INCOME	(25)	0		0		1	over rec	0	0	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(47,546)	423	over rec	566	over rec	715	over rec	(45,063)	(46,245)	1,182	over rec
NET EXPENDITURE	396,815	0		0		0		273,544	272,390	1,154	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Finance and Corporate Resources

Committee**Service Departments :-**

	Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.129	2.141	(0.012) over	2.610	2.592	0.018 under
Finance Services - Transactions	23.530	23.036	0.494 under	19.066	18.561	0.505 under
Audit and Compliance Services	0.376	0.376	0.000	0.463	0.474	(0.011) over
Information Technology Services	5.304	5.340	(0.036) over	7.696	7.721	(0.025) over
Communications and Strategy Services	3.353	3.504	(0.151) over	2.482	2.579	(0.097) over
Administration and Licensing Services	4.274	4.747	(0.473) over	3.568	3.918	(0.350) over
Personnel Services	8.792	8.614	0.178 under	8.617	8.657	(0.040) over
Position Before Transfers to Reserves	47.758	47.758	0.000	44.502	44.502	0.000
Transfers to Reserves as at 29 December 2022	0.000	0.000	0.000	0.000	0.000	0.000
Position After Transfers to Reserves at 29 December 2022	47.758	47.758	0.000	44.502	44.502	0.000

Finance and Corporate Resources Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	248k under	APT&C Basic / Superannuation / NI - 324k under	Finance Services (Transactions) - 326k under	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.
			Personnel Services - 210k under	The underspend is due to the timing of employability and funded projects.
		Overtime - (76k) over	Finance Services (Transactions) - (55k) 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.
Supplies and Services	(76k) over	Computer Equipment Purchase - (44k) over	IT Services - (46k) over Finance Services	These overspends reflect the costs of various IT purchases for such items as software for digital signatures, case management and time recording software.
		Other Supplies and Services – (51k) over	<u>Personnel Services – (30k) over</u>	This is costs associated with one-off purchases in relation to training materials.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	(219k) over	<u>Membership Fees/Subscriptions (54k) over</u>	<u>Administration, Legal and Licensing (52k) over.</u>	Higher than anticipated spend has been incurred in relation to membership fees / subscriptions and will be managed within the overall Resource outturn.
		<u>Medical costs (63k) over</u>	<u>Personnel Services – (62k) over</u>	This overspend is in relation to the level of medical referrals and the resultant costs experienced to date.
		<u>Other Admin Costs 74k under</u>	<u>Finance Services (Transactions) – 74k under</u>	This underspend reflects the timing of spend on Child Bridging payments.
		<u>Members (45k) over</u>	<u>Administration, Legal and Licensing (45k) over</u>	This reflects the timing of spend on this budget area.
		Training - (59k) over	Personnel Services - (55k) over	This overspend is in relation to costs associated with employability projects and is offset by additional income.
Payment to Other Bodies	(76k) Over	Payments to other bodies (84k) Over	<u>Personnel services – (84k) Over</u>	The overspend in Payments to Other Bodies is the timing of spend in relation to the Youth Guarantee Programme.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	1.527m under	<u>Rent Allowance – 207k under /</u> <u>Rent Rebates – 1,320k under</u>	<u>Finance Services</u> <u>(Transactions) 207k</u> <u>under / Finance</u> <u>Services (Transactions)</u> <u>1,320k under</u>	The underspend in Transfer Payments reflects the demand lead spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income.
Income	(1.431m) under recovered	Fees and Charges - General - (28k) under recovered <u>Rent Rebates Subsidy (1,353k) under recovered / Rent Allowance Subsidy (110k) Under recovered</u> National Checking Service (49k) Under recovered Fees and Charges – Departments of the Authority – (32k) Under recovered	Administration, Legal and Licensing - (43k) under recovered <u>Finance services</u> <u>(Transactions) (1,353k)</u> <u>under recovered /</u> <u>Finance services</u> <u>(transactions) (110k)</u> <u>under recovered</u> Administration, Legal and Licensing (49k) Under recovered Communications and Strategy – (32k) Under recovered	This under recovery is within Legal Services and reflects the current levels of fee income to date. The underspend in Transfer Payments reflects the demand lead spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income. The under recovery is due to this service no longer being provided. The under recovery reflects lower than anticipated income from recharges to other resources, offset by a reduction in expenditure

* The underlined variances represent new variances since the last report

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023										
EMPLOYEE COSTS										
APT & C BASIC	29,086	243	under	235	under	29,086	21,179	20,757	422	under
APT & C OVERTIME	171	(93)	over	(94)	over	171	115	191	(76)	over
APT & C SUPERANNUATION	5,525	56	under	63	under	5,525	3,985	3,956	29	under
APT & C NIC	2,752	(11)	over	(19)	over	2,752	2,020	2,147	(127)	over
MANUAL BASIC	15	2	under	1	under	15	11	30	(19)	over
TRAVEL AND SUBSISTANCE	29	5	under	5	under	29	20	18	2	under
OTHER EMPLOYEE COSTS	25	8	under	(1)	over	25	14	4	10	under
PENSION INCREASES	869	(6)	over	(8)	over	869	715	691	24	under
ADDITIONAL PENSION COSTS	0	(8)	over	(12)	over	0	0	17	(17)	over
EMPLOYEE COSTS	38,472	196	under	170	under	38,472	28,059	27,811	248	under
PROPERTY COSTS										
RATES	42	3	under	21	under	42	(17)	8	(25)	over
SCOTTISH WATER - METERED CHARGES	3	4	under	3	under	3	2	(1)	3	under
RENT	50	11	under	12	under	50	31	17	14	under
SERVICE CHARGE	1	(7)	over	(7)	over	1	1	8	(7)	over
PROPERTY INSURANCE	1	0		1	under	1	1	0	1	under
SECURITY COSTS	129	9	under	9	under	129	78	63	15	under
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	(1)	over	(1)	over	0	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	0	0		0		0	0	3	(3)	over
ELECTRICITY - CONTRACT	22	18	under	22	under	22	16	(10)	26	under
GAS	12	6	under	7	under	12	8	0	8	under
FIXTURE & FITTINGS	1,557	0		0		1,557	1,296	1,296	0	
HEALTH & HYGIENE MATERIALS	0	(1)	over	(1)	over	0	0	1	(1)	over
REFUSE UPLIFT	1	0		1	under	1	1	0	1	under
REMOVAL & STORAGE COSTS	0	(1)	over	(2)	over	0	0	2	(2)	over
OTHER PROPERTY COSTS	13	(1)	over	(3)	over	13	10	3	7	under
PROPERTY COSTS	1,831	40	under	62	under	1,831	1,427	1,391	36	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023										
SUPPLIES AND SERVICES										
COMPUTER EQUIPMENT PURCHASE	3,835	(24)	over	(37)	over	3,835	2,735	2,779	(44)	over
COMPUTER EQUIPMENT MAINTENANCE	2,073	0		3	under	2,073	1,787	1,762	25	under
I.T. EQUIPMENT MAINT - CONTRACT	589	(7)	over	(9)	over	589	395	408	(13)	over
I.T. ELECTRONIC MESSAGING	128	1	under	13	under	128	32	1	31	under
EQUIPMENT, APPARATUS AND TOOLS	159	3	under	0		159	92	91	1	under
SMALL TOOLS	0	0		0		0	0	5	(5)	over
ADAPTATIONS FOR CLIENTS	0	0		(1)	over	0	0	1	(1)	over
SUPPLIES FOR CLIENTS	219	1	under	0		219	131	131	0	
FURNITURE - OFFICE	1	(3)	over	(5)	over	1	0	5	(5)	over
MATERIALS	112	(2)	over	(4)	over	112	79	79	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	0	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	1	under	3	under	7	4	2	2	under
FOODSTUFFS - GENERAL	25	(7)	over	2	under	25	7	8	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	1	under	1	under	4	1	1	0	
OTHER SUPPLIES AND SERVICES	5,052	(16)	over	31	under	5,052	3,042	3,093	(51)	over
CATERING - OUTWITH CONTRACT	6	0		(1)	over	6	4	8	(4)	over
OUTSOURCED MAIL	144	(7)	over	(10)	over	144	89	97	(8)	over
FREE SCHOOL MEALS - COVID 19	0	0		0		0	0	2	(2)	over
SUPPLIES AND SERVICES	12,354	(60)	over	(15)	over	12,354	8,398	8,474	(76)	over
TRANSPORT AND PLANT										
PURCHASE OF VEHICLES	0	0		0		0	0	0	0	
POOL CAR CHARGES - RENTAL	25	0		2	under	25	8	9	(1)	over
POOL CAR CHARGES - FUEL	5	3	under	3	under	5	3	0	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	(1)	over	(1)	over	1	1	1	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	0		0		0	0	0	0	
FLEET SERVICE CHARGES - LEASING	5	1	under	1	under	5	3	1	2	under
FLEET SERVICE CHARGES - FUEL	1	0		0		1	1	0	1	under
FLEET SERVICE CHARGES - DRIVERS	36	0		0		36	28	31	(3)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	0	0		0		0	0	1	(1)	over
TRANSPORT AND PLANT	73	3	under	5	under	73	44	43	1	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023										
ADMINISTRATION										
PRINTING AND STATIONERY	536	6	under	5	under	536	240	262	(22)	over
TELEPHONES	1,569	16	under	(1)	over	1,569	916	914	2	under
MOBILE PHONES	179	1	under	4	under	179	111	101	10	under
ADVERTISING - RECRUITMENT	28	(11)	over	(11)	over	28	28	39	(11)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		1	0	0	0	
ADVERTISING - OTHER	123	(1)	over	1	under	123	84	82	2	under
POSTAGES/COURIERS	945	(32)	over	(39)	over	945	534	562	(28)	over
SMS MESSAGING	10	(4)	over	(4)	over	10	7	6	1	under
MEMBERSHIP FEES/SUBSCRIPTIONS	220	(8)	over	(10)	over	220	158	212	(54)	over
INSURANCE	140	0		(2)	over	140	140	140	0	
MEDICAL COSTS	215	1	under	2	under	215	202	265	(63)	over
LEGAL EXPENSES	171	(4)	over	9	under	171	79	83	(4)	over
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	0		30	1	22	(21)	over
PAYPOINT AGENCY FEES	70	(5)	over	5	under	70	50	47	3	under
SECURITY UPLIFT FEES	2	0		1	under	2	1	1	0	
OTHER ADMIN COSTS	2,076	2	under	(1)	over	2,076	1,980	1,906	74	under
MEMBERS ALLOWANCES	1,788	0		0		1,788	1,281	1,326	(45)	over
CONFERENCES - MEMBERS (incl associated costs)	9	0		0		9	2	4	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	4	under	5	under	11	4	2	2	under
TRAINING	806	(24)	over	(36)	over	806	587	646	(59)	over
VOLUNTEERS' EXPENSES	0	(2)	over	(3)	over	0	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		42	0	0	0	
ADMINISTRATION	8,971	(62)	over	(75)	over	8,971	6,405	6,624	(219)	over
PAYMENT TO OTHER BODIES										
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	84	0		(2)	over	84	68	52	16	under
YOUTH EMPLOYMENT TRAINING INITIATIVE	240	0		0		240	87	87	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		678	550	550	0	
PAYMENTS TO OTHER BODIES	8,371	1	under	(17)	over	8,371	4,600	4,684	(84)	over
EXTERNAL AUDIT FEES	516	0		0		516	353	359	(6)	over
PRIVATE INDIVIDUALS - GENERAL	1	(1)	over	(1)	over	1	0	2	(2)	over
PAYMENT TO OTHER BODIES	9,890	0		(20)	over	9,890	5,658	5,734	(76)	over
PAYMENT TO CONTRACTORS										
PAYMENT TO PRIVATE CONTRACTOR	28	12	under	12	under	28	0	3	(3)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	1	under	1	under	231	223	215	8	under
PAYMENT TO CONTRACTORS	259	13	under	13	under	259	223	218	5	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023										
TRANSFER PAYMENTS										
RENT ALLOWANCE	23,581	0		0		23,581	19,047	18,840	207	under
RENT REBATES	41,606	0		0		41,606	29,292	27,972	1,320	under
TRANSFER PAYMENTS	65,187	0		0		65,187	48,339	46,812	1,527	under
FINANCING CHARGES										
LEASING CHARGES - OPERATIONAL	1	0		0		1	(1)	0	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	1,229	(44)	over	(36)	over	1,229	935	949	(14)	over
FINANCING CHARGES	1,230	(44)	over	(36)	over	1,230	934	949	(15)	over
TOTAL EXPENDITURE	138,267	86	under	104	under	138,267	99,487	98,056	1,431	under
INCOME										
NON RELEVANT GOVERNMENT GRANT	(850)	0		0		(850)	(828)	(828)	0	
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		(815)	(563)	(718)	155	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		(37,191)	(27,407)	(26,054)	(1,353)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		(23,067)	(16,614)	(16,504)	(110)	under rec
DWP SUBSIDY	(1,170)	0		0		(1,170)	(893)	(902)	9	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	0		10	over rec	(85)	(85)	(133)	48	over rec
CONTRIBUTIONS FROM OTHER BODIES	(3,801)	(3)	under rec	(7)	under rec	(3,801)	(1,062)	(1,062)	0	
LOTTERY GRANTS	0	0		0		0	0	0	0	
ESF GRANT	(739)	17	over rec	21	over rec	(739)	0	(20)	20	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		(32)	0	0	0	
FEES AND CHARGES - GENERAL	(4,393)	(4)	under rec	(44)	under rec	(4,393)	(2,426)	(2,398)	(28)	under rec
CHARGES TO HEALTH BOARDS	(38)	0		0		(38)	0	0	0	
FEES AND CHARGES - OTHER BODIES	(221)	(10)	under rec	5	over rec	(221)	(169)	(167)	(2)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,612)	(1)	under rec	(35)	under rec	(2,612)	(1,565)	(1,533)	(32)	under rec
RENTAL INCOME	(2)	(1)	under rec	(1)	under rec	(2)	0	0	0	
BIRTH REGISTRATION	(35)	(5)	under rec	(9)	under rec	(35)	(25)	(16)	(9)	under rec
DEATH REGISTRATION	(71)	(3)	under rec	(9)	under rec	(71)	(49)	(45)	(4)	under rec
MARRIAGE STATUTORY FEES	(98)	0		12	over rec	(98)	(94)	(94)	0	
EXTRACT ISSUE	(96)	7	over rec	4	over rec	(96)	(67)	(67)	0	
MARRIAGES	(78)	(12)	under rec	(15)	under rec	(78)	(54)	(31)	(23)	under rec
CITIZENSHIP CEREMONIES	(10)	0		1	over rec	(10)	(7)	(7)	0	
NATIONAL CHECKING SERVICE	(71)	(71)	under rec	(38)	under rec	(71)	(49)	0	(49)	under rec
OTHER INCOME	(8,361)	0		18	over rec	(8,361)	(3,029)	(2,976)	(53)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		(6,598)	0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		(75)	0	0	0	
INCOME	(90,509)	(86)	under rec	(87)	under rec	(90,509)	(54,986)	(53,555)	(1,431)	under rec
NET EXPENDITURE	47,758	0		17	under	47,758	44,501	44,501	0	

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Position Before Transfers to Reserves

Transfers to Reserves as at 29 December 2022

Position After Transfers to Reserves at 29 December 2022

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
£m	£m	£m	£m	£m	£m
9.830	9.830	0.000	7.396	7.396	0.000
9.315	9.657	(0.342) over	9.678	9.805	(0.127) over
19.145	19.487	(0.342) over	17.074	17.201	(0.127) over
0.000	0.000	0.000 over	0.000	0.000	0.000 over
19.145	19.487	(0.342) over	17.074	17.201	(0.127) over

Housing and Technical Resources (excl HRA) Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	130k under	APT&C Basic / Overtime / Superannuation / National Insurance – 1,197k under	Property Services – 1,182k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (1,068k) over	Property Services - (1,040k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(596k) over	Service Charge - (269k) over	Property Services - (269k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		<u>Security Costs - 127k under</u>	<u>Property Services – 129k under</u>	The level of security required varies depending on the workload demands and timing of capital and revenue works.
		<u>Repairs and Maintenance - Internal Contractor – (47k) over</u>	<u>Housing Services - (27k) over</u>	The overspend relates to the cost of works on temporary accommodation to meet current demand. This has been managed within the overall service budget.
		Repairs and Maintenance - External Contractor - (65k) over	Property Services - (58k) over	The overspend relates to additional energy efficiency works required for the Estates portfolio.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Electricity - (93k) over</u>	<u>Housing Services - (22k) over</u>	This relates to the current market prices for utilities which is currently higher than budget.
			<u>Property Services - (71k) over</u>	This relates to the current market prices for utilities which is currently higher than budget.
		<u>Gas - (44k) over</u>	<u>Property Services - (41k) over</u>	This relates to the current market prices for utilities which is currently higher than budget.
		Refuse Uplift - (82k) over	Property Services - (80k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	2,224k under	Materials - 2,063k under	Property Services – 2,062k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
		<u>Computer Equipment Purchase – 79k under</u>	<u>Property Services – 85k under</u>	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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>IT Equipment Maint-Contract – 64k under</u>	<u>Property Services – 61k under</u>	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.
Transport and Plant	118k under	<u>Fleet Service Charges Vehicle Maintenance – (57k) over</u> Fleet Service Charges Fuel - (96k) over Hire of External Plant - 144k under <u>Hire of Scaffolding – 107k under</u>	<u>Property Services – (53k) over</u> Property Services - (102k) over Property Services - 144k under <u>Property Services - 107k under</u>	The costs for maintaining vehicles has been higher than budgeted levels. Fuel for vehicles is higher than anticipated due to price increases. 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. Expenditure on hires varies depending on the 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	534k under	Payments to Private Contractors – 1,134k under	Property Services – 1,090k 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.
			<u>Housing Services – 44k under</u>	The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.
		Payments to External Consultants - (600k) over	Property Services - (600k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(2,561k) under recovered	Rental Income - (126k) under recovered	Property Services - (126k) 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 - (2,338k) under recovered	Property Services - (2,338k) 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 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
APT & C BASIC	15,480	412	under	495	under	620	under	11,402	10,566	836	under
APT & C OVERTIME	223	2	under	6	under	11	under	164	135	29	under
APT & C SUPERANNUATION	3,000	91	under	111	under	132	under	2,207	2,019	188	under
APT & C NIC	1,741	64	under	92	under	109	under	1,287	1,143	144	under
MANUAL BASIC	18,719	(250)	over	(292)	over	(340)	over	13,506	14,067	(561)	over
MANUAL OVERTIME	588	(145)	over	(178)	over	(199)	over	422	710	(288)	over
MANUAL SUPERANNUATION	3,603	(41)	over	(47)	over	(56)	over	2,593	2,694	(101)	over
MANUAL NIC	2,037	(36)	over	(42)	over	(45)	over	1,432	1,550	(118)	over
TRAVEL AND SUBSISTANCE	25	4	under	5	under	5	under	17	10	7	under
PENSION INCREASES	575	7	under	(2)	over	11	under	434	425	9	under
ADDITIONAL PENSION COSTS	13	(14)	over	(14)	over	(14)	over	0	14	(14)	over
EMPLOYEE COSTS	46,004	93	under	133	under	233	under	33,464	33,334	130	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,153	18	under	(31)	over	(3)	over	2,153	2,174	(21)	over
SCOTTISH WATER - UNMETERED CHARGES	12	(1)	over	0	-	(1)	over	8	10	(2)	over
SCOTTISH WATER - METERED CHARGES	241	0	-	4	under	2	under	169	186	(17)	over
RENT	1,557	(9)	over	(8)	over	(24)	over	1,364	1,341	23	under
SERVICE CHARGE	141	(90)	over	(178)	over	(178)	over	71	340	(269)	over
FACTORING CHARGES	9	0	-	0	-	2	under	0	0	0	-
OTHER ACCOMMODATION COSTS	2,733	4	under	4	under	(14)	over	2,037	2,080	(43)	over
BED AND BREAKFAST	27	10	under	12	under	14	under	20	6	14	under
PROPERTY INSURANCE	295	0	-	(4)	over	1	under	92	91	1	under
SECURITY COSTS	299	46	under	80	under	81	under	223	96	127	under
GROUND MAINTENANCE	52	0	-	(1)	over	(1)	over	0	2	(2)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	2	under	1	under	1	under	7	6	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	3,069	(1)	over	(3)	over	(17)	over	2,529	2,576	(47)	over
LIFE CYCLE MAINTENANCE	3,558	3	under	(1)	over	(1)	over	3,558	3,559	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(60)	over	(58)	over	(74)	over	273	338	(65)	over
HOUSING - RENT FREE ACCOMMODATION	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	786	(14)	over	(17)	over	(33)	over	571	611	(40)	over
HOUSING - RENT W/O BAD PERIODS	817	11	under	5	under	13	under	131	115	16	under
ASBESTOS	0	(4)	over	(4)	over	(3)	over	0	3	(3)	over
ELECTRICITY - CONTRACT	977	(13)	over	(7)	over	0	-	441	534	(93)	over
ELECTRICITY - NON CONTRACT	29	0	-	1	under	3	under	21	15	6	under
GAS	377	(12)	over	(13)	over	(41)	over	305	349	(44)	over
HEATING OIL	12	0	-	0	-	0	-	12	17	(5)	over
FIXTURE & FITTINGS	1,085	(2)	over	4	under	1	under	779	813	(34)	over
JANITOR SERVICE	164	0	-	0	-	0	-	152	152	0	-
CLEANING CONTRACT	407	7	under	2	under	42	under	403	395	8	under
CLEANING OUTWITH CONTRACT	0	(10)	over	(12)	over	(22)	over	0	25	(25)	over
CLEANING MATERIALS	10	(3)	over	(3)	over	(3)	over	7	8	(1)	over
WINDOW CLEANING	2	0	-	(1)	over	(1)	over	2	2	0	-
PEST CONTROL	6	1	under	1	under	2	under	4	3	1	under
REFUSE UPLIFT	405	(33)	over	(45)	over	(71)	over	296	378	(82)	over
REMOVAL & STORAGE COSTS	47	(10)	over	(16)	over	(15)	over	34	39	(5)	over
OTHER PROPERTY COSTS	511	22	under	24	under	23	under	459	422	37	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	0	-	0	-	0	-	1,095	1,113	(18)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	0	-	0	-	23	31	(8)	over
PROPERTY COSTS	21,317	(142)	over	(267)	over	(320)	over	17,239	17,835	(596)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	475	0	-	7	under	25	under	333	254	79	under
COMPUTER EQUIPMENT MAINTENANCE	6	3	under	3	under	5	under	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	222	21	under	30	under	50	under	94	30	64	under
EQUIPMENT, APPARATUS AND TOOLS	46	16	under	20	under	23	under	34	3	31	under
ADAPTATIONS FOR CLIENTS	701	0	-	0	-	0	-	565	570	(5)	over
FURNITURE - OFFICE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FURNITURE - GENERAL	0	(4)	over	(4)	over	(11)	over	0	15	(15)	over
FURNISHINGS	0	(9)	over	(13)	over	(15)	over	0	16	(16)	over
MATERIALS	12,763	1,675	under	1,885	under	1,264	under	9,576	7,513	2,063	under
AUDIO VISUAL	10	0	-	1	under	1	under	7	7	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	3	0	-	0	-	0	-	2	0	2	under
TV LICENCES - EDUCATION	1	(1)	over	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	0	-	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	44	6	under	7	under	8	under	30	22	8	under
OTHER SUPPLIES AND SERVICES	254	11	under	26	under	27	under	172	153	19	under
HEALTH AND SAFETY	1	0	-	0	-	1	under	1	3	(2)	over
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
DELIVERY CHARGE	0	0	-	0	-	(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	14,529	1,716	under	1,960	under	1,375	under	10,815	8,591	2,224	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF PLANT	125	(25)	over	(31)	over	(32)	over	109	142	(33)	over
FLEET SERVICES - FUEL	0	(10)	over	(10)	over	(12)	over	0	15	(15)	over
FLEET SERVICES - VEHICLE HIRE	41	0	-	0	-	0	-	31	27	4	under
POOL CAR RECHARGE - RENTAL CHARGE	146	(10)	over	0	-	(14)	over	102	106	(4)	over
POOL CAR RECHARGE - FUEL	26	6	under	9	under	10	under	12	0	12	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	-	1	0	1	under
TRANSPORT INSURANCE	44	20	under	23	under	(17)	over	33	44	(11)	over
PLANT SERVICES	7	1	under	0	-	1	under	5	5	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	329	(9)	over	(6)	over	(9)	over	246	303	(57)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	-	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	(5)	over	(4)	over	(6)	over	6	10	(4)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	5	under	6	under	7	under	11	2	9	under
FLEET SERVICE CHARGES LEASING	1,397	(6)	over	(2)	over	44	under	1,031	1,019	12	under
FLEET SERVICE CHARGES HIRED VEHICLES	201	4	under	3	under	10	under	83	66	17	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	8	under	14	under	23	under	35	7	28	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(5)	over	(6)	over	(7)	over	106	129	(23)	over
FLEET SERVICE CHARGES FUEL	860	(54)	over	(73)	over	(91)	over	652	748	(96)	over
HIRE OF EXTERNAL PLANT	257	86	under	99	under	117	under	188	44	144	under
HIRE OF SCAFFOLDING	1,077	29	under	16	under	(9)	over	769	662	107	under
HIRE OF SKIPS	33	(1)	over	9	under	21	under	24	0	24	under
TAXI CHARGES - CONTRACTED	12	2	under	3	under	2	under	6	4	2	under
TRANSPORT AND PLANT	4,743	36	under	50	under	38	under	3,451	3,333	118	under
ADMINISTRATION											
PRINTING AND STATIONERY	83	6	under	8	under	3	under	60	52	8	under
TELEPHONES	94	17	under	22	under	28	under	69	35	34	under
MOBILE PHONES	42	16	under	18	under	21	under	31	11	20	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	2	under	3	under	3	under	3	0	3	under
POSTAGES/COURIERS	21	(9)	over	(14)	over	(12)	over	14	32	(18)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	(1)	over	(22)	over	(38)	over	10	17	(7)	over
INSURANCE	216	0	-	(12)	over	(10)	over	207	210	(3)	over
MEDICAL COSTS	16	(1)	over	(2)	over	(5)	over	11	21	(10)	over
LEGAL EXPENSES	16	(21)	over	(20)	over	(22)	over	4	28	(24)	over
PETTY OUTLAYS	12	(4)	over	(3)	over	(2)	over	9	10	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	1	under	1	under	1	under	1	0	1	under
PAYPOINT AGENCY FEES	0	0	-	0	-	0	-	0	1	(1)	over
OTHER ADMIN COSTS	13	0	-	0	-	1	under	6	3	3	under
TRAINING	0	0	-	(6)	over	(6)	over	0	8	(8)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	0	-	320	320	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	3,747	6	under	(27)	over	(38)	over	745	748	(3)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	1,917	22	under	25	under	27	under	1,394	1,441	(47)	over
PAYMENTS TO OTHER BODIES	1,192	(7)	over	(8)	over	(8)	over	610	558	52	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,129	0	-	(5)	over	(7)	over	869	932	(63)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	726	1	under	5	under	11	under	548	453	95	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	0	-	900	900	0	-
ASSISTANCE TO HOME OWNERS	2,264	0	-	0	-	0	-	1,419	1,419	0	-
PRIVATE INDIVIDUALS - GENERAL	539	(14)	over	(18)	over	(20)	over	514	545	(31)	over
PAYMENT TO OTHER BODIES	8,937	2	under	(1)	over	3	under	6,254	6,248	6	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	18,525	(74)	over	155	under	626	under	13,294	12,160	1,134	under
PAYMENT TO EXTERNAL CONSULTANTS	306	(281)	over	(339)	over	(368)	over	83	683	(600)	over
PAYMENT TO CONTRACTORS	18,831	(355)	over	(184)	over	258	under	13,377	12,843	534	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	(20)	over	(19)	over	2	under	119	99	20	under
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	(19)	over	(18)	over	3	under	120	99	21	under
TOTAL EXPENDITURE	118,262	1,337	under	1,646	under	1,552	under	85,465	83,031	2,434	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(1,250)	0	-	17	over rec	18	over rec	(864)	(860)	(4)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	1	over rec	2	over rec	0	(1)	1	over rec
FEES AND CHARGES - GENERAL	(592)	(2)	under rec	(2)	under rec	(5)	under rec	(344)	(300)	(44)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(124)	under rec	(124)	under rec	(178)	under rec	(3,382)	(3,256)	(126)	under rec
HOUSE RENTS	(5,494)	(6)	under rec	(13)	under rec	(4)	under rec	(3,678)	(3,672)	(6)	under rec
OTHER INCOME	(2,736)	28	over rec	20	over rec	18	over rec	(1,744)	(1,710)	(34)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,629)	(5)	under rec	(10)	under rec	(11)	under rec	(687)	(677)	(10)	under rec
RECOVERY FROM CAPITAL	(42,986)	(4,032)	under rec	(4,608)	under rec	(5,058)	under rec	(29,325)	(20,726)	(8,599)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(37,690)	2,309	over rec	2,439	over rec	2,890	over rec	(28,292)	(33,451)	5,159	over rec
DEPARTMENTS OF AUTHORITY	(99)	495	over rec	634	over rec	776	over rec	(75)	(1,177)	1,102	over rec
YEAR END T/FER TO BALANCE SHEET	(482)	0	-	0	-	0	-	0	0	0	-
INCOME	(99,117)	(1,337)	under rec	(1,646)	under rec	(1,552)	under rec	(68,391)	(65,830)	(2,561)	under rec
NET EXPENDITURE	19,145	0	-	0	-	0	-	17,074	17,201	(127)	over

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	290k under	APT&C - Basic / Overtime / Superannuation / National Insurance - 277k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(1,941k) over	<u>Repairs and Maintenance - Internal and External Contractor - (1,553k) over</u>	<u>HRA</u>	The net overspend reflects the current demand for repairs and continuing high cost and volume of voids.
		<u>Housing - Rent Free Accommodation - (58k) over</u>	<u>HRA</u>	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		<u>Housing - Rent W/O Unlet Periods - (64k) over</u>	<u>HRA</u>	This budget is demand led and the overspend reflects the current pressure in void properties.
		<u>Electricity / Gas / Heating Oil / Solid Fuel – (210k) over</u>	<u>HRA</u>	The overspend reflects the current demand and price.
		Cleaning Contract - (79k) over	HRA	This overspend is due to inflationary price increases.
Administration Costs	49k under	<u>Legal Expenses - 43k under</u>	<u>HRA</u>	This budget is demand led and the underspend reflects the lower than anticipated levels of

Subjective Head	Variance	Subjective line	Service / amount	Explanation
				eviction actions during the year.
Income	1,655k over recovered	<u>House Rents - 277k over recovered</u> Year End Transfer to the Balance Sheet – 1,378k over recovered	<u>HRA</u> HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles. The net overspend in the Service means a Transfer from Reserves rather than the budgeted Transfer to Reserves.

* 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,150	49	under	52	under	24	under	8,226	8,055	171	under
APT & C OVERTIME	86	(21)	over	(24)	over	(26)	over	64	97	(33)	over
APT & C SUPERANNUATION	1,983	(13)	over	(14)	over	(16)	over	1,464	1,464	0	-
APT & C NIC	1,163	51	under	63	under	74	under	896	757	139	under
MANUAL OVERTIME	0	0	-	0	-	(1)	over	0	0	0	-
TRAVEL AND SUBSISTANCE	40	13	under	16	under	19	under	29	4	25	under
OTHER EMPLOYEE COSTS	0	0	-	0	-	(1)	over	0	1	(1)	over
PENSION INCREASES	219	2	under	1	under	1	under	159	161	(2)	over
ADDITONAL PENSION COSTS	0	(3)	over	(3)	over	(3)	over	0	9	(9)	over
EMPLOYEE COSTS	14,641	78	under	91	under	71	under	10,838	10,548	290	under

Housing & Technical Resources - HRA

PROPERTY COSTS

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
Housing & Technical Resources - HRA											
Expenditure / Income Variance Trends 2022/23											
PROPERTY COSTS											
RATES	105	0	-	36	under	36	under	105	124	(19)	over
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	(1)	over	(2)	over	3	5	(2)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	(1)	over	6	9	(3)	over
RENT	6	6	under	6	under	6	under	6	0	6	under
SERVICE CHARGE	65	(4)	over	(4)	over	(4)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	31	under	31	under	31	under	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	-	923	924	(1)	over
SECURITY COSTS	55	0	-	0	-	0	-	38	38	0	-
GROUND MAINTENANCE	4,257	12	under	9	under	0	-	4,158	4,158	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	0	-	24,942	26,356	(1,414)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	(3)	over	608	747	(139)	over
HOUSING - RENT FREE ACCOMMODATION	155	(12)	over	(21)	over	(29)	over	110	168	(58)	over
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	0	-	1,741	1,805	(64)	over
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	0	-	575	575	0	-
ASBESTOS	139	0	-	0	-	0	-	63	63	0	-
EPC	0	0	-	(1)	over	(1)	over	0	0	0	-
ELECTRICITY - CONTRACT	1,008	0	-	0	-	0	-	328	364	(36)	over
GAS	301	(49)	over	(56)	over	0	-	158	334	(176)	over
HEATING OIL	54	1	under	3	under	3	under	33	33	0	-
SOLID FUEL	4	1	under	2	under	2	under	2	0	2	under
MULTI-STOREY HEAT/LIGHT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	58	(9)	over	(14)	over	(8)	over	35	49	(14)	over
JANITOR SERVICE	74	4	under	10	under	16	under	57	30	27	under
CLEANING CONTRACT	384	0	-	0	-	(79)	over	384	463	(79)	over
CLEANING MATERIALS	60	14	under	16	under	20	under	43	18	25	under
WINDOW CLEANING	16	0	-	0	-	3	under	8	9	(1)	over
PEST CONTROL	122	0	-	0	-	(6)	over	94	87	7	under
REFUSE UPLIFT	0	(16)	over	(22)	over	0	-	0	0	0	-
REMOVAL & STORAGE COSTS	14	9	under	9	under	9	under	10	10	0	-
OTHER PROPERTY COSTS	35	5	under	4	under	5	under	20	19	1	under
PROPERTY COSTS	46,906	(9)	over	6	under	(3)	over	34,450	36,391	(1,941)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	297	18	under	34	under	39	under	205	191	14	under
COMPUTER EQUIPMENT RENTAL	0	(5)	over	(5)	over	(11)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	(31)	over	(31)	over	0	-	24	24	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	(1)	over	(3)	over	(1)	over	10	13	(3)	over
AIDS FOR CLIENTS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNITURE - OFFICE	10	1	under	2	under	3	under	7	5	2	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(13)	over	0	13	(13)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	6	(1)	over	(1)	over	(1)	over	4	7	(3)	over
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	under	2	under	9	6	3	under
LAUNDRY COSTS	16	0	-	1	under	1	under	12	9	3	under
OTHER SUPPLIES AND SERVICES	31	(3)	over	(3)	over	(1)	over	24	24	0	-
HEALTH AND SAFETY	15	6	under	8	under	8	under	11	1	10	under
SUPPLIES AND SERVICES	609	(17)	over	1	under	22	under	306	308	(2)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	(15)	over	(13)	over	(11)	over	27	26	1	under
POOL CAR RECHARGE - FUEL	6	2	under	3	under	3	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	3	under	3	under	3	under	16	13	3	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	0	0	-	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES LEASING	72	9	under	5	under	15	under	24	24	0	-
FLEET SERVICE CHARGES HIRED VEHICLES	34	10	under	13	under	18	under	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(2)	over	(1)	over	(2)	over	0	3	(3)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	1	under	2	under	1	under	3	3	0	-
FLEET SERVICE CHARGES FUEL	21	2	under	3	under	4	under	11	10	1	under
STORAGE	4	2	under	2	under	2	under	3	0	3	under
TRANSPORT AND PLANT	195	12	under	18	under	34	under	89	79	10	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	61	(8)	over	(8)	over	(13)	over	44	38	6	under
BULK PRINTING	53	0	-	(6)	over	(2)	over	36	49	(13)	over
TELEPHONES	84	(3)	over	0	-	(1)	over	58	55	3	under
MOBILE PHONES	27	8	under	10	under	12	under	5	5	0	-
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	5	under	6	under	7	under	0	0	0	-
POSTAGES/COURIERS	132	0	-	0	-	0	-	63	63	0	-
SMS MESSAGING	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	2	under	5	under	8	under	28	24	4	under
MEDICAL COSTS	25	(6)	over	(6)	over	(4)	over	18	21	(3)	over
LEGAL EXPENSES	61	0	-	0	-	0	-	43	0	43	under
PETTY OUTLAYS	4	1	under	1	under	1	under	3	2	1	under
HOSPITALITY / CIVIC RECOGNITION	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
GIRO BANK AGENCY FEES	9	2	under	3	under	3	under	8	0	8	under
PAYPOINT AGENCY FEES	49	0	-	3	under	2	under	22	23	(1)	over
INTERNET AGENCY FEES	6	3	under	3	under	3	under	4	0	4	under
OTHER ADMIN COSTS	15	(12)	over	(17)	over	(19)	over	1	1	0	-
CONFERENCES - OFFICIALS	7	0	-	0	-	(1)	over	5	5	0	-
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,644	(11)	over	(9)	over	(7)	over	338	289	49	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	0	-	2,086	2,086	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	(2)	over	0	2	(2)	over
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	-	32	49	(17)	over
PAYMENT TO OTHER BODIES	3,030	0	-	0	-	(2)	over	2,118	2,137	(19)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	(10)	over	(4)	over	(10)	over	80	100	(20)	over
PAYMENT TO EXTERNAL CONSULTANTS	20	(10)	over	(20)	over	(21)	over	20	42	(22)	over
PAYMENT TO CONTRACTORS	100	(20)	over	(24)	over	(31)	over	100	142	(42)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	66	66	0	-
CFCR	26,050	0	-	0	-	0	-	26,050	26,050	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	44,375	0	-	0	-	0	-	26,116	26,116	0	-
TOTAL EXPENDITURE	115,500	33	under	83	under	84	under	74,355	76,010	(1,655)	over
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	0	-	(900)	(900)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	0	-	0	-	(2,176)	(2,176)	0	-
RENTAL INCOME	(460)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(100,503)	0	-	0	-	0	-	(71,248)	(71,525)	277	over rec
LOCK UP RENTS	(2,589)	0	-	0	-	0	-	(1,922)	(1,922)	0	-
INSURANCE RECOVERIES	(250)	8	over rec	8	over rec	0	-	(28)	(28)	0	-
OTHER INCOME	(1,789)	0	-	0	-	0	-	(1,135)	(1,135)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(3,500)	(41)	under rec	(91)	under rec	(84)	under rec	(2,691)	(4,069)	1,378	over rec
INCOME	(115,500)	(33)	under rec	(83)	under rec	(84)	under rec	(80,100)	(81,755)	1,655	over rec
NET EXPENDITURE	0	0	-	0	-	0	-	(5,745)	(5,745)	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 29 December 2022 (No 10)

Social Work Resources

Committee

Service Departments :-

Performance and Support Services

Children and Families

Adults and Older People

Justice and Substance Misuse

Position Before Transfers to Reserves

Transfers to Reserves as at 29 December 2022

Position After Transfers to Reserves at 29 December 2022

Annual Budget	Forecast for Year	Annual Forecast Over / Under	Budget Proportion 29/12/22	Actual to Period 9 29/12/22	Variance 29/12/22
£m	£m	£m	£m	£m	£m
7.126	6.447	0.679 under	5.146	4.584	0.562 under
43.767	44.923	(1.156) over	31.397	32.314	(0.917) over
165.044	159.409	5.635 under	108.443	104.628	3.815 under
1.120	0.643	0.477 under	1.305	0.950	0.355 under
217.057	211.422	5.635 under	146.291	142.476	3.815 under
0.000	5.635	(5.635) over	0.000	3.815	(3.815) over
217.057	217.057	0.000	146.291	146.291	0.000

Social Work Resources Variance Analysis 2022/23 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	2,892k under	Admin and Clerical Staff - 674k under	Performance and Support - 367k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People - 264k under	This is a result of Scheduling assistant vacancies which are being actively recruited.
		Managerial Support Specialist – 135k under	<u>Performance and Support –157k under</u>	This underspend relates to recently new funding for the administration of Adult Disability Payments. The recruitment process is underway.
			Adults and Older People - (143k) 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.
			<u>Children and Families – (60k) over</u>	The overspend is a result of turnover being less than anticipated to date.
			Justice - 181k 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 – 1,104k under	Children and Families - 341k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - 719k under	This is a result of vacancies which are actively being recruited.
			Justice – 44k under	The overspend is a result of turnover being less than anticipated to date.
		Instructors - 341k under	Adults and Older People - 341k 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 – (967k) over	Children and Families - (163k) 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 - (804) over	This overspend relates to the outcome of a job evaluation process and the additional cost of the payaward.
		Home Carers – 1,194k under	Adults and Older People - 1,194k under	The underspend is a result of vacancies during the year. The anticipated underspend will be moved to Reserves at the year-end.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		<u>Other Employee Costs – 513k) under</u>	<u>Adults and Older People – 256k under</u>	The underspend is due to new funding for workforce development where recruitment is progressing.
			<u>Children and Families – 252k under</u>	The underspend is due to new funding Whole Family Wellbeing Fund where recruitment is progressing.
Property costs	59k under	<u>Electricity – Contract – 320k under</u>	<u>Adults and Older People – 307k under</u>	Budget has been set aside for increase in utility costs but due to prepurchase of units, full effect of increase has not yet been realised. Budgets for water, gas and electricity will be realigned in new year.
		<u>Gas – (147k) over</u>	<u>Adults and Older People – (133k) over</u>	Please see explanation above for electricity
Supplies and Services	403k under	<u>Supplies for Clients – 144k under</u>	<u>Children and Families – 116k under</u>	The underspend is due to lower than expected demand at this time.
		<u>Protective clothing and uniforms – 73k under</u>	<u>Adult and Older People - 73k under</u>	This underspend reflects current demand within the Home Care service.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)	403k under	Catering - Contract - 152k under	Adults and Older People – 152k under	There is an underspend as a consequence of building-based day services currently not being fully operational throughout the year.
		<u>Catering – Outwith contract – 58k under</u>	<u>Adults and Older People – 61k under</u>	There is an underspend as a consequence of building-based day services currently not being fully operational throughout the year.
Payment to Other Bodies	1,991k under	<u>Other Committees of the Authority – 502k under</u>	<u>Children and Families – 502k under</u>	This underspend relates to a non-recurring underspend in the Whole Family Wellbeing funding where recruitment is progressing and Mental Health funding.
		Payments to Voluntary Organisations - 1,237k under	Children and Families - 114k under	This is non-recurring underspend in relation to Supported Accommodation which is being used to fund pressures elsewhere within the Service
			<u>Adults and Older People – 1,025k under</u>	This is a non-recurring underspend remaining from the £1.2m Carers Act, and will be transferred to Reserves at year-end.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont.)		Payments to Voluntary Organisations - 1,237k under (cont.)	<u>Justice – 98k under</u>	This is a non recurring underspend arising from changes to commissioning of services.
		Payments to Other Bodies – 334k under	Children and Families – 263k under	This underspend relates to a non-recurring underspend due to the Whole Family Wellbeing funding
			<u>Adults and Older People – 39k under</u>	The underspend has arisen from services which are no longer being commissioned.
		Private Individuals General - 115k under	Children and Families – 119k under	The underspend relates to the Supported Carer service where recruitment for the service is ongoing.
		<u>Social Work – Foster Parents – (139k) over</u>	<u>Children and Families – 139k over</u>	This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.
		<u>Social Work – Adoption Allowances – (71k) over</u>	<u>Children and Families – 71k over</u>	This expenditure is in relation to the fee paid to external organisations for the matching of a child to an external permanent adoption placement.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	(1,505k) over	<u>Default – (147k) over</u>	<u>Adults and Older People – (147k) over</u>	This overspend relates to slippage in saving which will be achieved in full for 2023/24.
		Long Term Care - (1,760k) over	Children and Families - (1,772k) over	This overspend is a result of the continuing requirement for children's residential external school placements.
		<u>Home Care – 601k under</u>	<u>Adults and Older People – 585k under</u>	The underspend has arisen as a result of the availability of external care at home providers to deliver services.
		Respite - (153k) over	Children and Families – (153k) over	The overspend reflects the demand for respite services to support young people and their families.
		<u>Home Support – (93k) over</u>	<u>Adults and Older People – (93k) over</u>	This overspend reflects the current demand for the supported living service.
		Day Related Activities incl Residential Placements – 98k under	Adults and Older People – 74k under	This overspend reflects the current demand for the services.
Transfer Payments	(107k) over	Direct Assistance to Persons - (109k) over	Children and Families - (88k) over	This overspend relates to demand for kinship care payments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(102k) over recovered	Non-Relevant Government Grant - (58k) under recovered	Adults and Older People - (58k) under recovered	This under recovery of income is offset by an underspend in Hospital Social Workers.
		Fees and Charges - Other Local Authorities - (113k) under recovered	Adults and Older People – (113k) 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 – 370k over recovered	Adults and Older People - 433k over recovered	This over recovery represents funding that will be drawn from the IJB covid reserve to offset under recoveries of income
			<u>Children and Families – (71k) under recovered</u>	The under recovery relates to external funding where recruitment has not taken place. The funding will be carried forward for future expenditure
		<u>Other income (69k) under recovered</u>	<u>Adults and Older People – (72k) under recovered</u>	The under recovery related to a reduction in Housing Improvement grants due to activity and is offset by and underspend in expenditure.

* 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 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS OVERTIME	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
ADMIN & CLERICAL STAFF - APT&C BASIC	5,112	288	under	317	under	418	under	3,669	3,044	625	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	18	(36)	over	(36)	over	(45)	over	13	75	(62)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	894	41	under	45	under	59	under	642	555	87	under
ADMIN & CLERICAL STAFF - APT&C NIC	371	22	under	25	under	33	under	265	241	24	under
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	19,153	121	under	73	under	11	under	15,810	15,253	557	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	(228)	over	(289)	over	(346)	over	25	485	(460)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	4,023	(43)	over	(20)	over	(58)	over	2,865	2,846	19	under
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,788	(28)	over	(22)	over	(37)	over	1,787	1,768	19	under
BASIC GRADE SOCIAL WORKERS BASIC	12,167	485	under	855	under	667	under	8,957	8,026	931	under
BASIC GRADE SOCIAL WORKERS OVERTIME	35	(23)	over	(26)	over	(31)	over	18	59	(41)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,244	69	under	131	under	91	under	1,612	1,484	128	under
BASIC GRADE SOCIAL WORKERS NIC	1,381	66	under	106	under	91	under	984	898	86	under
HOSPITAL SOCIAL WORKERS BASIC	416	5	under	3	under	(17)	over	297	320	(23)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	(14)	over	(16)	over	(19)	over	0	23	(23)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	78	4	under	4	under	1	under	56	56	0	
HOSPITAL SOCIAL WORKERS NIC	45	(2)	over	(1)	over	(5)	over	32	39	(7)	over
INSTRUCTORS BASIC	1,677	165	under	202	under	236	under	1,180	900	280	under
INSTRUCTORS SUPERANNUATION	285	21	under	26	under	31	under	199	163	36	under
INSTRUCTORS NIC	156	20	under	24	under	28	under	106	81	25	under
CARE STAFF - APT&C BASIC	18,741	99	under	148	under	180	under	13,060	13,126	(66)	over
CARE STAFF - APT&C OVERTIME	693	(226)	over	(289)	over	(355)	over	366	913	(547)	over
CARE STAFF - APT&C SUPERANNUATION	3,263	(46)	over	(44)	over	(51)	over	2,287	2,416	(129)	over
CARE STAFF - APT&C NIC	1,755	(58)	over	(78)	over	(98)	over	1,207	1,432	(225)	over
HOME CARERS BASIC	24,539	386	under	357	under	421	under	16,845	15,598	1,247	under
HOME CARERS OVERTIME	1,588	(255)	over	(312)	over	(357)	over	896	1,332	(436)	over
HOME CARERS SUPERANNUATION	4,346	29	under	23	under	29	under	2,984	2,662	322	under
HOME CARERS NIC	2,216	44	under	43	under	49	under	1,493	1,432	61	under
TRAVEL AND SUBSISTENCE	376	(23)	over	(22)	over	(21)	over	231	245	(14)	over
OTHER EMPLOYEE COSTS	2,382	(68)	over	(97)	over	(134)	over	1,938	1,425	513	under
PENSION INCREASES	328	18	under	19	under	19	under	239	218	21	under
ADDITIONAL PENSION COSTS	0	(37)	over	(50)	over	(51)	over	0	54	(54)	over
EMPLOYEE COSTS	111,118	794	under	1,097	under	737	under	80,063	77,171	2,892	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	363	4	under	(4)	over	(40)	over	352	349	3	under
SCOTTISH WATER - UNMETERED CHARGES	44	3	under	2	under	2	under	31	29	2	under
SCOTTISH WATER - METERED CHARGES	195	13	under	19	under	19	under	118	92	26	under
RENT	489	2	under	6	under	35	under	412	399	13	under
SERVICE CHARGE	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PROPERTY INSURANCE	31	1	under	5	under	5	under	26	25	1	under
SECURITY COSTS	3	(24)	over	(14)	over	(15)	over	2	30	(28)	over
GROUND MAINTENANCE	3	1	under	2	under	2	under	2	0	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	90	(14)	over	(6)	over	(7)	over	66	102	(36)	over
LIFE CYCLE MAINTENANCE	0	(1)	over	(1)	over	(2)	over	0	2	(2)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	55	2	under	1	under	(2)	over	38	50	(12)	over
SOLID FUEL HEATING MAINTENANCE	0	0		0		0		0	1	(1)	over
ELECTRICITY - CONTRACT	1,140	0		(1)	over	0		529	209	320	under
GAS	325	0		0		(2)	over	208	355	(147)	over
FIXTURE & FITTINGS	0	0		0		0		0	1	(1)	over
CLEANING CONTRACT	311	(39)	over	(34)	over	(43)	over	298	334	(36)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	197	5	under	7	under	9	under	149	130	19	under
HEALTH & HYGIENE MATERIALS	107	(11)	over	(19)	over	(31)	over	86	127	(41)	over
WINDOW CLEANING	11	2	under	3	under	3	under	8	3	5	under
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	38	4	under	(1)	over	(2)	over	28	31	(3)	over
REMOVAL & STORAGE COSTS	0	0		0		(2)	over	0	2	(2)	over
OTHER PROPERTY COSTS	233	2	under	(13)	over	(10)	over	120	141	(21)	over
PROPERTY COSTS	3,636	(52)	over	(50)	over	(83)	over	2,473	2,414	59	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	1,013	(58)	over	(81)	over	(107)	over	508	579	(71)	over
COMPUTER EQUIPMENT MAINTENANCE	43	11	under	13	under	16	under	21	1	20	under
I.T. EQUIPMENT MAINT-CONTRACT	255	(24)	over	(32)	over	(31)	over	121	125	(4)	over
I.T. ELECTRONIC MESSAGING	240	2	under	2	under	3	under	0	2	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	142	24	under	34	under	24	under	94	44	50	under
SMALL TOOLS	2	(2)	over	(3)	over	(3)	over	1	4	(3)	over
AIDS & ADAPTIONS	3,698	(2)	over	(110)	over	(3)	over	1,932	1,963	(31)	over
SUPPLIES FOR CLIENTS	567	27	under	27	under	38	under	407	262	145	under
FURNITURE - OFFICE	0	(6)	over	(7)	over	(7)	over	0	8	(8)	over
FURNITURE - GENERAL	163	0		1	under	(4)	over	9	9	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	18	3	under	0		4	under	13	14	(1)	over
MATERIALS	10	0		2	under	2	under	8	4	4	under
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(3)	over	0	4	(4)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PROVISIONS - GENERAL	179	8	under	10	under	13	under	107	106	1	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	546	4	under	15	under	0		391	381	10	under
BEVERAGES	61	4	under	5	under	4	under	41	36	5	under
SCHOOL MILK	34	1	under	2	under	2	under	25	23	2	under
PROTECTIVE CLOTHING & UNIFORMS	687	(8)	over	(13)	over	(20)	over	514	441	73	under
LAUNDRY COSTS	5	(3)	over	(2)	over	(1)	over	3	7	(4)	over
OTHER SUPPLIES AND SERVICES	54	2	under	0		3	under	37	23	14	under
CATERING - CONTRACT	435	83	under	114	under	106	under	354	202	152	under
CATERING - OUTWITH CONTRACT	92	(2)	over	(1)	over	20	under	66	8	58	under
DELIVERY CHARGE	0	0		(1)	over	(1)	over	0	2	(2)	over
SUPPLIES AND SERVICES	8,244	61	under	(28)	over	54	under	4,652	4,249	403	under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	4	0		(2)	over	0		4	6	(2)	over
POOL CAR CHARGES-RENTAL	124	(71)	over	(73)	over	(70)	over	99	199	(100)	over
POOL CAR CHARGES-FUEL	68	(2)	over	(2)	over	(2)	over	52	28	24	under
POOL CAR CHARGES-ADDITIONAL COSTS	8	1	under	2	under	1	under	5	2	3	under
OTHER TRANSPORT COSTS	804	(4)	over	(8)	over	(12)	over	545	502	43	under
INSURANCE	24	(1)	over	2	under	2	under	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	86	(3)	over	(2)	over	(4)	over	69	87	(18)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - LEASING	497	0		(12)	over	11	under	336	336	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	32	8	under	9	under	6	under	24	18	6	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	2	under	3	under	3	under	4	0	4	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	32	(3)	over	(7)	over	(8)	over	26	40	(14)	over
FLEET SERVICE CHARGES - FUEL	413	7	under	42	under	57	under	318	270	48	under
FLEET SERVICE CHARGES - DRIVERS	2,784	0		0		0		2,543	2,543	0	
HIRE OF EXTERNAL VEHICLES	7	3	under	3	under	4	under	5	0	5	under
HIRE OF SKIPS	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
EXTERNAL TRANSPORT CONTRACT	0	0		0		0		0	1	(1)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
PUPIL TRANSPORT - OTHER	0	0		0		(1)	over	0	2	(2)	over
TRANSPORT AND PLANT	4,890	(69)	over	(51)	over	(19)	over	4,054	4,061	(7)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

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ADMINISTRATION											
PRINTING AND STATIONERY	113	2	under	5	under	4	under	73	88	(15)	over
TELEPHONES	201	(3)	over	(2)	over	(1)	over	145	149	(4)	over
MOBILE PHONES	307	6	under	6	under	6	under	30	15	15	under
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	22	(1)	over	(1)	over	0		5	10	(5)	over
POSTAGES/COURIERS	61	3	under	(2)	over	6	under	37	40	(3)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	42	(3)	over	(3)	over	(3)	over	14	19	(5)	over
INSURANCE	70	0		0		0		70	70	0	
MEDICAL COSTS	49	(10)	over	(14)	over	6	under	32	39	(7)	over
LEGAL EXPENSES	297	(9)	over	(9)	over	(13)	over	208	190	18	under
HOSPITALITY / CIVIC RECOGNITION	21	0		0		(1)	over	15	15	0	
OTHER ADMIN COSTS	123	2	under	2	under	3	under	16	11	5	under
CONFERENCES - OFFICIALS (incl associated costs)	6	(3)	over	(1)	over	(2)	over	4	5	(1)	over
TRAINING	25	0		12	under	7	under	21	13	8	under
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0		0		0	0	0	
ADMINISTRATION	1,751	(16)	over	(7)	over	12	under	670	664	6	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	1,433	(10)	over	(10)	over	(10)	over	512	10	502	under
OTHER LOCAL AUTHORITIES	30	0		5	under	5	under	7	0	7	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,835	64	under	104	under	105	under	3,370	2,133	1,237	under
PAYMENTS TO OTHER BODIES	4,822	20	under	55	under	51	under	2,775	2,441	334	under
PAYMENTS TO HEALTH BOARD	56	0		(6)	over	(8)	over	53	53	0	
INDEPENDENT SCHOOL PLACES	0	(2)	over	0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	935	42	under	84	under	57	under	715	600	115	under
SOCIAL WORK - FOSTER PARENTS	6,282	(97)	over	3	under	(2)	over	4,698	4,837	(139)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	90	(1)	over	0		2	under	59	59	0	
SOCIAL WORK - ADOPTION ALLOWANCES	650	(54)	over	(53)	over	(38)	over	643	714	(71)	over
DIRECT PAYMENTS	9,331	4	under	(13)	over	17	under	7,195	7,189	6	under
PAYMENT TO OTHER BODIES	27,487	(34)	over	169	under	179	under	20,039	18,048	1,991	under
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,008	4	under	5	under	4	under	666	813	(147)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	64,035	(682)	over	(948)	over	(1,113)	over	46,283	48,043	(1,760)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	30,224	(16)	over	0		0		16,966	16,365	601	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,624	38	under	0		(57)	over	1,397	1,550	(153)	over
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	0		(19)	over	0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,179	0		0		0		736	784	(48)	over
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	22,056	0		0		0		12,780	12,873	(93)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,802	0		0		0		4,706	4,681	25	under
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT' LONG TERM CARE	0	0		0		0		0	(1)	1	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENT	6,710	13	under	19	under	521	under	3,493	3,395	98	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	(12)	over	0		0		30	64	(34)	over
SLC MANAGED	0	0		0		0		0	(5)	5	under
PAYMENT TO CONTRACTORS	134,673	(655)	over	(943)	over	(645)	over	87,057	88,562	(1,505)	over

South Lanarkshire Council

Social Work Resources - Total

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TRANSFER PAYMENTS											
DIRECT ASSISTANCE TO PERSONS	3,779	(154)	over	(142)	over	(163)	over	3,211	3,320	(109)	over
SECTION PAYMENTS	52	2	under	(3)	over	(5)	over	40	38	2	under
TRANSFER PAYMENTS	3,831	(152)	over	(145)	over	(168)	over	3,251	3,358	(107)	over
FINANCING CHARGES											
LEASING CHARGES - FINANCE	1	0		1	under	1	under	1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	395	(36)	over	(12)	over	(17)	over	216	236	(20)	over
FINANCING CHARGES	396	(36)	over	(11)	over	(16)	over	217	236	(19)	over
TOTAL EXPENDITURE	296,026	(159)	over	31	under	51	under	202,476	198,763	3,713	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(8,761)	(52)	under rec	(37)	under rec	(71)	under rec	(5,714)	(5,656)	(58)	under rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,602)	0		0		(7)	under rec	(18,451)	(18,441)	(10)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(681)	0		0		0		(594)	(566)	(28)	under rec
SALES - SALE OF MEALS	0	1	over rec	2	over rec	2	over rec	0	(2)	2	over rec
FEES AND CHARGES - GENERAL	(5,971)	(144)	under rec	(425)	under rec	(398)	under rec	(4,929)	(4,960)	31	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(883)	(69)	under rec	(94)	under rec	(101)	under rec	(192)	(79)	(113)	under rec
CHARGES TO HEALTH BOARDS	(36,778)	248	over rec	523	over rec	549	over rec	(25,656)	(26,026)	370	over rec
FEES AND CHARGES - OTHER BODIES	(130)	3	over rec	3	over rec	(16)	under rec	(55)	(55)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(208)	(7)	under rec	(7)	under rec	(24)	under rec	(134)	(111)	(23)	under rec
RENTAL INCOME	(27)	0		0		0		(20)	(20)	0	
OTHER INCOME	(528)	11	over rec	16	over rec	15	over rec	(440)	(371)	(69)	under rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0		0	0	0	
INCOME	(78,969)	(9)	under rec	(19)	under rec	(51)	under rec	(56,185)	(56,287)	102	over rec
NET EXPENDITURE	217,057	(168)	over	12	under	0		146,291	142,476	3,815	under

