



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 24 August 2022

Dear Councillor

Financial Resources Scrutiny Forum

The Members listed below are requested to attend a meeting of the above Forum to be held as follows:-

Date: Thursday, 01 September 2022
Time: 14:00
Venue: Hybrid - Council Chamber, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Yours sincerely

Cleland Sneddon
Chief Executive

Members

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

Substitutes

Archie Buchanan, Elise Frame, Celine Handibode, Susan Kerr

BUSINESS

1 Declaration of Interests

Item(s) for Decision

2 Appointment of Chair

To appoint Chair of Financial Resources Scrutiny Forum

3 Appointment of Depute Chair

To appoint Depute Chair of Financial Resources Scrutiny Forum.

Item(s) for Monitoring

4 Capital Budget Monitoring 2021/2022 - General Fund Capital Programme 5 - 12
Report dated 16 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

5 Capital Budget Monitoring 2021/2022 - Housing Capital Programme 13 - 18
Report dated 16 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

6 Capital Budget Monitoring 2022/2023 - General Fund Capital Programme 19 - 38
Report dated 16 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

7 Capital Budget Monitoring 2022/2023 - Housing Capital Programme 39 - 46
Report dated 16 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

8 Revenue Budget Monitoring 2021/2022 47 - 58
Report dated 24 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

9 Revenue Budget Monitoring 2021/2022 - Detailed Resource Analysis 59 - 142
Report dated 24 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

10 Revenue Budget Monitoring 2022/2023 143 - 148
Report dated 24 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

11 Revenue Budget Monitoring 2022/2023 - Detailed Resource Analysis 149 - 198
Report dated 24 August 2022 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

12 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

Report

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Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2021/2022 - General Fund Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ update members of the Financial Resources Scrutiny Forum on the final outturn position of the Council's General Fund Capital Programme for the period covering 1 April 2021 to 31 March 2022.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2021/2022 General Fund Capital Programme be noted.

3. Background

3.1. The Capital reports attached provide detail on the position as at 31 March 2022 from a financial perspective.

3.2. Appendix A shows the financial position of the General Fund Capital Programme. Any physical progress update for projects carried forward into financial year 2022/23 will be picked up as part of the new year monitoring report.

4. General Fund Capital Programme Final Outturn 2021/2022

4.1. The General Services Capital Programme for 2021/2022 totalled £72.732 million. This revised programme consists of the base budget plus carry forward projects and adjustments which have been agreed by the Executive Committee up to and including its meeting on 2 March 2022.

4.2. The total spend on Capital of £61.587 million is shown in Appendix A. This is compared to the budget of £72.732 million and results in an underspend of £11.145 million. This underspend relates to projects within Community and Enterprise Resources (£7.218m), Education Resources (£1.121m), Finance and Corporate Resources (£1.190m), Housing and Technical Resources (£1.317m) and Social Work Resources (£0.299m).

4.3. Overall, the programme underspend is due to the timing of project spend. A list of the main projects which are responsible for the underspend are detailed below:

Community and Enterprise Resources: Place Based Investment Programme (£1.617m), Hamilton HUB – New Cross Shopping Centre (£0.970m), Vacant and

Derelict Land (£0.563m), Contribution to Horsley Brae (£0.400m), Roads Participatory Budgeting (£0.329m), Roads Structures (Mousemill Rd, Clyde, Ponfeigh, Daer and Scrogton) (£0.473m), Cycling, Walking and Safer Streets (£0.238m), Cathkin Bypass (£0.328m) and Greenhills Road (£1.081m).

Education Resources: St Charles' Primary School Extension (£0.141m), Newton Farm Primary School Extension (£0.475m), St Mark's Primary School, Hamilton – Extension (£0.152m), Early Years 1,140 Hours (£0.379m)

Finance and Corporate Resources: IT Infrastructure Refresh (£0.401m), Digital Connectivity (£0.275m), Caird Data Centre (£0.174m), Audio Visual Upgrade (£0.389m), Climate Change / Digital Transformation Fund (£0.325m) and offset by better than anticipated progress on Oracle Fusion (£0.790m)

Housing and Technical Resources: Prioritised Urgent Investment (£0.249m), Lifecycle Replacement Schools (£0.246m), Community Facilities Fund (£0.100m), Civic Centre Fabric Upgrade (£0.317m) and Central Energy Efficiency Fund (£0.367m).

Social Work Resources: Care Home Replacement – Blantyre (£0.131m), Community Alarms (£0.021m) and Replacement SwIS Plus System (£0.148m).

- 4.4. The majority of these projects will continue into 2022/2023. These projects are listed in Appendix B.
- 4.5. **Year End and Accounting Adjustments:** Accounting Regulations mean that adjustments are required to report spend correctly as either Capital or Revenue for the purposes of publishing our Annual Accounts. This includes where spend from the Capital Programme is on assets that are not owned by the Council (for example Shawfield Industrial Estate spend) or where spend must be classed as Revenue due to the nature of the spend. This adjustment has no physical impact on projects – it is an accounting entry only.
- 4.6. From reviewing the Council's Revenue and Capital spend, £1.627 million of capital spend is required to be recorded as Revenue spend. Conversely, £0.378 million of revenue spend should be recorded as Capital. These transfers mean that for the purpose of publishing our Annual Accounts only, there is capital spend of £60.338 million. The funding sources for this spend are detailed in Appendix A (Page 2).
- 4.7. **Carry Forward to 2022/2023:** As noted in 4.2, the year-end underspend is £11.145 million. This £11.145 million will carry forward into financial year 2022/2023.
- 4.8. The overall base programme for 2022/2023, including this carry forward of £11.145 million, is included in a separate report to this meeting. This separate report reviews the programme for the coming year detailing the overall level of spend achievable.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

- 8.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.

9. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

16 August 2022

Link(s) to Council Values/Ambitions/Outcomes

- Accountable, Effective, Efficient and Transparent

Previous References

- Executive Committee, 2 March 2022
- Executive Committee, 29 June 2022

List of Background Papers

- Capital Ledger prints to 31 March 2022

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

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

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2022

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2020/21 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Approved Budget £000</u>	<u>2021/22 Adjs £000</u>	<u>2021/22 Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facilities, Waste & Grounds	3,124	6,860	(6,609)	3,375	1,350	(1,748)	2,977	2,977	2,176
Enterprise and Sustainable Development	18,901	5,760	(11,502)	13,159	200	(2,916)	10,443	10,443	7,217
Roads, Transportation and Fleet	18,198	3,153	8,850	30,201	1,691	(3,409)	28,483	28,483	25,292
Resource Total	40,223	15,773	(9,261)	46,735	3,241	(8,073)	41,903	41,903	34,685
<u>Education</u>									
1,140 Hours	7,734	(1,379)	180	6,535	876	(3,750)	3,661	3,661	3,282
Community Growth Areas	5,091	(1,053)	(267)	3,771	-	(1,550)	2,221	2,221	2,076
Growth and Capacities	2,647	1,330	1,803	5,780	-	(550)	5,230	5,230	4,558
ICT Developments	1,905	1,599	356	3,860	732	(660)	3,932	3,932	3,901
Other	171	254	29	454	-	-	454	454	559
Resource Total	17,548	751	2,101	20,400	1,608	(6,510)	15,498	15,498	14,376
<u>Finance & Corporate</u>									
IT Services	11,500	(6,938)	(1,786)	2,776	400	-	3,176	3,176	1,987
Resource Total	11,500	(6,938)	(1,786)	2,776	400	-	3,176	3,176	1,987
<u>Housing and Technical</u>									
Office Accom	7,710	2,076	(1,958)	7,828	(455)	(1,480)	5,893	5,893	4,943
Private Housing Scheme of Assistance	1,000	-	(1,000)	-	-	-	-	-	-
Other Housing	424	251	(116)	559	349	-	908	908	542
Resource Total	9,134	2,327	(3,074)	8,387	(106)	(1,480)	6,801	6,801	5,485
<u>Social Work</u>									
Care Facilities	6,539	215	(554)	6,200	-	(1,200)	5,000	5,000	4,869
Other	300	100	168	568	-	(214)	354	354	185
Resource Total	6,839	315	(386)	6,768	-	(1,414)	5,354	5,354	5,054
Overall Total	85,244	12,228	(12,406)	85,066	5,143	(17,477)	72,732	72,732	61,587

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Expenditure	<u>2021/22</u> <u>Revised</u> <u>Budget</u> £m	<u>2021/22</u> <u>Actual to</u> <u>31/03/22</u> £m
General Fund Programme (from Appendix 1)	72.732	61.587
<u>Accounting Adjustments</u> (Sections 4.4 and 4.5):		
Less: Transfers to Revenue		(1.627)
Add: Year End Transfers to Capital		0.378
2021/2022 Outturn Position (Accounting Basis only)	<u>72.732</u>	<u>60.338</u>
Income		<u>2021/22</u> <u>Actual to</u> <u>31/03/22</u> £m
Prudential Borrowing		10.196
Developer Contributions		2.738
Partners (Including SPT, Sustrans, Clyde Wind Farm and Renewable Energy Fund)		5.133
Scottish Government:		
- Capital Grant		24.174
- Cycling, Walking and Safer Routes		1.162
- Vacant and Derelict Land		0.018
- Early Years 1,140 Hours		2.024
- Regeneration Capital Grant		0.510
- Town Centre Regeneration Fund		1.597
- Place Based Investment Programme		0.161
- Gaelic Capital Fund		0.038
- Electric Vehicle Infrastructure		-
- Gypsy Travellers		0.107
- CO ₂ Monitors		0.299
- NSS Tec		0.040
Glasgow City Region City Deal		9.780
Specific Reserves		0.618
Revenue Contribution		1.743
TOTAL FUNDING		60.338

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/2022
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Projects which will Carry Forward into 2022/23	
Project Name	Project Type
Community and Enterprise Resources	
Allotments	Infrastructure
Allotment & Raised Beds, Strathaven	Infrastructure
Alexander Hamilton Memorial Park – Woodland Management	Infrastructure
Greenhall Replacement Bridge	Infrastructure
Switched On Fleet	Infrastructure
Place Based Investment Programme	Regeneration
Hamilton HUB - New Cross Shopping Centre	Regeneration
Abington Campus for Enterprise	Regeneration
Vacant and Derelict Land (mainly Cunningar and Cunningar Allotments)	Regeneration
Glengowan Primary School Extension (Glasgow City Region City Deal Programme)	Extension /Adaptations
Calderside Academy (Glasgow City Region City Deal Programme)	Extension / Adaptations
Lanark Road Signalisation (Glasgow City Region City Deal Programme)	Roads
Uddingston Grammar (Glasgow City Region City Deal Programme)	Extension
Horsley Brae	Roads
Roads Structures (Mousemill Rd, Kirkfieldbank, Clyde, Daer & Scrogton)	Roads
Participatory Budgeting	Roads
Cambuslang Station Park and Ride	Roads
Cycling Walking & Safer Routes	Roads
Sustrans - Various	Roads
Electric Vehicle Charging Infrastructure	Charging Stations
Cathkin Bypass (Glasgow City Region City Deal Programme)	Compensation Only
Stewartfield Way (Glasgow City Region City Deal Programme)	Roads
Greenhills Road (Glasgow City Region City Deal Programme)	Roads
Education Resources	
St Charles Primary School – Extension	Extension
Newton Farm Primary School – Extension	Extension
St Mark's Primary School, Hamilton – Extension	Extension
Lightburn ELC (previously Mill Road, Cambuslang)	Parking Only
Clyde Terrace, Bothwell	New Build

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/2022
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Projects which will Carry Forward into 2022/23	
Project Name	Project Type
Finance and Corporate Resources	
IT Infrastructure Refresh	Infrastructure
Digital Connectivity	Infrastructure
Caird Data Centre	Infrastructure
Audio Visual Upgrade - Council Chambers and Committee Room 1	Infrastructure
Climate Change / Digital Transformation Fund	Infrastructure
Housing and Technical Resources	
Prioritised Urgent Investment	Refurbishment
Lifecycle Replacement Schools	Refurbishment
Principal Offices – Fabric and Service Investment	Refurbishment
Communities Facilities Fund	Refurbishment
Civic Centre Fabric Upgrade	Refurbishment
Central Energy Efficiency Fund	Refurbishment
Social Work Resources	
Care Home Replacement – Blantyre	New Build
Community Alarms	Infrastructure
Replacement SWIS Plus	Infrastructure



Report

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Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2021/2022 - Housing Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ update members of the Financial Resources Scrutiny Forum on the final outturn position of the Council's Housing Capital Programme for the period covering 1 April 2021 to 31 March 2022.

2. Recommendation(s)

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

- (1) that the final outturn position on the 2021/2022 Housing Capital Programme be noted.

3. Background

- 3.1. The Capital reports attached provide detail on the position as at 31 March 2022 from a financial perspective.
- 3.2. Appendix A shows the financial position of the Housing Capital Programme, which was reported to the Executive Committee on 29 June 2022. Any physical progress update for projects carried forward into financial year 2022/2023 will be picked up as part of the new year monitoring report.

4. Housing Capital Programme Final Outturn Position 2021/2022

- 4.1. The revised Housing Capital Programme for 2021/2022 totalled £79.640 million. This revised programme was approved by Executive Committee on 22 September 2021.
- 4.2. Appendix A shows actual expenditure of £73.181 million which is £6.459 million less than the budget of £79.640 million. The delivery of the Housing Capital Programme for 2021/2022 has been affected by the pandemic. Part of this underspend relates to the New Housing Supply Programme, and this was solely due to the volume of buy backs, which was lower than targeted levels due to current market conditions. The remainder of the underspend relates to our ongoing investment in stock, which has been affected by the Covid-19 restrictions.
- 4.3. Housing and Technical Resources have also received additional one-off income totalling £6.166 million in relation to Renewable Heating Initiative / Feed in Tariffs, land sales, developer contributions and Scottish Government Grants. This will be added to the overall funding available for the Housing Programme.

- 4.4. Taking into account the year-end underspend position of £6.459 million (section 4.2) and the additional income of £6.166 million (section 4.3), means a carry forward of £12.625 million. Further analysis of this budget confirmed that £6.820 million is required in 2022/2023, with the remainder being carried forward into future years.
- 4.5. The budgeted programme for 2022/2023 is £52.230 million. In addition to the carry forward of £6.820 million noted at section 4.4, the Capital Programme for 2022/2023 has been increased by a further £7.311 million to reflect additional expenditure on new build homes at East Whitlawburn. This results in a revised budget for the year of £66.361 million and this is discussed further in the new year monitoring report.
- 5. Employee Implications**
- 5.1. There are no employee implications as a result of this report.
- 6. Financial Implications**
- 6.1. The financial implications are included in section 4 of this report.
- 7. Climate Change, Sustainability and Environmental Implications**
- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 8. Other Implications**
- 8.1. The main risk associated with the Council's Capital Programme is an overspend. The risk has been assessed as low given the detailed project management plans prepared and monitored for each project. The risk of overspend is managed through four weekly Investment management meetings.
- 9. Equality Impact Assessment and Consultation Arrangements**
- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

16 August 2022

Link(s) to Council Values/Ambitions/Outcomes

- Accountable, Effective, Efficient and Transparent

Previous References

- Executive Committee, 22 September 2021
- Executive Committee, 29 June 2022

List of Background Papers

- Capital Ledger prints to 31 March 2022

Contact for Further Information

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

Jackie Taylor, Head of Finance (Strategy)

Ext: 5637 (Tel: 01698 455637)

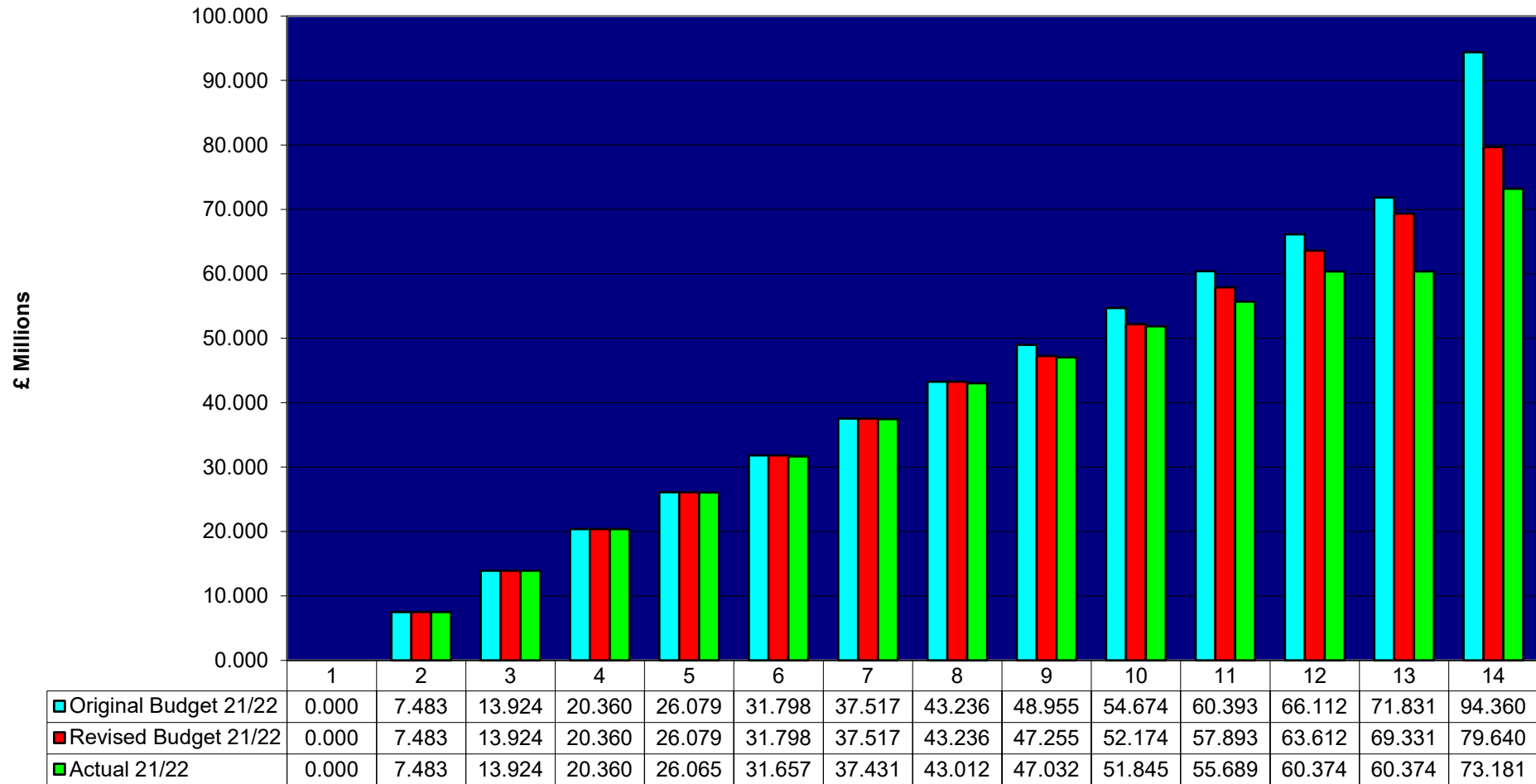
E-mail: jackie.taylor@southlanarkshire.gov.uk

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2021/22
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2021 TO 31 MARCH 2022

Appendix A

	<u>2021/22</u> <u>Annual</u> <u>Budget</u> <u>£m</u>	<u>2021/22</u> <u>Actual to</u> <u>31/03/22</u> <u>£m</u>
EXPENDITURE		
2021/22 Budget including carry forward from 2020/21	79.640	73.181
		<u>2021/22</u> <u>Actual to</u> <u>31/03/22</u> <u>£m</u>
INCOME		
Land Sales		1.536
Capital Funded from Current Revenue		19.637
Prudential Borrowing		39.942
Scottish Government Specific Grant:		
– New Council Houses		5.385
– Land Purchases		0.850
– Open Market Purchase Scheme		1.995
– Mortgage to Rent		0.056
Miscellaneous Income		3.780
TOTAL FUNDING		73.181

HRA Capital Expenditure Profile Graph 21/22





Report

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Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 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 15 July 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. South Lanarkshire Council (23 February 2022) approved a General Services budget of £82.284 million for financial year 2022/2023. Since the approval of this programme, the financial year end and additional funding received will mean an adjustment to the 2022/23 Capital Programme set. This is detailed in section 4.1.
- 3.2. The Capital reports attached provide detail on the position as at 15 July 2022 from both a financial and physical perspective.
- 3.3. Appendices A to E show the financial position of the General Fund Capital Programme, with the physical progress detailed in Appendices F to H – as they are split into Build, Non Build and Roads.

4. General Fund Capital Programme 2022/2023

- 4.1. **2022/23 Budget:** Section 3.1 notes that the programme for the General Fund was £82.284 million, as approved by Council in February 2022. A number of adjustments to the programme have been required to reflect budget carried forward from financial year 2021/2022, additional funding received in 2021/2022 and projects transferred to/from revenue. In addition, the budget has been reflected to incorporate projects which have had separate approval. These adjustments total an increase of £12.948 million and result in a base budget for 2022/2023 of £95.232 million. A full list of these adjustments is included in Appendix A.

- 4.2. During financial year 2022/2023, Resources have advised of adjustments required to the programme. The revised programme for the year totals £98.093 million and includes adjustments to the programme totalling a net decrease of £2.861 million. These adjustments were approved by the Executive Committee on 29 June 2022 and 24 August 2022 and are detailed in Appendices B and C respectively. The adjustments include additional funding of £6.452 million which have been awarded to the Council. In addition, Social Work Resources have also proposed profiling adjustments of £3.570 million to reflect the timing of spend on the Community Alarm project (£2.070m) and the SWIS Plus project (£1.500m).
- 4.3. The funding available to support the programme also totals £98.093 million and is detailed in Appendix D (Page 3).
- 4.4. **Period 4 Position:** The programme spend and funding for the General Fund is summarised in Appendix D. As noted in 4.2, the total capital spending programme for the year is £98.093 million.
- 4.5. Budget for the period is £8.096 million and spend to the 15 July 2022 is £8.176 million.
- 4.6. Actual funding received to 15 July 2022 is £71.677 million.
- 4.7. Relevant officers will continue to closely monitor the generation of all income including receipts.
- 5. Employee Implications**
 - 5.1. There are no employee implications as a result of this report.
- 6. Financial Implications**
 - 6.1. The financial implications are included in section 4 of this report.
- 7. Climate Change, Sustainability and Environmental Implications**
 - 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 8. Other Implications**
 - 8.1. The main risk associated with the Council's Capital Programme is an overspend. 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)

16 August 2022

Link(s) to Council Values/Ambitions/Objectives

- Accountable, effective, efficient and transparent

Previous References

- South Lanarkshire Council, 23 February 2022
- Executive Committee, 29 June 2022
- Executive Committee, 24 August 2022

List of Background Papers

- Capital Ledger prints to 15 July 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

2022/2023 General Services Base Budget Position – Required Adjustments

General Fund – 2022/23 Budget: Section 3.1 notes that the base programme for the General Fund is £82.284 million, as approved by Council in February 2022. This has been updated to reflect the adjustments detailed below.

- 1.1. **2021/22 Carry Forward:** As reported in the Final Outturn Report for 2021/2022, a separate report to this Forum, a carry forward total of £11.145 million will ensure sufficient budget is available to conclude ongoing projects within the General Fund Capital Programme.
- 1.2. **Additional Funding (2021/2022):** At the end of 2021/2022, additional funding was received and used to fund expenditure incurred in that year. This includes additional developer contributions for projects, funding for contractor claims and revenue funding for projects. The net total of this is an increase to the programme of £0.772 million and this needs to be added to the overall expenditure budget being carried into 2022/2023.
- 1.3. **Transfers to/from Revenue:** The original budget for 2022/23 included an allocation of £1.000 million for Private Housing Scheme of Assistance and £4.8 million for Planned Asset Management. Following a review of these programmes of works, it has been identified that some of the expenditure cannot be classed as Capital. Therefore, budget of £4.000m will be transferred to Housing and Technical Resource's Revenue budget and details of these are included in the bullets below.
 - Planned Asset Management (£3.000m of the £4.8 million)
 - Private Housing Scheme of Assistance project (the total of £1.000m)
- 1.4. The total overall budget for Planned Asset Management, across capital and revenue, remains at £4.8 million. While current estimates show that £3.000 million of the Planned Asset Management requires to be classified as Revenue, the remaining spend across the year will be reviewed to ensure it is classed appropriately (as Revenue or Capital), and any further movement reported to a future meeting.
- 1.5. Conversely, expenditure in relation to investment in roads carriageways is currently funded through the Roads Services Revenue budget but should be categorised as capital spend. It is proposed that budget totalling £1.531million be transferred to the 2022/2023 Capital Programme. As with Planned Maintenance, the total overall budget for carriageways across capital and revenue remains unchanged.
- 1.6. The result of the adjustments noted at sections 1.3 to 1.5 is a net transfer to Revenue of £2.469 million. Capital expenditure can be funded by Revenue monies, however, Revenue spend cannot be paid for from Capital funding. The Council's Capital programme includes funding that can be used for revenue spend, such as contributions from the Revenue budget. We are, therefore, able to move funding between the Capital and Revenue Programmes and deliver all the projects as planned. This is an accounting transaction only.
- 1.7. **Footpaths and Roads Improvement Fund:** As part of the 2022/2023 Revenue Budget, members approved investment in a Footpaths and Roads Improvement Fund totalling £2.500 million. This needs to be added to the Capital Programme.

- 1.8. Clyde Bridge Replacement:** The capital cost of replacing Clyde Bridge is estimated at £7.250 million. The Council has already provided funding of £3.500 million for this project and a

Section 36c report approved the balance of £3.750 million, of which £2.491 million is already included within the approved 2022/2023 Capital Programme. Of the remaining funding of £1.259 million, £1.000 million is income from a developer in relation to works delivered and funded by the Council in 2019. This £1.000 million will be added to the 2022/2023 Capital Programme. The balance of £0.259 million (if required) will be met from the Roads Carriageways and Associated Infrastructure Capital allocation into 2023/2024.

2022/2023 General Services Base Budget Position: Taking into account the movements noted in 1.1 to 1.8, the General Services Programme for 2022/2023 is now £95.232 million. This is the base budget for the financial year. This is summarised in Table 1 below.

Table 1 – 2022/2023 General Services Base Budget

	2022/23 £m
Approved Programme – 23 February 2022 (Section 3.1)	82.284
2021/22 Carry Forward (Section 1.1)	11.145
2021/2022 Additional Funding Received (Section 1.2)	0.772
Transfers to Revenue (Section 1.3 – 1.4)	(4.000)
Transfers from Revenue (Section 1.5)	1.531
Footpaths and Roads Improvement Fund (Section 1.7)	2.500
Standing Order Section 36c – Approved March 2022 - Clyde Bridge Replacement (Section 1.8)	1.000
2022/2023 General Services Base Budget	95.232

Adjustments Approved by Executive Committee – 29 June 2022

Community and Enterprise Resources

Renewal of Play Parks

As reported to Executive Committee (September 2021), the Scottish Government have allocated £60 million of capital funding to Local Authorities to renew play parks across Scotland. The second £5 million has been allocated in 2022/2023 and South Lanarkshire's share of this is £0.296 million, which will be distributed via the General Capital Grant. Distribution of the remaining £50 million funding in future years has still to be confirmed.

Approval is sought to increase the 2022/2023 Capital Programme by £0.296 million, reflecting South Lanarkshire's in-year allocation. A report will be presented to the Community and Enterprise Resources Committee in October 2022 providing an update on how this funding could be allocated to projects.	£0.296m
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Nature Restoration Fund

Scottish Government have confirmed the next phase of Nature Restoration Fund (NRF) capital funding of £5 million to be spent in 2022/2023 to support new, or to enhance existing, approaches to restoring biodiversity across Scotland. South Lanarkshire have been allocated £0.188 million in 2022/2023, which will be distributed via the General Capital Grant.

Approval is sought to increase the 2022/2023 Capital Programme by £0.188 million and officers are currently working to identify proposals for projects which could be delivered in-year.

Springhall Cage – Additional Play Equipment

Approval is sought to increase the 2022/23 Capital Programme by £0.020 million for the addition of a new piece of play equipment at the Springhall Cage play area. This will be funded by a contribution from the Big Lottery Fund.	£0.020m
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Coronation Crescent – Play Equipment

Approval is sought to increase the 2022/23 Capital Programme by £0.010 million to allow the addition of new play equipment and safer surfacing. The project will be funded by a contribution from the Strutherill and Birkenshaw Our Place Our Plan Community Group.	£0.010m
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Place Based Investment Programme

Funding from the Scottish Government of £1.740m has been confirmed for the next phase of the Place Based Investment Programme. In line with previous years the funds are open to communities to bid for grants to support projects.	£1.740m
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Approval is sought to increase the 2022/2023 Capital Programme by £1.740 million. The allocation of this funding to specific projects will be undertaken by the Executive Director of Community and Enterprise, through delegated authority as approved by the Community and Enterprise Resources Committee in December 2021. An update will be presented in a separate report to the next Community and Enterprise Resources Committee in August 2022.

Hamilton HUB

Approval is sought to increase the 2022/23 Capital Programme by £0.300m to reflect an additional award received from the Scottish Government's Regeneration Capital Grant Fund towards the new Hamilton Hub project at the New Cross Centre in Hamilton. This will augment the original allocation from the Regeneration Capital Grant Fund (£0.720m) and contributions from the Town Centre Regeneration Fund (£0.250m) and Place Based Investment Fund (£0.300m) which were added to the Capital Programme previously and results in total investment of £1.570 million. £0.300m

Strathclyde Partnership for Transport (SPT)

Strathclyde Partnership for Transport have awarded this Council £1.695 million to progress a number of schemes during 2022/2023: £1.695m

Bus Infrastructure Improvements	£0.158m
National Strategic Cycle Routes	£0.400m
Route Action Plans	£0.200m
Bus Route Congestion Reduction Measures	£0.415m
Hairmyres Station Park and Ride	£0.081m
Lanark Interchange	<u>£0.441m</u>
Total	£1.695m

The above allocations are net of funding of £0.080 million carried forward from 2021/2022. Approval is sought to increase the 2022/2023 Capital Programme by £1.695 million.

Electric Vehicle Charging Infrastructure

Funding has been made available to develop a public electric vehicle charging network. Approval is sought to increase the 2022/23 Capital Programme by £0.060 million which will be funded by a contribution from Transport Scotland. This will fund the development of a Public Electric Vehicle Charging Strategy and Infrastructure Expansion Plan. £0.060m

Cycling Walking and Safer Routes

The Council's Cycling, Walking and Safer Routes grant allocation from the Scottish Government for 2022/2023 has now been confirmed as £2.054 million. This is an increase of £0.650 million from the funding advised previously and included in the 2022/2023 Capital Programme (£1.404m - approved 23 February 2022). This will be used to deliver road safety and infrastructure improvement schemes including road safety schemes at schools, route action plans and new walking & cycling facilities infrastructure. £0.650m

Local Authority Direct Resource Grant

The Scottish Government have provided specific grant funding to help local authorities address some of the delivery challenges associated with active travel schemes, to help evidence the value of active travel schemes locally and show progress in increasing active travel nationally. Approval is sought to increase the 2022/2023 Capital Programme by a further £0.083 million. £0.083m

This funding will be used to develop Active Travel Plans (ATP) within the Lesmahagow/Kirkmuirhill Area, Biggar/Symington Area, Forth/Carnwath Area and Douglas/Abington/Crawford Area. These ATP's will complement existing ATP's.

Education Resources

Education ASN Adaptations / Mainstream Growth

Education Resources have identified a number of essential adaptations totalling £0.500 million, which will provide additional accommodation for ASN pupils and to accommodate for mainstream pupil growth. These works are considered necessary in advance of the new session commencing in August 2022 and will be funded from Reserves. £0.500m

Castlefield Primary School – Extension

The 2022/23 capital programme includes an allocation of £0.250 million to allow a two-classroom extension to Castlefield Primary School to commence on site early in 2023. £0.750m

Approval is sought to increase the 2022/23 Capital Programme by a further £0.750m to allow the project to commence on site earlier than previously anticipated, during Summer 2022. The project will be funded from developer's contributions.

Larkhall Academy – Adaptations

There is currently an allocation of £0.300m included within the 2022/2023 Capital Programme to undertake adaptations to Larkhall Academy to increase capacity of the ASN Base. The project was delayed from financial year 2021/22 due to the impact of Covid-19 on the provision of materials. The project has now been re-tendered at a revised cost of £0.340 million. £0.040m

It is proposed that the 2022/2023 Capital Programme be increased by a further £0.040 million to allow this project to be undertaken during Summer 2022. This increase will be funded by developers' contributions from the Larkhall Community Growth Area.

Social Work Resources

Community Alarms Replacement

The Scottish Government have awarded grant funding of £0.080 million towards the costs of service development for the transition of Telecare Services from analogue to digital. £0.040 million of this funding was received and utilised in financial year 2021/2022. Approval is sought to increase the 2022/2023 Capital Programme by £0.040 million to reflect the remaining funding received. £0.040m

In addition to the above, the 2022/23 Capital Programme includes an allocation of £2.741 million to progress the replacement of Community Alarms. The first batch of alarms are being purchased now, with further roll out into 2023/24. Approval is sought to allow slippage of £2.070 million into the 2023/24 Capital Programme, based on the timing of costs now that the project team are in place. (£2.070m)

Minor Adjustments

-

TOTAL ADJUSTMENTS

£4.302m

Adjustments Approved by Executive Committee – 24 August 2022**Community and Enterprise Resources****Country Parks - Horseshoe Bridge, Calderglen**

The project to replace the Horseshoe Bridge at Calderglen Country Park was scheduled to be undertaken during the summer months. However, due to contractual issues it is now planned to commence this project in early Spring 2023. Approval is sought to slip £0.174m into financial year 2023/24. (£0.174m)

Education Resources**Kirklandpark Primary School - Adaptations**

Approval is sought to increase the 2022/23 Capital Programme to reflect £0.040m of Developer Contributions already received from the development at Lethame Road, Strathaven. This funding will be utilised to convert general purpose space into a permanent classroom at Kirklandpark Primary School, Strathaven. £0.040m

In order to reflect the anticipated timescales for this project, £0.005m will be required to undertake design works in 2022/2023 with the balance of £0.035m required in 2023/2024 to carry out the works during the 2023 Easter school holidays. (£0.035m)

Housing and Technical Resources**Prioritised Urgent Investment - Roberton Hall**

Approval is sought to increase the 2022/23 Capital Programme by £0.188m reflecting additional contributions from Clyde Windfarm (£0.094m) and the Renewable Energy Fund (£0.094m) towards the cost of the essential works undertaken at Roberton Hall. £0.188m

Social Work Resources**Replacement Care Facility – Blantyre**

Approval is sought to increase the 2022/2023 Capital Programme to reflect a £0.040m contribution from NHS Lanarkshire towards the cost of the rehabilitation gym within the new care facility at Blantyre. £0.040m

SWIS Plus Replacement

Approval is sought to slip £1.500m into the 2023/2024 Capital Programme to reflect the revised completion schedule for the new SWIS Plus Replacement system. This project is slightly behind schedule, whilst the final details of the contract are being negotiated. The revised timescales reflect the contract commencing on 1 August 2022, instead of 1 July 2022, with an 18-month implementation period reflected in the profile of payments to the contractor. (£1.500m)

TOTAL ADJUSTMENTS (£1.441m)

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 15 JULY 2022

	£m
Total Base Budget (including carry forward from 2021/2022)	95.232
Adjustments – Executive Committee 29 July 2022 (Appendix A)	4.302
Adjustments – Executive Committee, 24 August 2022 (Appendix C)	(1.441)
Total Revised Budget	98.093

	<u>2022/23 Budget</u>	<u>Period 2 Proposed Adjustments</u>	<u>Period 4 Proposed Adjustments</u>	<u>Revised 2022/23 Budget</u>
<u>Resource</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	59.381	5.042	(0.174)	64.249
Education	14.838	1.290	0.005	16.133
Finance & Corporate	3.695	-	-	3.695
Housing & Technical	8.125	-	0.188	8.313
Social Work	7.393	(2.030)	(1.460)	3.903
Other Match Funding	1.800	-	-	1.800
TOTAL CAPITAL PROGRAMME	95.232	4.302	(1.441)	98.093

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 15 JULY 2022

<u>Resource Name</u>	<u>Annual Budget £000</u>	<u>2021/22 C/F £000</u>	<u>Previous Slippage /Adjs £000</u>	<u>Total Original Budget £000</u>	<u>Proposed Adjs £000</u>	<u>Proposed Slippage £000</u>	<u>Total Budget £000</u>	<u>Estimate to Date £000</u>	<u>Actual £000</u>
<u>Community & Enterprise</u>									
Facs, Waste & Grounds	8,101	726	14	8,841	514	(174)	9,181	183	211
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise & Sustainable Dev	17,149	3,179	215	20,543	2,040	0	22,583	818	819
Roads, Transport & Fleet	21,651	3,252	5,094	29,997	2,488	0	32,485	1,916	2,043
Resource Total	46,901	7,157	5,323	59,381	5,042	(174)	64,249	2,917	3,073
<u>Education</u>									
Growth / Accommodation Pressures	7,043	715	94	7,852	1,330	(35)	9,147	2,267	2,253
1,140 Hours	3,145	378	248	3,771	0	0	3,771	66	50
ICT Developments	3,180	31	-	3,211	0	0	3,211	333	303
Other	-	(3)	7	4	0	0	4	0	0
Resource Total	13,368	1,121	349	14,838	1,330	(35)	16,133	2,666	2,606
<u>Finance & Corporate</u>									
IT Services	2,444	1,251	-	3,695	0	0	3,695	268	270
Resource Total	2,444	1,251	-	3,695	0	0	3,695	268	270
<u>Housing and Technical</u>									
Office Accom	9,748	949	(2,939)	7,758	188	0	7,946	552	431
Private Housing Scheme of Assistance	1,000	0	(1,000)	0	0	0	0	0	0
Other Housing	0	367		367	0	0	367	13	3
Resource Total	10,748	1,316	(3,939)	8,125	188	0	8,313	565	434
<u>Social Work</u>									
Care Facilities	2,571	131	0	2,702	40	0	2,742	1,560	1,721
Other	4,452	169	70	4,691	40	(3,570)	1,161	120	72
Resource Total	7,023	300	70	7,393	80	(3,570)	3,903	1,680	1,793
Other Match Funding	1,800	-	-	1,800	-	-	1,800	-	-
Overall Total	82,284	11,145	1,803	95,232	6,640	(3,779)	98,093	8,096	8,176

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 15 JULY 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>15/07/22</u> £m	<u>2022/23</u> <u>Actual to</u> <u>15/07/22</u> £m
Expenditure				
General Fund Programme	95.232	98.093	8.096	8.176
Income				
	<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</u> <u>To</u> <u>15/07/22</u> £m
Prudential Borrowing	55.416	51.335		51.335
Developers Contributions	6.552	7.347		5.696
Partners (Including High Blantyre Construction, SPT, Sustrans, and CARES)	1.745	3.758		1.414
Scottish Government:				
- Capital Grant	22.424	22.908		5.680
- Cycling, Walking and Safer Routes	2.154	2.887		0.000
- Vacant and Derelict Land	1.820	1.820		0.969
- Regeneration Capital Grant	1.720	2.020		0.807
- 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		0.787
Specific Reserves	0.534	1.034		1.034
Revenue Contribution	0.031	0.368		0.368
TOTAL FUNDING	95.232	98.093		71.677

[illegible]

GENERAL FUND CAPITAL PROGRAMME 2022/23

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 15 JULY 2022 (PERIOD 4)

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

Number of Projects

Projects Completed	-	-	-	-										
Projects Ahead of Programme	-	-	-	-										
Projects on Programme	-	47	47	47										
Projects Behind Programme	-	-	-	-										
Projects, Altered Brief/Programme	-	-	-	-										
Projects On Hold	-	-	-	-										
	-	47	47	47										

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

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

GENERAL FUND CAPITAL PROGRAMME 2022/23**ROADS EXECUTIVE SUMMARY****PERIOD ENDED 15 JULY 2022 (PERIOD 4)**

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

Total Projects Currently Reported	-	142	145	192
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Programme Status

Projects Complete	-	17	26	30
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Projects on Programme	-	125	119	162
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Projects Behind Programme	-	-	-	-
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Projects, Altered Brief / Programme	-	-	-	-
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Projects Still to Commence	-	-	-	-
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-	142	145	192
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Project Status

Briefing	-	18	17	62
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Production Information	-	91	92	88
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Billing	-	-	-	-
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Tendering	-	1	3	3
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On Site	-	14	7	9
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Complete	-	17	26	30
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-	141	145	192
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SOUTH LANARKSHIRE COUNCIL
RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23
PROJECT / PROGRAMME STATUS - PERIOD 4

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 Commence
<u>ROADS / FOOTWAYS INVESTMENT PROGRAMME</u>											
<u>East Kilbride, Rutherglen and Cambuslang Areas</u>											
<u>Strategic Schemes</u>											
Nutberry Place, Strathaven						1	1				
Moss Road, Strathaven						1	1				
Markethill Road , East Kilbride						1	1				
Cairnmuir Road, East Kilbride						1	1				
Carron Place, East Kilbride						1	1				
St Leonards Road, East Kilbride						1	1				
Carnegie Hill and Mungo Park, East Kilbride						1	1				
Bank Park, East Kilbride						1	1				
A726 Strathaven Road , East Kilbride		1						1			
Meadowhead Highway, Auldhous					1			1			
Teal Crescent, East Kilbride		1						1			
Whinfell Drive, East Kilbride		1						1			
Turnberry Place, East Kilbride		1						1			
Ardochrig Highway, Auldhous		1						1			
Rokeby Crescent, Strathaven		1						1			
Heathery Knowe and Strathcona Lane, East Kilbride		1						1			
Owen Park, East Kilbride		1						1			
Darwin Road, East Kilbride		1						1			
Firlee and Northfield, East Kilbride		1						1			
Wellesley Crescent and Drive, East Kilbride					1			1			
Kirktonholme Road and Flakefield Place		1						1			
Torrance Road, East Kilbride		1						1			
Harrington Road/Cunninghame Road, East Kilbride		1						1			
Blacklands Road, East Kilbride		1						1			
Edmund Kean, East Kilbride		1						1			
Glen Dye, East Kilbride		1						1			
Glen Bervie, East Kilbride		1						1			
Glen Eagles, East Kilbride		1						1			
Blacklaw Drive, East Kilbride		1						1			
Loch Loyal, East Kilbride		1						1			
Kirkoswald, East Kilbride		1						1			
Alloway Road and Ellisland, East Kilbride		1						1			
Victoria Street,Rutherglen						1	1				
A730 Glasgow Road, Rutherglen						1	1				
Gilbertfield Road, Cambuslang		1						1			
Kingsacre Road, Rutherglen		1						1			
Richmond Drive, Rutherglen		1						1			
Mill Road, Cambuslang		1						1			
Seath Road, Rutherglen		1						1			
<u>Preventative Maintenance Schemes</u>											
Surface Dressing prep patching ~ various locations						1	1				
<u>Strategic Patching</u>											
Strategic /machine patching works ~ various locations		1						1			
<u>Footways</u>											
A71 Darvel Road, Strathaven		1						1			
Carnegie Hill, East Kilbride						1	1				
Mungo Park, East Kilbride						1	1				
Glen Morriston, East Kilbride						1	1				
Bank Park, East Kilbride						1	1				
A749 East Kilbride Road, Rutherglen					1			1			
Castlefern Road, Rutherglen		1						1			
<u>Hamilton Area</u>											
<u>Strategic Schemes</u>											
B756, Bellshill Road, Uddingston		1						1			
Clyde Avenue, Bothwell		1						1			
Selkirk Street / Jedburgh Street, Blantyre		1						1			
A723, Hamilton Roundabout, Hamilton						1	1				
Hillhouse Road, Hamilton						1	1				
Hope Street, Hamilton		1						1			
Farm Road, Hamilton					1			1			
B7071, Leechlee Road, Hamilton		1						1			
Corrie Court, Hamilton						1	1				
A71, Strathaven Road, Stonehouse		1						1			
Netherburn Road, Netherburn					1			1			

SOUTH LANARKSHIRE COUNCIL
RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23
PROJECT / PROGRAMME STATUS - PERIOD 4

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 Commence
<u>Preventative Maintenance Schemes</u>											
Surface Dressing prep patching ~ various locations	1						1				
<u>Strategic Patching</u>											
Pollock Avenue, Hamilton		1					1				
Ayr Road, Stonehouse	1						1				
Main Street, Blantyre		1					1				
Wee Sunnyside Road, Quarter					1		1				
Glebe Avenue, Bothwell		1					1				
Clydeview, Bothwell		1					1				
Kenshaw Place, Larkhall	1						1				
<u>Footways</u>											
Lime Grove, Blantyre		1					1				
Larch Court, Blantyre					1		1				
A723, Strathaven Road, Hamilton					1		1				
Bardykes Road, Blantyre					1		1				
Darngaber Gardens, Quarter					1		1				
Glenburn Avenue, Stonehouse					1		1				
<u>Clydesdale Area</u>											
<u>Strategic Schemes</u>											
Hill brae	1						1				
A70 Mainhill		1					1				
A702 Elvanfoot Village					1		1				
B7078 (Mid Rig to B740 Jct)					1		1				
Low Village Rd, Lamington		1					1				
Greenshields Rd, Biggar		1					1				
C37 - Millhill to Auchengray level crossing	1						1				
C37 - Westsidewood to Eastsidewood	1						1				
A73 Carluke to Bogside R'about, Law		1					1				
C11 Wellshields to Green Pastures		1					1				
B740 Andershaw Jct to Cjohn (inclSNar Jct)				1			1				
C36 Anston/Dunsyre area		1					1				
B7055, Burnhead to Little Gala		1					1				
A706 Main Street, Forth		1					1				
Vere Road, Kirkmuirhill	1						1				
Byretown Road, Kirkfieldbank -		1					1				
Cumberhead Road, Coalburn -		1					1				
Dale street		1					1				
Brownhill Ave, Douglas		1					1				
Allison St, Carstairs Jct		1					1				
King St, Carstairs Jct		1					1				
Park Pl, Biggar		1					1				
A73 Lanark Road, Carluke		1					1				
B7016 Forth to Carnwath, Braehead	1						1				
C1 Mauldslie Road, Carluke		1					1				
Wheatlandside, Lanark	1						1				
St Ninians, Lanark	1						1				
Wilton Road, Carluke		1					1				
<u>Preventative Maintenance Schemes</u>											
Surface Dressing prep patching ~ various locations	1						1				
<u>Strategic Patching</u>											
Gallowhill Road, Lanark		1					1				
Coulterhaugh Road, Biggar	1						1				
Nemphlar Moor Road/Nemphlar Road		1					1				
Draffan Fence Road		1					1				
Auchrobert Road		1					1				
A70 Edinburgh Road	1						1				
Carlisle Road, Draffan	1						1				
<u>Footways</u>											
A70 Mainhill				1			1				
Low Village Rd, Lamington		1					1				
A706 Main Street, Forth	1						1				
Whitehill Crescent, Lanark	1						1				
<u>PARTICIPATORY BUDGET</u>											
<u>East Kilbride/Cambuslang and Rutherglen Areas</u>											
<u>Footways</u>											

SOUTH LANARKSHIRE COUNCIL
RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23
PROJECT / PROGRAMME STATUS - PERIOD 4

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 Commence
Gilderdale, East Kilbride	1							1			
Threshold, East Kilbride	1							1			
Glen Cannich, East Kilbride	1							1			
Newlands Rd, East Kilbride	1							1			
Wellesley Dr, East Kilbride	1							1			
Kype View, Strathaven	1							1			
Douglas St, Strathaven	1							1			
Applegarth Rd, Strathaven	1							1			
High Common Road, East Kilbride	1							1			
Kirktonholme Rd, East Kilbride	1							1			
St Leonards Rd, East Kilbride	1							1			
Newton Rd, Strathaven	1							1			
Colvilles Place, East Kilbride	1							1			
Thomson Street, Strathaven	1							1			
Lettrickhills Crescent , Cambuslang	1							1			
Cairns Road, Cambuslang	1							1			
Rosslyn Ave, Rutherglen	1							1			
Ryan Way, Rutherglen	1							1			
Calderwood Rd, Rutherglen	1							1			
Woodlands Crescent, Cambuslang	1							1			
Dukes Road (from A724 uphill), Cambuslang	1							1			
Hamilton Road, Cambuslang	1							1			
Main Street, Rutherglen (streetscape repairs)	1							1			
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			
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			
Bridges											
Clyde Bridge ~ Bridge replacement project				1				1			
Daer Bridge ~ Bridge refurbishment & strengthening	1							1			
Scrogton Bridge ~ Bridge refurbishment		1						1			
CYCLING, WALKING AND SAFER ROUTES											
Casualty Reduction Measures/Route Action Plans											
B7078 Carlisle Rd - Ext of existing cycle path, lining and signage						1	1				
A70 Ayr Road, Douglas at Eggerton Bridge - New build outs, lining & signing						1	1				

SOUTH LANARKSHIRE COUNCIL
RESOURCE: ENTERPRISE, ROADS & TRANSPORTATION SERVICES 2022/23
PROJECT / PROGRAMME STATUS - PERIOD 4

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 Commence
A70 on approach to R/A at J12 off slip - HFS, bollards, lining & signing						1	1				
Eng Measures at Schools / Road Safety / Speed Limit Initiatives											
50 part-time 20mph school zones and 6 town centre areas with 20mph areas		1						1			
Traffic Signals / Pedestrian Crossings											
Hamilton, Bothwell to Uddingston and Rutherglen corridors ~ Upgrades		1						1			
Vehicle Activated Sign Upgrade											
Upgrades to various speed indicator display and part time 20mph signage		1						1			
Cycle Schemes											
Churchill Avenue – West Mains Road to Queensway		1						1			
Cycle Shelters in Schools		1						1			
SPT GRANT FUNDED PROJECTS											
SPT ~ BUS INFRASTRUCTURE WORKS											
Enhancing bus stop provision and facilities	1							1			
SPT ~ PARK AND RIDE SCHEMES											
Lanark Interchange		1						1			
Hairmyres P&R		1						1			
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
Carstairs and Carluke ~ Cycle Route		1						1			
Provision of new cycle shelters in various town centres		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Hamilton, Bothwell to Uddingston and Rutherglen corridors ~ Upgrades		1						1			
SPT ~ CASUALTY REDUCTION MEASURES											
A72 ~ New signing and lining		1						1			
A70 Ravenstruther ~ patching and refresh lining		1						1			
A749 Glasgow Rd/East Kilbride Rd ~ signing and road markings		1						1			
A721 Carnwath Rd, Kilncadzow ~ Refurb gateway signage and repeaters		1						1			
A721 Carnwath Rd at Hole Farm ~ Refresh road markings and new signage		1						1			
Whitelees Rd at A721 Carnwath Road ~ Refresh lining		1						1			
LOCAL AUTHORITY DIRECT RESOURCE GRANT (ACTIVE TRAVEL)											
Report our recommendations to make active travel a more viable option		1						1			
ELECTRIC VEHICLE CHARGING INFRASTRUCTURE											
Installation on-street charge point installations ~ Various Locations				1				1			
Public electric vehicle strategy and infrastructure expansion plan		1						1			
CITY DEAL PROJECTS											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys		1						1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
	62	88	0	3	9	30	29	163	0	0	0

Report

7

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2022 to 15 July 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 15 July 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

A total Housing Capital Programme budget for 2022/23 was approved by Council in February 2022. This included funding carried forward from previous years and totalled a programme of £52.230 million.

- 4.2. The Final Outturn report for financial year 2021/2022 noted a carry forward of £11.434 million into future years. Further analysis of this budget confirmed that £6.820 million is required in 2022/2023, with the remainder being carried forward into future years.
- 4.3. In addition, the Executive Committee on 24 August 2022 agreed that the 2022/2023 Capital Programme be increased by a further £7.311 million to reflect the expenditure on new build homes at East Whitlawburn, which are being built on behalf of West Whitlawburn Housing Association.
- 4.4. As a result of these adjustments noted at sections 4.2 and 4.3, the revised programme for 2022/2023 is £66.361 million. 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.

4.5. Period 4 Position

Budget for the period is £11.339 million and spend to 15 July 2022 amounts to £11.339 million (as shown in Appendix A).

4.6. As at 15 July 2022, £11.339 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)

16 August 2022

Link(s) to Council Values/Ambitions/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Council, 23 February 2022
- Executive Committee, 29 June 2022
- Executive Committee, 24 August 2022

List of Background Papers

- Capital Ledger prints to 15 July 2022

Contact for Further Information

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

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Appendix A

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2022/23
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2022 TO 15 JULY 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>15/07/22</u> £m	<u>2022/23</u> <u>Actual to</u> <u>15/07/22</u> £m
Expenditure				
2021/22 Budget Incl. adjustment from 2020/21	52.230	66.361	11.339	11.339

	<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>15/07/22</u> £m
INCOME			
Capital Receipts	0.000	7.311	0.000
Capital Receipts – Land Sales	0.000	0.000	0.007
Capital Funded from Current Revenue	26.050	26.050	11.332
Prudential Borrowing	22.018	26.462	0.000
Scottish Government Specific Grant:			
- New Build	2.242	4.048	0.000
- Open Market Purchase Scheme	1.800	2.370	0.000
- Mortgage to Rent	0.120	0.120	0.000
	52.230	66.361	11.339

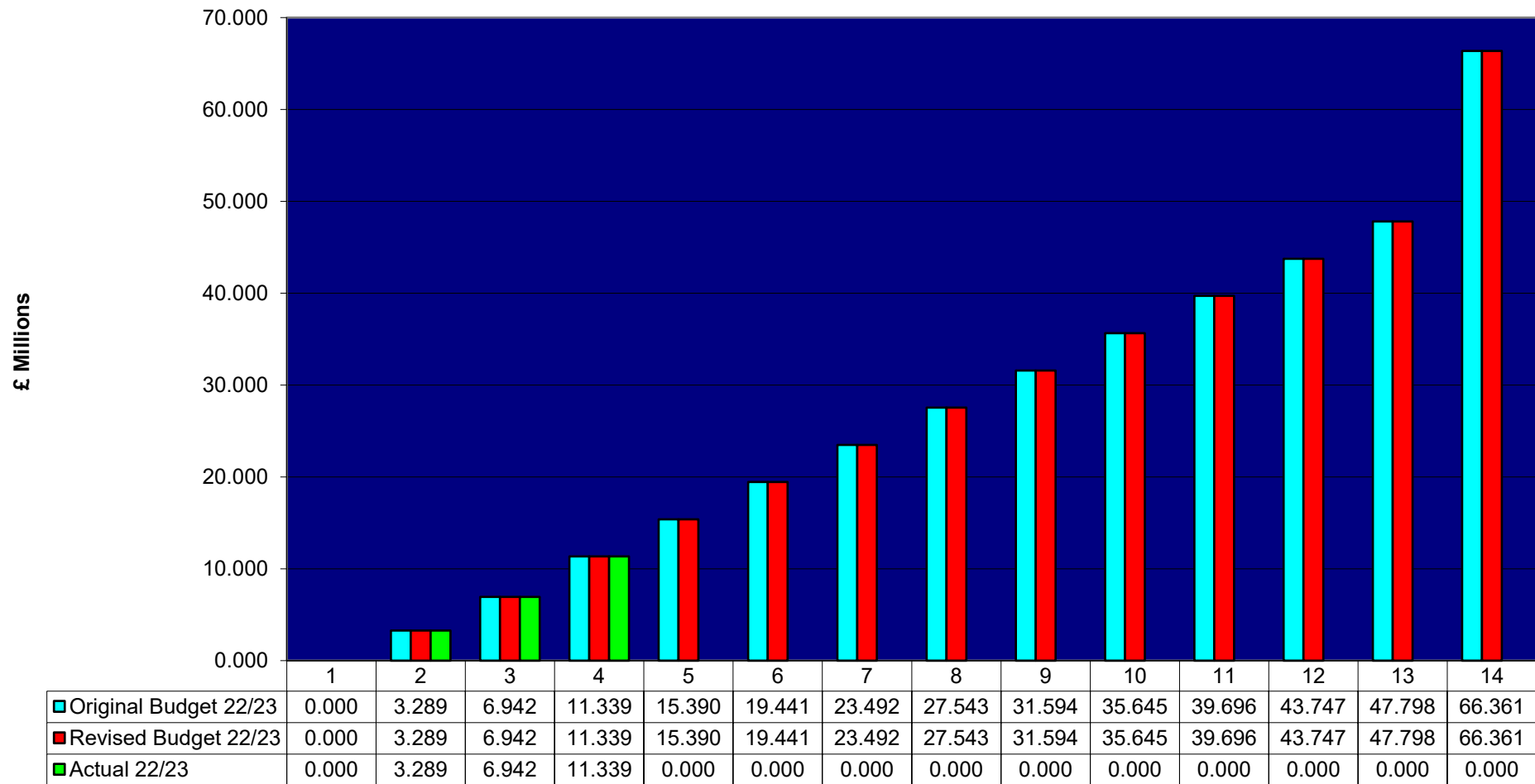
Design Feasibility	-	67	71	68
Sketch Design	-	1	1	1
Detailed Design	-	1	3	4
Production Information	-	6	6	6
Tendering	-	30	26	26
On Site	-	45	46	45
Complete	-	2	6	9
	-	152	159	159

Housing Capital Programme 2022/23

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Kirkconnell Drive Rutherglen - External Fabric	Behind Programme	This project is behind programme as a result of resourcing issues experienced by the contractor.
Upgrade of Central Heating Systems - Council Wide Phase 3	Behind Programme	This project is behind programme as a result of supply chain issues in relation to boilers.
Upgrade of Central Heating Systems - Council Wide Phase 4	Behind Programme	This project is behind programme as a result of supply chain issues in relation to boilers.

HRA Capital Expenditure Profile Graph 2022/23



Report

8

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise the Forum of the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2021 to 31 March 2022.

2. Recommendation(s)

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

- (1) that across Resources, Corporate Items and Council Tax, the Council is showing a year end underspend of £6.109 million after proposed transfers to reserves (section 4 and Appendix 1), be noted;
- (2) that the probable outturn transfers approved by members has now been revised to £55.062 million (previously (£49.636 million) (Appendix 3), be noted;
- (3) that the Resources requests for transfers to reserves to spend on commitments against specific streams of funding during the final part of the year totalling £4.902 million (Appendix 4), be approved;
- (4) that the overfunding position on the IJB contribution as detailed at section 4.5 be noted;
- (5) that after using Scottish Government funding and reserves brought forward from 2020/2021, the position on COVID expenditure is break-even (section 4.9) be noted;
- (6) that the £6.109 million underspend after proposed transfers to reserves, be allocated as detailed in section 4.12, resulting in a break-even position for the Council, be approved; and
- (7) that the break-even position on the Housing Revenue Account (section 5), be noted.

3. Background

- 3.1. This overview report will summarise the 2021/2022 Year-End position for the Council's General Fund Revenue Account and Housing Revenue Account.
- 3.2. Section 4 provides details the final position for the financial year, as well as the movement from the previously reported Probable Outturn position for the Council. The Housing Revenue position is shown in Section 5.
- 3.3. Appendix 1 to the report details the overall spend position for the current year. This position includes the cost of COVID as well as all proposed transfers to reserves: the

transfers to Reserves approved at Probable (Executive Committee, February 2022) are shown in Appendix 3 and those new proposed Transfers to Reserves requested by Resources at Year-End are shown in Appendix 4.

4. Summary of Previously Reported Probable Outturn

- 4.1. For reference, the Council's overall probable outturn position for the year (including COVID and approved Transfers to Reserves), was last reported to Committee as an underspend of £4.794 million (Executive Committee, 2 March 2022). This assumed full funding of COVID expenditure and an underspend of £4.794 million on the Council's General Services.
- 4.2. The Year-End position is an underspend of £6.109 million. This is after proposed transfers to reserves. This final position also includes COVID expenditure and funding. This is shown in Table 1 along with the movement from Probable Outturn to Year-End – an improvement of £1.315 million (from an underspend of £4.794 million to an underspend of £6.109 million at financial Year-End).

**Table 1 – General Service Year-End 2021/2022
(after Transfers to Reserves)**

	Probable Outturn	Year-End	Movement from Probable to Outturn
	£m	£m	£m
Resource Position (Appendix 2, section 1 to 7)	(0.585)	0.122	0.707
Loan Charges (Appendix 2, section 8)	-	0.049	0.049
Corporate Items (Appendix 2, sections 9 to 12)	2.471	2.880	0.409
Council Tax (Appendix 2, section 13)	2.908	3.058	0.150
General Services Underspend 2021/2022	4.794	6.109	1.315

- 4.3. This report and appendices provide a detailed analysis of the Council's financial position at the end of the year. Appendices 1 and 2 provide detail of the Year-End position with a summary of the £6.109 million noted in sections 4.4 to 4.13.
- 4.4. **Resources:** The underspend position of £0.122 million is after taking into account the Transfers to Reserves agreed at the Probable Outturn as well as the additional transfers being proposed by the Resources as part of the Year-End position. The Transfers at Probable Outturn and Year-End are detailed in Appendices 3 and 4 respectively. The Resources' Transfers to Reserves agreed at Probable Outturn were originally £8.420 million and are now £8.196 million being a reduction of £0.224 million. This reflects the increase in spend achieved in year, and therefore a reduced level of budget to transfer to reserves.
- 4.5. The Resource position includes an underspend on Core funding from the Council to the IJB, and it is proposed that this is dealt with as overfunding in year. This is permissible in the IJB financial regulations. It is proposed to transfer to reserves the over-provision of funding to the Integrated Joint Board of £2.051 million and that this money will be held in reserves and utilised to manage pressures within Children and Family Services. The Year-End position also includes an amount of specific funding received in relation to the IJB that will be retained in the Council's Balance Sheet and will be available for use by the IJB (£6.840 million) which includes funding from the Scottish Government for Care at Home, Delayed Discharge and Mental health capacity

- 4.6. **Loan Charges:** There is an underspend of £0.049 million after the proposed Transfers to Reserves approved at Year-End. This relates to additional interest received during the year.
- 4.7. **Corporate Items:** There is a net underspend of £2.880 million for Corporate Items after known commitments, which includes the underspend in relation to pay award reported at Probable Outturn. The improvement since the Probable Outturn is mainly due to the bad debt provision for the year being lower than anticipated.
- 4.8. **Council Tax:** The over recovery for the year is £3.058 million, representing an improvement of £0.150 million since the Probable Outturn. The increase comprises a reduction in the level of Council Tax Reduction Scheme expenditure.
- 4.9. **COVID Year-End:** The Year-End position includes COVID expenditure which has been funded by Scottish Government funding received and funding carried forward in reserves from 2020/2021. It also includes the transfer to reserves of unspent funding, resulting in a breakeven position. The funding carried forward will be used to manage the ongoing budget pressures resulting from COVID into 2022/2023.
- 4.10. **Transfers to Reserves:** The Year-End underspend of £6.109 million includes Transfers to Reserves of £59.964 million. This includes the Transfers to Reserves approved as part of the Probable Outturn (£49.636 million) adjusted for movements totalling £5.426 million to reflect the final position. The revision to the Probable Outturn Transfers are shown in Appendix 3 (giving a total of £55.062 million for Probable Outturn Transfers).
- 4.11. There are also additional Transfers to Reserves proposed at Year-End total £4.902 million. This reflects the carry forward of funding in Reserves to allow committed areas of spend to be incurred in 2022/2023. Details of these additional proposed transfers are detailed in Appendix 4. This takes the total Transfers to Reserves at Year-End to £59.964 million (being Probable Outturn Revised Transfers of £55.062 million and Year-End Transfers of £4.902 million).
- 4.12. The final underspend of £6.109 million is now confirmed and it is proposed that this is transferred to the Earmarked General Fund to be used in the 2023/2024 Revenue Budget Strategy.
- 4.13. If this proposal is agreed, then these monies will be Transferred to Reserves for use in future years' budget strategies, including 2023/2024, and will mean that the Council will return a break-even position for financial year 2021/2022.

5. Housing Revenue Account Position

- 5.1. As at 31 March 2022, the position on the Housing Revenue Account is a breakeven position. This is after a transfer to the HRA Reserve of £2.917 million, which is £1.946 million higher than budgeted.
- 5.2. The details of the variances across the Housing Revenue Account are shown in Appendix 5 and in the main are the net of an underspend on Property Costs and an under-recovery of Income.

6. Employee Implications

- 6.1. None.

7. Financial Implications

- 7.1. As detailed within this report.

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

- 9.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. 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.
- 9.2. There are no implications for sustainability in terms of the information contained in this report.

10. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning

Executive Director (Finance and Corporate Resources)

24 August 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 31 March 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)

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Period Ended 31 March 2022

Committee					Variance	Variance		
			Annual	Forecast	Actual to	Actual to		
			Forecast	After	31/03/22	31/03/22		
	Annual	Before	Transfers	(After	Before	After		
Departments:	Budget	Transfers	Transfers	Transfers)	Transfers	Transfers		
	£m	£m	£m	£m	£m	£m		
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 7		
Community and Enterprise Resources	119.475	124.218	124.941	(5.466)	122.767	(3.292)	123.982	(4.507)
Facilities Streets, Waste and Grounds	70.587	70.349	70.727	(0.140)	70.026	0.561	70.849	(0.262)
Fleet, Environmental and Projects	(0.462)	0.497	0.537	(0.999)	0.093	(0.555)	0.163	(0.625)
Leisure and Culture Services	20.155	20.122	20.122	0.033	20.115	0.040	20.115	0.040
Planning and Economic Development	2.229	1.555	1.860	0.369	0.947	1.282	1.269	0.960
Roads	22.070	23.400	23.400	(1.330)	23.513	(1.443)	23.513	(1.443)
COVID-19	4.896	8.295	8.295	(3.399)	8.073	(3.177)	8.073	(3.177)
Education Resources	376.791	371.524	378.819	(2.028)	370.610	6.181	378.493	(1.702)
Education Resources	365.619	358.413	365.638	(0.019)	357.754	7.865	365.637	(0.018)
COVID-19	11.172	13.111	13.181	(2.009)	12.856	(1.684)	12.856	(1.684)
Finance and Corporate Resources	43.738	52.345	52.458	(8.720)	51.094	(7.356)	51.967	(8.229)
Finance Services - Strategy	2.340	2.340	2.340	0.000	2.318	0.022	2.318	0.022
Finance Services - Transactions	18.133	17.999	17.999	0.134	17.897	0.236	17.897	0.236
Audit and Compliance Services	0.394	0.394	0.394	0.000	0.154	0.240	0.154	0.240
Information Technology Services	4.733	4.790	4.790	(0.057)	5.914	(1.181)	5.914	(1.181)
Communications and Strategy Services	2.547	2.682	2.682	(0.135)	2.760	(0.213)	2.760	(0.213)
Administration and Licensing Services	4.207	4.646	4.709	(0.502)	4.658	(0.451)	4.721	(0.514)
Personnel Services	11.384	10.870	10.920	0.464	9.184	2.200	9.994	1.390
COVID-19	0.000	8.624	8.624	(8.624)	8.209	(8.209)	8.209	(8.209)
Housing and Technical Resources	18.141	18.870	19.159	(1.018)	18.682	(0.541)	19.080	(0.939)
Housing Services	8.896	8.942	8.942	(0.046)	8.861	0.035	8.861	0.035
Property Services	8.822	8.487	8.776	0.046	8.459	0.363	8.857	(0.035)
COVID-19	0.423	1.441	1.441	(1.018)	1.362	(0.939)	1.362	(0.939)
Social Work Resources	186.372	189.519	189.519	(3.147)	187.288	(0.916)	189.339	(2.967)
Performance and Support Services	8.113	7.709	7.709	0.404	7.636	0.477	7.636	0.477
Children and Family	35.228	36.237	36.237	(1.009)	36.145	(0.917)	36.145	(0.917)
Adults and Older People	141.369	141.339	141.339	0.030	139.287	2.082	141.338	0.031
Justice and Substance Misuse	1.662	1.692	1.692	(0.030)	1.647	0.015	1.647	0.015
COVID-19	0.000	2.542	2.542	(2.542)	2.573	(2.573)	2.573	(2.573)
Joint Boards	2.314	2.314	2.314	0.000	2.313	0.001	2.313	0.001
Total Resources	746.831	758.790	767.210	(20.379)	752.754	(5.923)	765.174	(18.343)

	Annual	Forecast	Forecast	Annual
	Budget	Before	After	Forecast
	£m	£m	£m	Variance
				(After
				Transfers)
				£m
Total Resources	746.831	758.790	767.210	(20.379)
CFCR	1.743	1.743	1.743	0.000
Loan Charges	34.343	32.976	34.343	0.000
Corporate Items	6.994	2.278	4.523	2.471
Corporate Items - COVID	42.321	3.916	22.527	19.794
Corporate Items - 22/23 Strategy	13.550	0.000	13.550	0.000
Corporate Items - 21/22 Investments	5.884	0.441	5.884	0.000
Total Expenditure	851.666	800.144	849.780	1.886
Council Tax	161.805	164.521	164.521	2.716
Less: Council Tax Reduction Scheme	(21.391)	(21.199)	(21.199)	0.192
Net Council Tax	140.414	143.322	143.322	2.908
General Revenue Grant	296.269	296.269	296.269	0.000
General Revenue Grant - COVID	31.582	31.582	31.582	0.000
Non-Domestic Rates	319.312	319.312	319.312	0.000
Transfer from Reserves	64.089	64.089	64.089	0.000
Total Income	851.666	854.574	854.574	2.908
Net Expenditure / (Surplus) Before Transfers to Reserves	0.000	(54.430)	(4.794)	4.794

	Annual	Forecast	Forecast	Annual
	Budget	Before	After	Forecast
	£m	£m	£m	Variance
				(After
				Transfers)
				£m
Net Expenditure / (Surplus) Before Transfers to Reserves	0.000	(54.430)	(54.430)	54.430
Transfers to Specific Reserves	0.000	0.000	0.862	(0.862)
(Surplus) After Transfers to Specific Reserves	0.000	(54.430)	(53.568)	53.568
Transfer to Earmarked General Fund	0.000	0.000	48.774	(47.774)
Surplus for Year Transferred to Uncommitted General Fund	0.000	(54.430)	(4.794)	4.794

	Variance	Variance
	Annual	Annual
	Budget	Budget
	To Actual	To Actual
	Before	After
	Transfers	Transfers
	£m	£m
Actual to 31/03/22 Before Transfers	752.754	765.174
	(5.923)	(18.343)
	1.743	1.743
	0.000	0.000
	32.922	34.294
	1.421	0.049
	1.231	4.114
	5.763	2.880
	0.000	23.856
	42.321	18.465
	0.000	13.550
	13.550	0.000
	0.000	5.884
	5.884	0.000
	788.650	848.615
	63.016	3.051
	164.397	164.397
	2.592	2.592
	0.466	0.466
	143.472	143.472
	3.058	3.058
	0.000	0.000
	296.269	296.269
	0.000	0.000
	31.582	31.582
	0.000	0.000
	319.312	319.312
	0.000	0.000
	64.089	64.089
	0.000	0.000
	854.724	854.724
	3.058	3.058
	(66.074)	(6.109)
	66.074	6.109

	Variance	Variance
	Annual	Annual
	Budget	Budget
	To Actual	To Actual
	Before	After
	Transfers	Transfers
	£m	£m
Actual to 31/03/22 Before Transfers	(66.074)	(66.074)
	66.074	66.074
	0.000	2.305
	0.000	(2.305)
	(66.074)	(63.769)
	66.074	63.769
	0.000	57.660
	0.000	(57.660)
	(66.074)	6.109
	66.074	6.109

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

1. **Movement from Last Reported Position:** The previously reported position for General Services was an underspend of £4.794 million. At financial Year-End, the position is now an underspend of £6.109 million – an improvement of £1.315 million. This is made up of an improvement in Resources of £0.707 million, an improvement in the Centrally Held budgets of Corporate Items and Loan Charges (£0.458 million) and an increase in the over-recovery of Council Tax (£0.150 million). Each of the individual areas of the Council's General Services budgets are detailed in the remainder of this Appendix.
2. **Resources and Centrally Held Budgets:** Details of the Resource positions, including any assumptions are detailed below. These figures include the costs associated with COVID and include Transfers to Reserves.
3. **Community and Enterprise Resources:** The Year-End position after transfers to reserves is an overspend of £4.507 million. Removing the cost of COVID leaves an underspend of £0.515 million. This is an improved position of £0.495 million on the Resource's probable outturn position. This is mainly due to an over recovery of income for Planning and Building Standards applications and an improved spend position within the Fleet service.
4. **Education Resources:** The Year-End position after transfers to reserves is an overspend of £1.702 million. Removing the cost of COVID leaves a breakeven position which is comparable to the Resource's Probable Outturn position.
5. **Finance and Corporate Resources:** The Year-End position after transfers to reserves is an overspend of £8.229 million. Removing the cost of COVID leaves a breakeven position which is in line with the reported Probable Outturn position.
6. **Housing and Technical Resources:** The Year-End position after transfers to reserves is an overspend of £0.939 million. Removing the cost of COVID leaves a breakeven position which is in line with the reported Probable Outturn position.
7. **Social Work Resources:** The Year-End position is a net overspend of £2.967 million. Removing the cost of COVID leaves an overspend of £0.394 million which is an improved position of £0.211 million on the reported Probable Outturn overspend position of £0.605 million. This position includes the transfer to reserves of an over-provision of funding to the Integrated Joint Board. This money will be held in reserves and utilised to manage pressures within Children and Family Services (£2.051 million). In addition, the Year-End position also includes an amount of specific funding received in relation to the IJB that will be retained in the Council's Balance Sheet and will be available for use by the IJB (£6.840 million).
8. **Loan Charges:** After taking into account the £1.362 million agreed transfer to reserves (Executive Committee, 2 February 2022), the loan charges Year-End position is an underspend of £0.049 million.
9. **Corporate Items - Non COVID:** The Year-End position after proposed transfers to reserves is a net underspend of £2.880 million, including the commitment for Council Tax Second Homes.
10. **Corporate Items - COVID-19:** The underspend of £18.465 million represents the

COVID funding held centrally to fund the COVID expenditure that is included within Resource Year-End positions.

11. **Corporate Items - 2022/2023 Strategy:** The Executive Committee (24 June 2020) approved the transfer of funds totalling £13.550 million to reserves, from the Loans Fund Review for use in future strategies, leaving a breakeven position after transfers to reserves.
 12. **Investments 2021/2022:** The Executive Committee (2 February 2022) approved the transfer of funds totalling £5.443 million to reserves to reflect the commitments in relation to the 2021/2022 investments being incurred over 3 financial years, leaving a breakeven position after transfers. The final position is a transfer to reserves of £5.884 million, representing a net additional transfer of £0.441 million from probable.
 13. **Council Tax including Council Tax Reduction Scheme (CTRS):** The Council Tax is showing an over recovery of £3.058 million, comprising an over recovery of Council Tax of £2.592 million and an underspend on CTRS of £0.466 million. This is an increase of £0.150 million on the position reported as part of the Probable Outturn.
 14. The Council Tax over recovery of £2.592 million is due to the following:
 - Empty Property charges - £0.452 million,
 - Arrears collection - £1.086 million
 - Additional in-year properties - £1.062 million
 - Income from Council Tax Second Homes - (£0.008) million which is offset by a corresponding underspend on commitment in Corporate Items
 15. The underspend of £0.466 million on the CTRS reflects current demand for these payments.
-

Transfers to Reserves - Approved At Probable

Purpose / Description	Resource	Value £m
Resources		
Primary 4 and 5 Free School Meals Funding to be carried forward to meet the expansion programme of FSM for P4 and P5 into 2022/2023 for April to June 2022.	Community and Enterprise	0.273
Good Food Nation / Food Development Officer Funding required to support outcome of the new Good Food Nation's Bill introduced by the SG and the Food Development officer post.	Community and Enterprise	0.080
Crematorium Sink Fund Annual contribution to the Crematorium sinking fund to maintain asset replacement programme.	Community and Enterprise	0.025
Electric Sweeper – Payback Ring-fenced reserves used to manage purchase of electric vehicles in short term which have to be repaid over next few years. This contribution is the second repayment.	Community and Enterprise	0.015
Fleet Sinking Fund Annual contribution to the Fleet sinking fund to maintain asset replacement programme.	Community and Enterprise	0.025
Legal Costs – Planning Building Standards Funding to support exceptional legal costs as a result of public inquiries and planning appeals in 2022/23.	Community and Enterprise	0.075
Approved Building Standards Staffing Structure This is funding required to fund the temporary staffing structure in Planning Building Standards service as approved at Community and Enterprise Committee December 2021.	Community and Enterprise	0.230
Total Community and Enterprise Resources		0.723
Adjust: increase in transfer to reflect decreased spend achieved during the financial year.		0.017
Revised Community and Enterprise Resources		0.740
Pupil Equity Fund The funding received from the Government can be used up to the end of the school term (June 2022). The underspend reflects the element of the funding that will be utilised in April to June 2022.	Education	3.500
Early Years 1140 This transfer relates to the underspend on the current year specific grant allocation to be carried forward to meet the commitments in line with the spend profile of the project.	Education	2.797
Additional Teachers Funding (April-June element) This transfer relates to the underspend on the current year grant allocation to be carried forward to meet the cost of the additional teachers up to the end of the school term (April to June 2022).	Education	0.845
Child Disability Payment Support The funding received covers the new burden associated with the introduction of Child Disability Payment with staffing not expected to be in post until 2022/23 following Committee approval in February 2022.	Education	0.083
COVID – CO2 Monitors The transfer relates to COVID funding received to assist with CO2 monitors in schools has not been fully utilised in the current year which requires to be carried forward to meet commitments in 2022/2023.	Education - COVID	0.070
Total Education Resources		7.295
Adjust: reduction in transfers to reflect increased spend achieved during the financial year.		(0.350)
Revised Education Resources		6.945
Area Committee Grants This transfer reflects the underspend in Area Grants monies in 2021/2022.	Finance and Corporate	0.063
National Trauma Training Post Funding from the Scottish Government for a post but due to timing of recruitment, post will not be filled in the current year and transfer is required to meet commitment in 2022/2023.	Finance and Corporate	0.050
Total Finance and Corporate Resources		0.113
Scheme of Assistance The Scheme of Assistance funding was not fully utilised in 2021/2022, and it is proposed that the funding is carry forward to meet commitments in future years.	Housing and Technical	0.289
Total Housing and Technical Resources		0.289
Adjust: reduction in transfers to reflect reduced spend achieved during the financial year.		0.109
Revised Housing and Technical Resources		0.398
Total Resource Transfers to Reserves		8.420
Adjust: Total reduction in transfers to reflect increased spend during the financial year.		(0.224)
Revised Resource Transfers to Reserves at Year-End		8.196

Loan Charges		
Loan Charges – Additional Underspend In 2021/2022, there is an additional underspend due to lower than anticipated interest costs as a result of not taking any long-term borrowing during 2021/2022.	Loan Charges	1.362
Interest on Revenue Balances – Reserves This is the interest on Reserves balances and the transfer will be added to the balances on each Balance Sheet Reserve as appropriate.	Loan Charges	0.005
Total Loan Charges Transfers to Reserves		1.367
Adjust: Total increase in transfers to reflect additional interest received during the financial year.		0.005
Revised Loan Charges Transfers to Reserves		1.372
Corporate Items		
Utilities An amount was included in the Strategy for anticipated increases in utility prices. Due the way that energy has been purchase, this funding is not required in the current year and the underspend will be carried forward to assist in managing price increases into 2022/2023.	Corporate Items	1.228
Business Rates Incentive Scheme The Council has been notified of a refund in relation to the 2019/2020 Business Rates Incentive Scheme. The transfer is to allow this benefit to be used in the 2022/2023 Strategy.	Corporate Items	0.225
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	0.222
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	0.570
Total Corporate Transfers to Reserves		2.245
Adjust: Total increase in transfers to reflect reduced income received during the year		(0.030)
Corporate Transfers to Reserves at Year-End		2.215
Corporate Items - COVID		
COVID - Non Specific Funding The 2021/2022 costs of COVID recovery have been managed primarily using the funding in reserves carried forward from 2020/2021. This allows elements of the new funding received in 2021/2022 to be carried forward to meet the costs of recovery moving forward.		15.600
COVID Specific Funding Funding was received in 2021/2022 to assist with Education Recovery. This transfer represents the element required to assist with the costs for the remainder of the school year.		3.011
Total Corporate Items - COVID Transfers to Reserves		18.611
Adjust: Total increase in transfers to reflect reduced expenditure during the year		5.234
Revised Corporate Items - COVID Transfers to Reserves		23.845
Corporate Items - 22/23 Strategy		
Loans Funds Review The Executive committee approved a transfer to reserves in respect of the Loans Fund Review.		13.550
Total Corporate Items - 22/23 Strategy		13.550
Investments		
Investments 2021/2022 A report to the Executive Committee (22 September 2021) highlighted that the investment monies would be spent across multiple years. This transfer is to meet the commitments in future years.	Investments	5.443
Total Investments Transfers to Reserves		5.443
Adjust: Total increase in transfers to reflect reduced expenditure during the year		0.441
Revised Investments Transfers to Reserves		5.884
Total Transfers to Reserves Approved at Probable Year-End		49.636
Adjust: Total net increase in transfers to reflect Year-End position (Resources and Corporate Items). This is the total of all the amounts under "adjust" in the table above		5.426
Revised Transfers to Reserves Approved at Probable Outturn		55.062

Transfers to Reserves – Additional Proposed Transfers at Year-End

Purpose / Description	Resource	Value £m
Resources		
Training Laptops Transfer to fund the 101 training laptops for primary schools which were ordered in 2021/22 but due to COVID and supply chain delays, will not be delivered until 2022/23.	Community and Enterprise	0.062
Office Accommodation Moves – Montrose House Staff Due to delay in the move to Almada Street by Montrose House staff due to vaccination centre and election accommodation requirements, planned repair works and equipment requirements have been delayed until July 2022.	Community and Enterprise	0.050
Chatelherault – Rock Slope Inspection This is to fund inspection work on dangerous rock slopes within Chatelherault Country park. This is a contractual commitment.	Community and Enterprise	0.026
Lammermoor Funding required to complete the contractual commitment in relation to upgrading of allotment works at Lammermoor.	Community and Enterprise	0.005
Environmental Flare System This funding is required to meet the IT costs in relation to Environmental Services Flare system as a result of system upgrade and parallel running costs.	Community and Enterprise	0.030
Strategic Waste Fund The contribution is the result of higher than anticipated income from Fibre and recycle contracts and is required to support future contract costs for waste streams in 2022/23.	Community and Enterprise	0.302
Total Community and Enterprise Resources Proposed Transfers		0.475
Teachers NQT Group 2 This transfer reflects the prepayment of funding in 2021/22 for Newly Qualified Teachers for the period April to June 2022.	Education	0.293
School Support Job Evaluation This transfer relates to funding required to support outcomes of the job evaluation in Support Services.	Education	0.086
Education – Capital Items Replacement Fund In line with Delegated School Management guidelines within schools, this reflects spend to be incurred up to the end of school term (June 2022) and contribution to the Replacement Equipment Fund. The transfer is required to allow the spend to be undertaken in April to June 2022.	Education	0.571
Total Education Resources Proposed Transfers		0.950
Employability Projects Due to the timing of monies received and the timetable for project delivery, this external Employability Project funding requires to be carried forward to ensure the projects can continue in 2022/2023. The projects are No-one Left Behind £0.114m, Parental Employability Support £0.156m, and Youth Guarantee £0.490m.	Finance and Corporate	0.760
Total Finance and Corporate Resources Proposed Transfers		0.760
Adults and Older People This transfer represents an over provision of funding to the Integrated Joint Board which will be transferred to reserves and utilised to manage pressures within Children and Family Services.	Social Work	2.051
Total Social Work Resources		2.051
Total Resource Proposed Transfers to Reserves		4.236
Corporate Items		
Feed In Tariff Carry forward income received from energy transferred back to the grid for use on future energy efficiency projects.	Corporate Items	0.051
Renewable Heat Initiative Income Carry forward subsidy income received from the Government for use on future energy efficiency related projects.	Corporate Items	0.369
Whole of Family Wellbeing GRG This transfer reflects General Revenue Grant received late in the financial year which requires to be carried forward to meet commitments in 2022/2023.	Corporate Items	0.187
Telecare Fire Safety GRG This transfer reflects General Revenue Grant received late in the financial year which requires to be carried forward to meet commitments in 2022/2023.	Corporate Items	0.059
Total Corporate Items Proposed Transfers to Reserves		0.666
Total Proposed Transfers to Reserves at Year-End (Resources and Corporate Items)		4.902

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Year Ended 31 March 2022
Housing Revenue Account

Budget Category	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion 31/03/22	Actual 31/03/22	Variance 31/03/22		% Variance 31/03/22	Notes
Employee Costs	14.090	13.842	0.248	0.248	14.090	13.957	0.133	under	0.9%	1
Property Costs	46.061	45.666	(0.605)	(0.605)	46.061	46.893	(0.832)	over	(1.8%)	2
Supplies & Services	0.879	0.841	0.038	0.038	0.879	0.701	0.178	under	20.3%	
Transport & Plant	0.195	0.167	0.028	0.028	0.195	0.153	0.042	under	21.5%	
Administration Costs	5.465	5.633	0.012	0.012	5.465	5.485	0.160	under	2.8%	
Payments to Other Bodies	3.076	3.113	(0.037)	(0.037)	3.076	3.130	(0.054)	over	(1.8%)	
Payments to Contractors	0.100	0.097	0.003	0.003	0.100	0.069	0.031	under	31.0%	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	19.637	19.662	(0.025)	(0.025)	19.637	19.744	(0.107)	over	(0.5%)	
Total Controllable Exp.	89.683	90.021	(0.338)	(0.338)	89.683	90.132	(0.449)	over	(0.5%)	
Total Controllable Inc.	(106.485)	(106.823)	0.338	0.338	(106.485)	(108.765)	2.280	over recovered	2.1%	3
Transfer to/(from) Balance Sheet	0.971	0.971	0.000	0.000	0.971	2.917	(1.946)	over	200.4%	4
Net Controllable Exp.	(15.831)	(15.831)	0.000	0.000	(15.831)	(15.716)	(0.115)	over	(0.7%)	
Loan Charges	15.831	15.831	0.000	0.000	15.831	15.716	0.115	under	0.7%	
Net Controllable Exp.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	

Variance Explanations

1. Employee Costs

This underspend reflects higher than anticipated staff turnover within the Service, partially offset by the additional costs of the agreed pay award.

2. Property Costs

This overspend reflects demand in relation to repairs and grounds maintenance.

3. Income

This over recovery reflects income from house rents being higher than anticipated and also income from repairs and insurance recoveries, offset by additional expenditure.

4. Transfer to / (from) Balance Sheet

The net overspend across expenditure has resulted in a lower transfer to reserves being anticipated to date, mainly due to the additional costs of the agreed pay award.

Report

9

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget Monitoring 2021/2022 - 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 2021 to 31 March 2022.

2. Recommendation(s)

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

- (1) that the 2021/2022 detailed financial analysis as at period 14 (31 March 2022) **before** transfers to reserves for each of the individual Resources, be noted.

3. Background

- 3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for 2021/2022 as at 31 March 2022. The detailed papers cover the General Services and also the Housing Revenue Account.
- 3.2. As detailed in the Revenue Budget Monitoring Report included in these papers, as part of the probable outturn exercise, Resources were asked to forecast their position to 31 March 2022. As part of this exercise, Resources were asked to take all known commitments into account. The Revenue Budget Monitoring Report therefore includes the position **before** transfers to reserves and also, for information purposes, the position **after** taking into account the proposed transfers to reserves.
- 3.3. In relation to the information contained in this section of the Financial Resources Scrutiny Forum Papers, the Resource summaries replicate the **before** and **after** transfer to reserves position, while the information in the trends and variance analysis concentrates on the position **before** transfers to reserves at period 14.
- 3.4. The following information is provided for each Resource and the Housing Revenue Account:
- ♦ An Executive Summary showing the top level position to date for each of the Services (as detailed in the Executive Committee Report) within the Resource and the Housing Revenue Account as at 31 March 2022 (Period 14).
 - ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 31 March 2022 (Period 14).

- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 31 March 2022 (Period 14).

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. 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.

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

7. Equality Impact Assessment and Consultation Arrangements

7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and therefore no impact assessment is required.

7.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning

Executive Director (Finance and Corporate Resources)

24 August 2022

Link(s) to Council Values/Priorities/Outcomes

- ♦ Accountable, Effective, Efficient and Transparent

Previous References

- ♦ None

List of Background Papers

- ♦ Revenue Ledger prints to 31 March 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

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

Revenue Budget Monitoring Statement

Period Ended 31 March 2022 (No.14)

Community and Enterprise Resources

Service Departments :-

	Annual Budget £m	Forecast for Year BEFORE Transfers £m	Annual Forecast Variance BEFORE Transfers £m	Annual Forecast Variance AFTER Transfers £m	Budget Proportion to 31/03/22 £m	Actual to Period 14 to 31/03/22 BEFORE Transfers £m	Variance to 31/03/22 BEFORE Transfers £m
Facilities, Waste and Grounds	70.587	70.349	0.238	(0.140)	70.587	70.026	0.561 under
Fleet, Environmental and Projects	(0.462)	0.497	(0.959)	(0.999)	(0.462)	0.093	(0.555) over
Leisure and Culture	20.155	20.122	0.033	0.033	20.155	20.115	0.040 under
Planning and Economic Development	2.229	1.555	0.674	0.369	2.229	0.947	1.282 under
Roads	22.070	23.400	(1.330)	(1.330)	22.070	23.513	(1.443) over
COVID-19	4.896	8.295	(3.399)	(3.399)	4.896	8.073	(3.177) over
Position before Transfers to Reserves	119.475	124.218	(4.743)	(5.466)	119.475	122.767	(3.292) over
Transfers to Reserves as at 31/03/22					0.000	1.215	(1.215) over
Position After Transfers to Reserves at 31/03/22					119.475	123.982	(4.507) over

Community and Enterprise Resources Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	2,085k under	APT&C Basic/Superannuation/NI - 3,040k under	Facilities, Streets, Waste and Grounds - 2,108k under Fleet, Environmental and Projects - 708k under Planning and Economic Development - 261k under Roads - 545k under COVID-19 - (582k) over	The variance is mainly due to vacant posts and turnover, partially offset by staff working on COVID-19 based duties.
		Overtime - (879k) over	Facilities, Streets, Waste and Grounds - (590k) over, Roads - (128k) over COVID-19 - (140k) over	The variance is mainly within Waste due to the high seasonal number of bulky uplifts requests and replacement bins being delivered and also cover for staff absences. Within Roads, the overtime is mainly due to emergency works. In addition, overtime is being worked by staff on COVID-19 based duties.
		Additional Pension Costs - (67k) over	Facilities, Streets, Waste and Grounds - (46k) over	The overspend relates to the ongoing cost of early retirals.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(761k) over	Scottish Water - Metered Charges - (52k) over	Facilities, Streets, Waste and Grounds - (34k) over	The overspend mainly relates to previous years charges for the Castlehill transfer Station.
		Repairs and Maintenance - External Contractors - (181k) over	Facilities, Streets, Waste and Grounds - (17k) over	The overspend mainly relates to an upgrade of the CCTV system at the Castlehill Transfer.
			<u>Planning and Economic Development - (53k) over</u>	The overspend is within Building Standards re dangerous buildings which is offset by an over recovery in income.
			Roads - (32k) over	The overspend is mainly due to the costs of upkeep of the Depots at East Kilbride and Carnwath.
			COVID-19 - (82k) over	The expenditure relates to the Carluke CA Site - Compactor installation due to the high volume of waste collected at the site due to Covid.
		Electricity - (232k) over	Roads - (222k) over	The overspend is due to higher than anticipated electricity costs for electric vehicle charging posts as a result of increased demand.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning and Janitorial Supplies and Equipment - (177k) over <u>Refuse Uplift - (57k) - over</u>	COVID-19 - (161k) over <u>Facilities, Streets, Waste and Grounds - (57k) over</u>	The overspend relates to additional cleaning supplies required due to COVID19. The overspend mainly relates to charges for refuse uplifts within schools being greater than anticipated and also charity uplifts.
Supplies and Services	(1,667k) over	Computer Equipment Purchase - (189k) over Equipment, Apparatus and Tools - (307k) over	Fleet, Environmental and Projects - (76k) over <u>Roads - (76k) over</u> Facilities, Streets, Waste and Grounds - (367k) over Fleet, Environmental and Projects - 62k under	The overspend is mainly due to Environmental Services systems support and maintenance costs. The overspend is due to Road's Services systems support and maintenance costs being greater than anticipated, mainly due to the upgrade in software within the Parking system. The overspend is mainly within Facilities for the purchase of catering equipment for schools to replace old or defective equipment. The underspend is mainly due to lower than anticipated expenditure on equipment within the Fleet workshop and passenger services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Furnishings incl Crockery & Linen - (108k) over</u>	<u>Facilities, Streets, Waste and Grounds - (108k) over</u>	The overspend relates to the replacement of old or defective light equipment, crockery and cutlery within Facilities Management Catering service.
		Materials - (1,582k) over	Facilities, Streets, Waste and Grounds - (710k) over	The overspend reflects an increased level of bin purchases due to the high demand for replacement bins and bins required for new housing developments. These costs are partially offset by an over recovery of income from the sale of bins. In addition, there was additional expenditure within both Streets and Grounds, offset by additional income and also underspends elsewhere within these services.
			Roads - (832k) over	The overspend relates to an increased level of materials required for Roads and Lighting maintenance and also an increase in the price of materials.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Foodstuff General - 370k under	Facilities, Streets, Waste and Grounds - 376k under	The underspend is due to a reduction in food purchases within the Catering service due to a reduction in school meal uptake.
		Protective Clothing - (120k) over	Facilities, Streets, Waste and Grounds - (58k) over	The overspend is mainly due to the requirement for new improved waterproof PPE for operatives within Waste.
			COVID-19 - (60k) over	The overspend is due to increased requirement for protective clothing as a result of COVID19.
		<u>Other Supplies and Services - 271k under</u>	<u>Facilities, Streets, Waste and Grounds - 290k under</u>	The underspend relates to the balance of funding from universal free school meals and has been transferred to reserves to meet expenditure commitments.
		<u>Major Supply of Electrical Power - 76k under</u>	<u>Roads - 77k under</u>	The underspend mainly relates to a credit received in respect of previous year's costs.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant	(1,134k) over	<u>Fleet Services - Fuel - (254k) over</u>	<u>Fleet, Environmental and Projects - (250k) over</u>	The overspend relates to expenditure on fuel being greater than budgeted and is offset by an over recovery of income.
		Pool Car Charges Rental - (54k) over	COVID-19 - (34k) over	The overspend is mainly due to the need for Pool Car usage during the Covid-19 pandemic.
		<u>Licences - 78k under</u>	<u>Fleet, Environmental and Projects - 78k under</u>	The underspend is due to a reduction in Heavy Goods Vehicle excise duty and is offset by an under recovery of income.
		Fleet Services - Repairs - (1,013k) over	Fleet, Environmental and Projects - (1,034k) over	The overspend is mainly due to higher than anticipated expenditure on outside repairs and materials/spares and the timing of the achievement of efficiencies within Fleet.
		Fleet Service Charges - Vehicle Maintenance - (170k) over	Facilities, Streets, Waste and Grounds - 101k under	The underspend is mainly within Streets due to a reduction in the number of vehicles requiring to be maintained.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Service Charges - Vehicle Maintenance (cont)	<u>Fleet, Environmental and Projects - (71k) over</u>	The overspend is mainly due to the maintenance of accident damaged vehicles which is recovered through insurance claims.
			Roads - (173k) over	The overspend is mainly due to higher than anticipated costs for ad-hoc repairs to vehicles.
			COVID-19 - (27k) over	The overspend is due to the requirement for maintenance on Fleet vehicles being used by services as a result of COVID-19.
		Fleet Services - Leasing - 128k under	Facilities, Streets, Waste and Grounds - 106k under	The underspend is mainly within Streets due to a reduction in the number of vehicles.
			<u>Roads - 141k under</u>	The underspend is mainly due to a number of vehicles being retained and placed on extensions rather than new annual leases.
			COVID-19 - (116k) over	The overspend is due to leased vehicles being retained on extensions to aid service delivery during COVID restrictions and recovery.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		Fleet Services - Hired Vehicles - 46k under	<u>Facilities, Streets, Waste and Grounds - 117k under</u>	The underspend is mainly due to less demand for external hired vehicles within Waste and Grounds.
			Roads - 46k under	The underspend is due to the demand for external hires being less than anticipated.
			COVID-19 - (105k) over	The overspend is due to additional vehicle hires to aid service delivery during COVID restrictions and recovery.
		Fleet Services - Fuel - 13k under	<u>Facilities, Streets, Waste and Grounds - (49k) over</u>	The overspend relates to additional service requests within Grounds and Waste which were offset by additional income.
			Fleet, Environmental and Projects - 130k under	The underspend is due to the reduction in fuel usage in pool cars within Fleet services.
			COVID-19 - (90k) over	The overspend relates to fuel usage by hired and leased vehicles used for service delivery as result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Hire of External Vehicles - 75k under</u>	<u>Facilities, Streets, Waste and Grounds - 38k under</u> <u>Roads - 37k under</u>	The underspend is due to a decreased demand for the hire of external vehicles within the Street Cleansing Service. The underspend is due to a decreased demand for the hire of external vehicles within the Service.
Administration Costs	(84k) over	<u>Medicals - (71k) over</u>	<u>Facilities, Streets, Waste and Grounds - (56k) over</u>	The overspend reflects a higher than anticipated level of medical referrals during the year.
Payments to Other Bodies	(8k) over	Other Local Authorities - 31k under <u>Payment to Other Bodies - (65k) over</u>	Fleet, Environmental and Projects - 51k under <u>Roads - (18k) over</u> <u>Facilities, Streets, Waste and Grounds - 19k under</u> <u>Leisure - 20k under</u>	The underspend is due to lower than anticipated spend on scientific service samples within Environmental services. The overspend is due to expenditure on Portakabin hires at the depots. The underspend reflects lower than anticipated payments to SEPA within Waste. The underspend relates to the cancellation of the fireworks display at Strathclyde Park and has been used to support COVID expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		<u>Payment to Other Bodies (cont)</u>	<u>Roads - (117k) over</u>	The overspend is due to increased payments for West of Scotland Local Authorities, partially offset by an over recovery of income.
Payment to Contractors	(3,284k) over	<u>Payment to Trading Services - (180k) over</u> Payment to Private Contractors - (3,110k) over	<u>Roads - (179k) over</u> Facilities, Streets, Waste and Grounds - 247k under Fleet, Environmental and Projects - (43k) over Roads - (1,708k) over	<p>The overspend is due to higher than anticipated costs in respect of reactive maintenance within Street Lighting.</p> <p>The underspend is due to the increased level of income received for the disposal of fibres and containers within Waste.</p> <p>The overspend mainly relates to an increase in clinical waste services which is offset by an over recovery in income.</p> <p>The overspend results from an increased level of sub-contractors being used due to staff turnover during the year and also the level of specialist works required.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont)		Payment to Private Contractors (cont)	COVID-19 - (1,605k) over	The overspend is mainly due to cost associated with increased levels of domestic waste tonnage disposed of at Civic Amenity sites as a result of COVID-19.
Income	1,648k over recovered	Contributions from Other Bodies - 87k over recovered	<u>Facilities, Streets, Waste and Grounds - 31k over recovered</u>	The over recovery is due to retrospective rebates on food purchases within Facilities Management and for works carried out for the NHS and Biggar and District Heritage within the Countryside Ranger service.
			Fleet, Environmental and Projects - 45k over recovered	The over recovery relates to income from Transport Scotland in relation to passenger services.
		Sales - General - (443k) under recovered	Facilities, Streets, Waste and Grounds - (904k) under recovered	The under recovery reflects a reduction in cash income from the sale of school meals within the Catering Service, partially offset by an over recovery from the sale of bins.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Sales - General (cont)	<u>Roads - 461k over recovered</u>	The over recovery mainly relates to higher than anticipated income from construction consents within the Traffic Engineering section.
		<u>Sales - Departments of the Authority - 63k over recovered</u>	<u>Facilities, Streets, Waste and Grounds - 34k over recovered</u>	The over recovery relates to an increase in the sale of bins
			<u>Roads - 29k over recovered</u>	The over recovery relates to rechargeable works carried out by the Lighting Section.
		Fees and Charges - General - (84k) under recovered	Facilities, Streets, Waste and Grounds - (238k) under recovered	The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds as a result of COVID-19 and the demand for bereavement services being less than anticipated.
			Planning and Economic Development - 1,106k over recovered	The over recovery is mainly due to the level of Planning applications being greater than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General (cont)	Roads - (977k) under recovered	The under recovery of income is due to reduced income for parking charges and fines as a result of COVID-19.
		Fees and Charges - Departments of the Authority - 592k over recovered	<p>Facilities, Streets, Waste and Grounds - 287k over recovered</p> <p><u>Fleet, Environmental and Projects - 102k over recovered</u></p> <p>Planning and Economic Development - 34k over recovered</p> <p><u>Roads - 169k over recovered</u></p>	<p>The over recovery is mainly due to an increase in demand for additional service requests from Housing and Technical Resources for Waste and Street Cleansing Services.</p> <p>The over recovery is due to the net effect of increased income from clinical waste within Environmental Services, partially offset by lower than anticipated services provided to other Resources for bus hire within Fleet.</p> <p>The over recovery is mainly due to the a higher than anticipated level of Planning applications and building warrants from other Resources.</p> <p>The over recovery is mainly due to higher levels of rechargeable works and is offset by additional expenditure.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fleet Services - (249k) under recovered	Fleet, Environmental and Projects - (249k) under recovered	The under recovery is due to lower than anticipated income from taxi inspections within Fleet due to COVID-19. There is also an under recovery of income from asset modification, road fund licences, fuel, casual hire and leasing, offset by reduced expenditure.
		<u>Other Income - 151k over recovered</u>	<u>Facilities, Streets, Waste and Grounds - 68k over recovered</u>	The over recovery mainly relates to rechargeable works within Grounds services.
			<u>Fleet, Environmental and Projects - 133k over recovered</u>	The over recovery of income is mainly due to income recharged to manufacturers for vehicles being unavailable due to vehicle recalls.
			<u>Roads - (41k) under recovered</u>	The under recovery mainly relates to less than anticipated income recovered from permits, partially offset by income from SPT Bus Stop Advertising.
		Recovery from Capital - (395k) under recovered	Roads - (395k) under recovered	The under recovery is due to a reduction in the level of works that have been undertaken. This is offset by an over recovery in Sales - General income above.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recharges - Departments of the Authority - 1,895k over recovered	Roads - 1,914k over recovered	The over recovery reflects greater than anticipated income for reactive maintenance and lighting works.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	69,059	66,049	3,010	under
APT & C OVERTIME	1,496	2,375	(879)	over
APT & C SUPERANNUATION	11,507	11,662	(155)	over
APT & C NIC	5,609	5,424	185	under
TRAVEL AND SUBSISTENCE	75	118	(43)	over
OTHER EMPLOYEE COSTS	552	546	6	under
PENSION INCREASES	1,106	1,078	28	under
ADDITIONAL PENSION COSTS	0	67	(67)	over
EMPLOYEE COSTS	89,404	87,319	2,085	under
PROPERTY COSTS				
RATES	912	901	11	under
SCOTTISH WATER - UNMETERED CHARGES	29	26	3	under
SCOTTISH WATER - METERED CHARGES	100	152	(52)	over
RENT	757	772	(15)	over
SERVICE CHARGE	42	32	10	under
FACTORING CHARGES	16	20	(4)	over
PROPERTY INSURANCE	288	286	2	under
SECURITY COSTS	46	51	(5)	over
GROUND MAINTENANCE	8	9	(1)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	160	197	(37)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS DIRECT CHARGE	1	0	1	under
LIFE CYCLE MAINTENANCE	0	3	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	358	539	(181)	over
GAS HEATING LEASE COSTS	0	1	(1)	over
ELECTRICITY - CONTRACT	449	681	(232)	over
GAS	86	88	(2)	over
HEATING OIL	14	13	1	under
CLEANING CONTRACT	11	35	(24)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	366	543	(177)	over
HEALTH & HYGIENE MATERIALS	103	103	0	
WINDOW CLEANING	1	0	1	under
REFUSE UPLIFT	407	464	(57)	over
OTHER PROPERTY COSTS	20	18	2	under
PROPERTY COSTS	4,174	4,935	(761)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	454	643	(189)	over
COMPUTER EQUIPMENT MAINTENANCE	75	112	(37)	over
I.T. EQUIPMENT MAINT-CONTRACT	287	316	(29)	over
I.T. ELECTRONIC MESSAGING	75	89	(14)	over
EQUIPMENT, APPARATUS AND TOOLS	726	1,033	(307)	over
SMALL TOOLS	107	38	69	under
ADAPTATIONS FOR CLIENTS	0	10	(10)	over
FURNITURE - OFFICE	0	42	(42)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	220	328	(108)	over
MATERIALS	7,939	9,521	(1,582)	over
MATERIALS, APPARATUS AND EQUIPMENT	16	10	6	under
AUDIO VISUAL	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	22	(20)	over
FOODSTUFFS - GENERAL	4,766	4,396	370	under
PROTECTIVE CLOTHING & UNIFORMS	186	306	(120)	over
LAUNDRY COSTS	10	7	3	under
OTHER SUPPLIES AND SERVICES	445	174	271	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,457	1,381	76	under
DELIVERY CHARGE	1	4	(3)	over
SUPPLIES AND SERVICES	16,766	18,433	(1,667)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	63	107	(44)	over
FLEET SERVICES - DRIVERS	58	58	0	
FLEET SERVICES - FUEL	3,109	3,363	(254)	over
FLEET SERVICES - VEHICLE HIRE	1,589	1,623	(34)	over
POOL CAR CHARGES - RENTAL	56	109	(54)	over
POOL CAR CHARGES - FUEL	21	2	20	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	5	2	under
OTHER TRANSPORT COSTS	64	94	(30)	over
TRANSPORT INSURANCE	93	93	0	
LICENCES	491	413	78	under
FLEET SERVICES - REPAIRS	1,474	2,487	(1,013)	over
PLANT SERVICES	19	10	9	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,233	4,403	(170)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	5	(5)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	261	238	24	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	30	40	under
FLEET SERVICE CHARGES - LEASING	5,099	4,971	128	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,048	1,002	46	under
FLEET SERVICE CHARGES - CONTRACT HIRE	2	0	2	under
FLEET SERVICE CHARGES - ROAD FUND LICENCE	224	186	38	under
FLEET SERVICE CHARGES - FUEL	2,353	2,339	13	under
FLEET SERVICE CHARGES - DRIVERS	101	103	(2)	over
HIRE OF EXTERNAL VEHICLES	76	1	75	under
HIRE OF EXTERNAL PLANT	246	244	2	under
HIRE OF SKIPS	17	19	(2)	over
STORAGE	0	3	(3)	over
TRANSPORT AND PLANT	20,774	21,908	(1,134)	over
ADMINISTRATION				
PRINTING AND STATIONERY	131	133	(2)	over
TELEPHONES	105	94	11	under
MOBILE PHONES	64	82	(18)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	11	(3)	over
ADVERTISING - OTHER	84	89	(5)	over
POSTAGES/COURIERS	37	34	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	50	43	7	under
INSURANCE	260	261	(1)	over
MEDICAL COSTS	7	78	(71)	over
LEGAL EXPENSES	42	4	38	under
HOSPITALITY / CIVIC RECOGNITION	2	2	0	
INTERNET AGENCY FEES	15	27	(12)	over
SECURITY UPLIFT FEES	26	23	3	under
OTHER ADMIN COSTS	4	4	0	
TRAINING	4	38	(34)	over
ADMINISTRATION	839	923	(84)	over
PAYMENT TO OTHER BODIES				
SPTE: ANNUAL BUS SUBSIDY	1,788	1,788	0	
SPTE: BUS OTHER	258	258	0	
SPTE: FERRIES	29	29	0	
SPTE: UNDERGROUND	1,318	1,318	0	
SPTE: OTHER	1,727	1,706	21	under
SPTE: MAINTENANCE OF BUS SHELTERS AND STOPS	131	131	0	
OTHER LOCAL AUTHORITIES	95	64	31	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	20	2	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	39	0	
PAYMENTS TO OTHER BODIES	24,337	24,402	(65)	over
EXTERNAL AUDIT FEES	3	0	3	under
PAYMENT TO OTHER BODIES	29,747	29,755	(8)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	0	180	(180)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	300	2	under
PAYMENT TO PRIVATE CONTRACTOR	39,613	42,723	(3,110)	over
PAYMENT TO INTERNAL CONSULTANTS	0	1	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	19	14	5	under
PAYMENT TO CONTRACTORS	39,934	43,218	(3,284)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2021/22

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS				
CONCESSIONARY FARES	604	604	0	
TRANSFER PAYMENTS	604	604	0	
FINANCING CHARGES				
LEASING CHARGES - FINANCE	0	19	(19)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	252	(68)	over
FINANCING CHARGES	184	271	(87)	over
TOTAL EXPENDITURE	202,426	207,366	(4,940)	over
INCOME				
MILK SUBSIDIES FROM THE E.U.	(55)	(14)	(41)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(17,607)	(17,694)	87	over rec
ERDF GRANT	(200)	(228)	28	over rec
SALES - GENERAL	(5,226)	(4,783)	(443)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	(181)	63	over rec
FEES AND CHARGES - GENERAL	(8,617)	(8,533)	(84)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,695)	(8,287)	592	over rec
ELECTIONS - ACCOMMODATION USE	0	(32)	32	over rec
RENTAL INCOME	(615)	(627)	12	over rec
FLEET SERVICES	(11,696)	(11,447)	(249)	under rec
OTHER INCOME	(4,174)	(4,325)	151	over rec
RECOVERY FROM CAPITAL	(1,333)	(938)	(395)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(25,615)	(27,510)	1,895	over rec
TOTAL INCOME	(82,951)	(84,599)	1,648	over rec
NET EXPENDITURE	119,475	122,767	(3,292)	over

Revenue Budget Monitoring Statement

Period Ended 31 March 2022 (No.14)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/22

Position After Transfers to Reserves at 31/03/22

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/22	Actual to Period 14 to 31/03/22 BEFORE Transfers	Variance to 31/03/22 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
365.619	358.413	7.206	(0.019)	365.619	357.754	7.865 under
11.172	13.111	(1.939)	(2.009)	11.172	12.856	(1.684) over
376.791	371.524	5.267	(2.028)	376.791	370.610	6.181 under
				0.000	7.883	(7.883) over
				376.791	378.493	(1.702) over

Education Resources Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	3,066k under	Teachers Basic / Superannuation / National Insurance - 892k under APT&C Basic / Superannuation / National Insurance - 2,139k under	Schools - 916k under Schools - 2,160k under	There is an underspend on the 2021/2022 learning recovery funding allocation for additional teachers which has been carried forward to meet the costs up to the end of the school term. The underspend mainly relates to Early Years posts and is the result of staff turnover and a delay in recruitment to fill posts. Specific grant funding was provided for the delivery of 1140 hours of Early Years and this element of the underspend has been carried forward to meet the cost of ELC expansion going forward.
Property Costs	(753k) over	Electricity - (561k) over <u>Solid Fuel - (143k) over</u>	COVID - (561k) over <u>COVID - (143k) over</u>	The overspend is due to increased ventilation requirements within schools and establishments. The overspend reflects increased price and consumption within schools and establishments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	4,132k under	Aids for Clients - (90k) over	Schools - (90k) over	This overspend is due to the increased demand and cost for new equipment required by children in school with complex physical needs.
		Materials, Apparatus and Equipment - 812k under	Schools - 815k under	The underspend relates to schools carry forward, to be used in the April to June 2022 school session, as part of the Devolved Management Scheme in schools.
		Pupil Equity Fund - 2,591k under	Schools - 2,591k under	The underspend reflects the profile of Pupil Equity Fund (PEF) spend and commitment across the academic year in line with school improvement plans and has been carried forward to 2022/2023, to be used in the April to June 2022 school session.
		Protective Clothing and Uniforms - 109k under	COVID - 108k under	The underspend is due to less than anticipated expenditure incurred on PPE within schools and establishments throughout the financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - 748k under	Schools - 748k under	<p>Expenditure on the provision of lunches in Early Years establishments is lower than anticipated. This funding has been carried forward to meet the costs of Early Years expansion going forward.</p> <p>In addition, there is an underspend on the Breakfast Club programme.</p>
Transport and Plant	(883k) over	<p>Pupil Transport - Special Educational Needs - (487k) over</p> <p>Pupil Transport - Strathclyde Passenger Transport - (408k) over</p>	<p>Schools - (487k) over</p> <p>Schools - (408k) over</p>	<p>This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(191k) over	Other Local Authorities - (260k) over	Schools - (260k) over	The overspend is due to an increase in placements within other local authorities and is offset by an over recovery of income from other local authorities for placements within South Lanarkshire Council establishments.
		Payments to Other Bodies - 1,726k under	Schools - 1,728k under	The underspend is partly due to less than anticipated core Early Years spend. There is also an underspend on Early Years 1140 hours funding and this has been carried forward to meet the costs of ELC expansion going forward.
		Independent School Places - (1,827k) over	Schools - (846k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.
			COVID - (981k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools due to COVID.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Speech and Language Therapy - (113k) over <u>Counselling - 321k under</u>	Schools - (113k) over <u>Schools - 321k under</u>	This overspend reflects increased contract prices from the NHS based on the current number of sessions and also the level of service being provided. The underspend reflects the profile of spend on Counselling Services across the academic year, which is due to continue in the April to June 2022 school session.
Transfer Payments	113k under	<u>Footwear and Clothing Grants - 111k under</u>	<u>Schools - 111k under</u>	The underspend reflects the expenditure on footwear and clothing grants during the year.
Income	556k over recovered	<u>Contributions from Other Bodies - (131k) under recovered</u>	<u>Schools - (131k) under recovered</u>	The under recovery reflects less than budgeted grant income and contributions across the Resource including Music, CQIS and Youth Employability Services.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Local Authorities - 371k over recovered	Schools - 371k over recovered	This over recovery reflects payments from other local authorities for placements within South Lanarkshire Council establishments. This over recovery offsets the cost of placements within other local authorities.
		Early Years Fees - 326k over recovered	Early Years - 326k 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 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
TEACHERS BASIC	158,183	158,655	(472)	over
TEACHERS SUPERANNUATION	37,659	36,473	1,186	under
TEACHERS NI	17,531	17,353	178	under
DAILY TEACHERS BASIC	3,401	3,237	164	under
TEACHERS TRAINING	458	481	(23)	over
APT&C BASIC	61,182	59,311	1,871	under
APT&C OVERTIME	19	77	(58)	over
APT&C SUPERANNUATION	11,234	11,241	(7)	over
APT&C NIC	4,544	4,269	275	under
SESSIONAL WORK	192	235	(43)	over
TRAVEL AND SUBSISTANCE	134	89	45	under
OTHER EMPLOYEE COSTS	1,799	1,850	(51)	over
PENSION INCREASES	434	463	(29)	over
PREMATURE RETIRALS	4,660	4,597	63	under
ADDITIONAL PENSION COSTS	0	33	(33)	over
EMPLOYEE COSTS	301,430	298,364	3,066	under
PROPERTY COSTS				
RATES	14,508	14,533	(25)	over
SCOTTISH WATER - UNMETERED CHARGES	6	0	6	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	986	1,028	(42)	over
SCOTTISH WATER - METERED CHARGES	644	622	22	under
RENT	246	239	7	under
SERVICE CHARGE	45	68	(23)	over
PROPERTY INSURANCE	484	491	(7)	over
SECURITY COSTS	20	22	(2)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26	37	(11)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	17	46	(29)	over
ADAPTIONS - INTERNAL CONTRACTORS	170	156	14	under
GAS MAINTENANCE COSTS	0	1	(1)	over
ELECTRICITY - CONTRACT	3,753	4,314	(561)	over
GAS	2,239	2,239	0	
HEATING OIL	71	80	(9)	over
SOLID FUEL	187	330	(143)	over
JANITOR SERVICE	68	47	21	under
JANITORIAL SUPPLIES	2	0	2	under
CLEANING CONTRACT	1,664	1,709	(45)	over
CLEANING OUTWITH CONTRACT	5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	751	665	86	under
HEALTH & HYGIENE MATERIALS	139	162	(23)	over
REFUSE UPLIFT	14	16	(2)	over
REMOVAL & STORAGE COSTS	1	1	0	
OTHER PROPERTY COSTS	482	475	7	under
ACCOMMODATION RECHARGE TO USERS	882	882	0	
PROPERTY COSTS	27,410	28,163	(753)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	670	672	(2)	over
COMPUTER EQUIPMENT MAINTENANCE	0	10	(10)	over
COMPUTER EQUIPMENT RENTAL	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	3,580	3,578	2	under
I.T. ELECTRONIC MESSAGING	74	76	(2)	over
EQUIPMENT, APPARATUS AND TOOLS	58	71	(13)	over
SMALL TOOLS	9	9	0	
AIDS FOR CLIENTS	114	204	(90)	over
FURNITURE - OFFICE	66	75	(9)	over
FURNITURE - GENERAL	124	133	(9)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	13	13	0	
MATERIALS	30	37	(7)	over
MATERIALS, APPARATUS AND EQUIPMENT	4,156	3,344	812	under
PUPIL EQUITY FUNDING	2,608	17	2,591	under
LIBRARY/RESOURCE CENTRE MATERIALS	81	77	4	under
AUDIO VISUAL	28	31	(3)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	19	24	(5)	over
TV LICENCES - EDUCATION	27	27	0	
FOODSTUFFS - GENERAL	154	169	(15)	over
PROTECTIVE CLOTHING & UNIFORMS	325	216	109	under
LAUNDRY COSTS	1	1	0	
OTHER SUPPLIES AND SERVICES	64	40	24	under
HEALTH AND SAFETY	3	2	1	under
CATERING - CONTRACT	3,238	2,490	748	under
CATERING - OUTWITH CONTRACT	6	2	4	under
CATERING - EXTERNAL	21	22	(1)	over
ARTIST FEES / PERFORMING ARTS / ENTERTA	6	8	(2)	over
DELIVERY CHARGE	8	4	4	under
SUPPLIES AND SERVICES	15,484	11,352	4,132	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	13	25	(12)	over
OTHER TRANSPORT COSTS	3	1	2	under
INSURANCE	3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	43	10	33	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	26	1	under
FLEET SERVICE CHARGES - LEASING	52	53	(1)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	9	17	(8)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	7	(3)	over
FLEET SERVICE CHARGES - FUEL	68	102	(34)	over
FLEET SERVICE CHARGES - DRIVERS	1,095	1,101	(6)	over
FLEET SERVICE CHARGES - BUS ESCORTS	368	378	(10)	over
HIRE OF EXTERNAL VEHICLES	83	52	31	under
HIRE OF EXTERNAL PLANT	0	1	(1)	over
HIRE OF SKIPS	10	12	(2)	over
EXTERNAL TRANSPORT CONTRACT	2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	5,193	5,680	(487)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,496	5,904	(408)	over
PUPIL TRANSPORT - OTHER	279	257	22	under
TRANSPORT AND PLANT	12,748	13,631	(883)	over
ADMINISTRATION				
PRINTING AND STATIONERY	838	819	19	under
TELEPHONES	218	206	12	under
MOBILE PHONES	29	38	(9)	over
ADVERTISING - OTHER	14	9	5	under
POSTAGES/COURIERS	67	57	10	under
MEMBERSHIP FEES/SUBSCRIPTIONS	333	339	(6)	over
INSURANCE	76	76	0	
MEDICAL COSTS	24	35	(11)	over
LEGAL EXPENSES	0	3	(3)	over
HOSPITALITY / CIVIC RECOGNITION	4	5	(1)	over
SECURITY UPLIFT FEES	7	7	0	
OTHER ADMIN COSTS	4	5	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	52	under
TRAINING	437	441	(4)	over
ADMINISTRATION	2,103	2,040	63	under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	0	29	(29)	over
OTHER LOCAL AUTHORITIES	1,178	1,438	(260)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,554	9	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	29	29	0	
PAYMENTS TO OTHER BODIES	19,234	17,508	1,726	under
AGENCY FEES - COLLECTION OF COUNCIL TAX	0	3	(3)	over
INDEPENDENT SCHOOL PLACES	3,907	5,734	(1,827)	over
CONTRACT SPEECH THERAPY	678	791	(113)	over
SCHOOL ACTIVITIES	268	276	(8)	over
RESEARCH GRANTS - EDUCATION	40	40	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	6	20	under
P.E. FACILITIES	15	8	7	under
ACTIVITIES PROGRAMME	716	732	(16)	over
COUNSELLING	948	627	321	under
COPYRIGHT AGREEMENT	189	186	3	under
VAT FREE EXCURSIONS - EDUCATION	1	22	(21)	over
PRIVATE INDIVIDUALS - GENERAL	26	26	0	
PAYMENT TO OTHER BODIES	28,818	29,009	(191)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	35,833	35,774	59	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL S	3	3	0	
PAYMENT TO CONTRACTORS	35,836	35,777	59	under
TRANSFER PAYMENTS				
EDUCATION MAINTENANCE ALLOWANCE	994	994	0	
FOOTWEAR & CLOTHING GRANTS	1,877	1,766	111	under
WORK EXPERIENCE	2	0	2	under
TRANSFER PAYMENTS	2,873	2,760	113	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	6	4	2	under
I.T. EQUIPMENT LEASING - CONTRACT	340	323	17	under
FINANCING CHARGES	346	327	19	under
TOTAL EXPENDITURE	427,048	421,423	5,625	under
INCOME				
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(44,551)	(44,556)	5	over rec
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(57)	(9)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,922)	(1,791)	(131)	under rec
ESF GRANT	(471)	(471)	0	
FEES AND CHARGES - GENERAL	0	(1)	1	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,358)	(1,729)	371	over rec
PLAYGROUP ACCOMMODATION CHARGE	(25)	(14)	(11)	under rec
EARLY YEARS FEES	(695)	(1,021)	326	over rec
RENTAL INCOME	(20)	(15)	(5)	under rec
COURSE FEES	(72)	(72)	0	
INSURANCE RECOVERIES	0	(6)	6	over rec
OTHER INCOME	(24)	(27)	3	over rec
ACCOMMODATION INCOME FROM USERS	(883)	(883)	0	
INCOME	(50,257)	(50,813)	556	over rec
NET EXPENDITURE	376,791	370,610	6,181	under

Revenue Budget Monitoring Statement

Period Ended 31 March 2022 (No.14)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/22 £m	Actual to Period 14 to 31/03/22 BEFORE Transfers £m	Variance to 31/03/22 BEFORE Transfers £m
Finance Services (Strategy)	2.340	2.340	0.000	0.000	2.340	2.318	0.022 under
Finance Services (Transactions)	18.133	17.999	0.134	0.134	18.133	17.897	0.236 under
Audit and Compliance Services	0.394	0.394	0.000	0.000	0.394	0.154	0.240 under
Information Technology Services	4.733	4.790	(0.057)	(0.057)	4.733	5.914	(1.181) over
Communications and Strategy Services	2.547	2.682	(0.135)	(0.135)	2.547	2.760	(0.213) over
Administration and Licensing Services	4.207	4.646	(0.439)	(0.502)	4.207	4.658	(0.451) over
Personnel Services	11.384	10.870	0.514	0.464	11.384	9.184	2.200 under
COVID-19	0.000	8.624	(8.624)	(8.624)	0.000	8.209	(8.209) over
Position before Transfers to Reserves	43.738	52.345	(8.607)	(8.720)	43.738	51.094	(7.356) over
Transfers to Reserves as at 31/03/22					0.000	0.873	(0.873) over
Position After Transfers to Reserves at 31/03/22					43.738	51.967	(8.229) over

Finance and Corporate Resources Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	68k under	APT&C Basic / Superannuation / National Insurance - 150k under	<p>Audit - (88k) over IT Services - (364k) over Administration, Legal and Licensing Services - (107k) over</p> <p>Finance Services (Transactions) - 373k under</p> <p><u>Communications and Strategy - 133k under</u></p> <p>Personnel Services - 740k under</p> <p>COVID-19 - (513k) over</p>	<p>These overspends are due to lower than anticipated staff turnover across the Services.</p> <p>The underspend is due to vacant posts within Benefits and Revenues and also within the customer service centre. This is partly offset by the overspend on overtime and an under recovery of income</p> <p>The variance is due to vacancies which are being considered in line with service requirements.</p> <p>The variance in employee costs reflects the underspend in employability and funded projects.</p> <p>The overspend reflects additional staff costs including the administration of Self Isolation and pandemic payments.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Overtime - (339k) over	Finance Services (Transactions) - (178k) over	The overspend is due to overtime within Benefits and Revenues to cover vacancies and for staffing requirements within the 24 hour control centre and is offset by the underspend in Basic Pay
			COVID-19 - (123k) over	The overspend relates to staffing in relation to the processing of COVID-19 grant payments.
		<u>Other Employee Costs - 339k under</u>	<u>Personnel Services - 338k under</u>	The underspend reflects the level of Modern Apprentices during the year.
		Pension Increases / Additional Pension Costs - (103k) over	Finance Services (Transactions) - (28k) over IT Services (31k) over Personnel Services - (35k) over	The overspends reflect the ongoing cost of early retirals and these have been managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>IT Equipment Maintenance - Contract - 130k under</u>	<u>IT Services - 141k under</u>	The underspend is due to less than anticipated maintenance and project support costs and has been used to manage the cost of the new cloud hosting service. Budgets will be realigned in the new financial year.
		Foodstuffs - General - (72k) over	COVID-19 - (99k) over	The overspend relates to the Foodbank expenditure and is offset by Scottish Government funding.
		Other Supplies and Services - (5,767k) over	COVID-19 - (5,724k) over	This overspend relates mainly to the costs of spring hardship and low income pandemic payments and is offset by Scottish Government funding.
		Free School Meals - COVID19 - (123k) over	COVID-19 - (123k) over	The overspend relates mainly to the provision of school meals to those children self-isolating and is offset by Scottish Government funding.
Administration Costs	(1,153k) over	Telephones - 216k under	IT Services - 205k under	This underspend relates to lower than anticipated telephone expenditure and is partially offset by an under recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Mobile Phones - (248k) over	IT Services - (229k) over	The overspend reflects the demand for handsets across all Resources and is offset by additional income from recharges.
		<u>Other Admin Costs - (1,075k) over</u>	<u>IT Services - (738k) over</u>	The overspend reflects the cost of the new cloud hosting service. Budgets will be realigned in the new financial year.
		<u>Members Allowances - 97k under</u>	<u>Administration, Legal and Licensing Services - 97k under</u>	The underspend mainly relates to a reduction in travel due to COVID-19.
		<u>Training - (55k) over</u>	<u>Personnel Services (46k) over</u>	This overspend relates to external supported employment training and is offset by additional income.
Payment to Other Bodies	245k under	<u>Grants to Voluntary Organisations - 166k under</u>	<u>Administration, Legal and Licensing Services - 166k under</u>	The underspend reflects a reduction in the uptake of grants to voluntary organisations. A transfer to reserves was made to meet commitments in 2022/2023.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments (cont)		Rent Rebate - (1,384k) over	Finance Services (Transactions) - (1,196k) over COVID-19 - (188k) over	<p>This overspend reflects the level of Housing Benefit payments for council housing tenants.</p> <p>In addition, there is an overspend on Discretionary Housing Payments (DHP), offset by an over recovery of DHP income.</p> <p>The overspend relates to the benefits associated with additional accommodation requirements due to COVID-19.</p>
Income	(1,587k) under recovered	<u>Non-Relevant Government Grant - 358k over recovered</u> Statutory Additions - Cost of Collection - (58k) under recovered	<u>COVID-19 - 358k over recovered</u> Finance Services (Transactions) - (58k) under recovered	<p>The over recovery relates to Scottish Government funding for the administration of the payments of business support and self isolation support payments, offset by employee cost expenditure.</p> <p>The under recovery is due to a reduction in the number of cases going to the reminder stage and subsequently progressing to summary warrant. As a result, there has been a reduction in income from penalty charges.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Rent Rebates Subsidy - (691k) under recovered	Finance Services (Transactions) - (691k) under recovered	This under recovery reflects the level of Housing Benefit for council housing tenants.
		Rent Allowance Subsidy - (3,089k) under recovered	Finance Services (Transactions) - (3,089k) under recovered	This under recovery reflects the level of Housing Benefit for private housing tenants and is offset by an underspend on Transfer Payments.
		DHP - 1,921k over recovered	Finance Services (Transactions) - 1,921k over recovered	The over recovery relates to income from the Department of Works and Pensions for Discretionary Housing Payments and is offset by additional rent rebate expenditure (see Transfer Payments).
		Contributions from Other Bodies - 408k over recovered	Finance Services (Transactions) - 80k over recovered	The over recovery relates to the receipt of Payment Deduction Project (PDP) income from the Department of Work and Pensions in relation to the recovery of Housing Benefit overpayments.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Contributions from Other Bodies (cont)	Personnel Services - 328k over recovered	The over recovery reflects the timing of receipt of income for externally funded projects.
		European Social Fund (ESF) Grant - 375k over recovered	<u>Audit Services - 103k over recovered,</u> <u>Personnel Services - 272k over recovered</u>	This over recovery reflects the recovery of management fee income plus additional income received from Europe as a consequence of an increase in the intervention rate on previous year claims.
		Sales - General - (89k) under recovered	Personnel Services - (89k) under recovered	The under recovery relates to reduced income at the Coalyard and Cafés due to reduced footfall and is offset by reduced expenditure.
		Fees and Charges - General - (52k) under recovered	Administration, Legal and Licensing Services - (112k) under recovered	The under recovery of income is primarily due to the current uptake of licenses for private hire operators which is lower than anticipated.
		Fees and Charges - Departments of the Authority - (503k) under recovered	Communications and Strategy - (438k) under recovered	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

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	26,309	26,574	(265)	over
APT & C OVERTIME	45	384	(339)	over
APT & C SUPERANNUATION	5,307	4,937	370	under
APT & C NIC	2,559	2,514	45	under
MANUAL BASIC	15	14	1	under
TRAVEL AND SUBSISTANCE	34	14	20	under
OTHER EMPLOYEE COSTS	475	136	339	under
PENSION INCREASES	832	911	(79)	over
ADDITIONAL PENSION COSTS	0	24	(24)	over
EMPLOYEE COSTS	35,576	35,508	68	under
PROPERTY COSTS				
RATES	109	93	16	under
SCOTTISH WATER - METERED CHARGES	9	6	3	under
RENT	50	87	(37)	over
SERVICE CHARGE	2	1	1	under
FEU DUTIES	1	0	1	under
PROPERTY INSURANCE	4	3	1	under
SECURITY COSTS	103	166	(63)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	1	4	(3)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	0	2	under
ELECTRICITY - CONTRACT	440	146	294	under
GAS	14	6	8	under
MULTI-STOREY HEAT/LIGHT	0	1	(1)	over
FIXTURE & FITTINGS	1,736	2,748	(1,012)	over
CLEANING CONTRACT	0	3	(3)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	2	0	2	under
HEALTH & HYGIENE MATERIALS	40	22	18	under
REFUSE UPLIFT	2	0	2	under
OTHER PROPERTY COSTS	17	20	(3)	over
PROPERTY COSTS	2,532	3,306	(774)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	2,445	2,738	(293)	over
COMPUTER EQUIPMENT MAINTENANCE	3,612	3,522	90	under
I.T. EQUIPMENT MAINT - CONTRACT	647	517	130	under
I.T. ELECTRONIC MESSAGING	131	150	(19)	over
EQUIPMENT, APPARATUS AND TOOLS	205	136	69	under
SUPPLIES FOR CLIENTS	233	196	37	under
FURNITURE - OFFICE	0	5	(5)	over
MATERIALS	79	101	(22)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	5	(5)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	5	1	under
FOODSTUFFS - GENERAL	84	156	(72)	over
PROTECTIVE CLOTHING & UNIFORMS	7	14	(7)	over
OTHER SUPPLIES AND SERVICES	5,459	11,226	(5,767)	over
CATERING - OUTWITH CONTRACT	6	0	6	under
OUTSOURCED MAIL	134	137	(3)	over
FREE SCHOOL MEALS - COVID 19	0	123	(123)	over
SUPPLIES AND SERVICES	13,048	19,031	(5,983)	over
TRANSPORT AND PLANT				
POOL CAR CHARGES - RENTAL	24	19	5	under
POOL CAR CHARGES - FUEL	5	0	5	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	1	1	under
FLEET SERVICE CHARGES - LEASING	5	3	2	under
FLEET SERVICE CHARGES - HIRED VEHICLES	0	5	(5)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	1	0	1	under
FLEET SERVICE CHARGES - FUEL	2	1	1	under
FLEET SERVICE CHARGES - DRIVERS	37	56	(19)	over
HIRE OF EXTERNAL VEHICLES	0	1	(1)	over
TRANSPORT AND PLANT	76	86	(10)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2021/2022				
ADMINISTRATION				
PRINTING AND STATIONERY	573	547	26	under
TELEPHONES	1,789	1,573	216	under
MOBILE PHONES	394	642	(248)	over
ADVERTISING - RECRUITMENT	18	50	(32)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	0	
ADVERTISING - OTHER	138	112	26	under
POSTAGES/COURIERS	871	896	(25)	over
SMS MESSAGING	0	6	(6)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	233	316	(82)	over
INSURANCE	139	140	(1)	over
MEDICAL COSTS	141	178	(37)	over
LEGAL EXPENSES	218	187	31	under
HOSPITALITY / CIVIC RECOGNITION	30	16	14	under
GIRO BANK AGENCY FEES	2	0	2	under
PAYPOINT AGENCY FEES	87	73	14	under
INTERNET AGENCY FEES	0	2	(2)	over
SECURITY UPLIFT FEES	6	2	4	under
OTHER ADMIN COSTS	4,535	5,610	(1,075)	over
MEMBERS ALLOWANCES	1,762	1,665	97	under
CONFERENCES - MEMBERS (incl associated costs)	9	6	3	under
CONFERENCES - OFFICIALS (incl associated costs)	9	3	6	under
TRAINING	1,117	1,172	(55)	over
VOLUNTEERS' EXPENSES	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	68	(26)	over
ADMINISTRATION	12,114	13,267	(1,153)	over
PAYMENT TO OTHER BODIES				
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	4	4	0	
YOUTH EMPLOYMENT TRAINING INITIATIVE	2	2	0	
GRANTS TO VOLUNTARY ORGANISATIONS	678	512	166	under
PAYMENTS TO OTHER BODIES	9,817	9,585	232	under
EXTERNAL AUDIT FEES	516	535	(19)	over
BUSINESS GRANTS - COVID 19	4,780	4,808	(28)	over
PRIVATE INDIVIDUALS - GENERAL	8	114	(106)	over
PAYMENT TO OTHER BODIES	15,805	15,560	245	under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	41	56	(15)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	249	(18)	over
PAYMENT TO CONTRACTORS	272	305	(33)	over
TRANSFER PAYMENTS				
RENT ALLOWANCE	27,581	24,374	3,207	under
RENT REBATES	40,504	41,888	(1,384)	over
TRANSFER PAYMENTS	68,085	66,262	1,823	under
FINANCING CHARGES				
LEASING CHARGES - OPERATIONAL	31	31	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,041	993	48	under
FINANCING CHARGES	1,072	1,024	48	under
TOTAL EXPENDITURE	148,580	154,349	(5,769)	over

Finance & Corporate Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
NON RELEVANT GOVERNMENT GRANT	(14,163)	(14,521)	358	over rec
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	(682)	(58)	under rec
RENT REBATES SUBSIDY	(37,091)	(36,400)	(691)	under rec
RENT ALLOWANCE SUBSIDY	(27,067)	(23,978)	(3,089)	under rec
DWP SUBSIDY	(1,138)	(1,152)	14	over rec
DHP	0	(1,921)	1,921	over rec
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(120)	(149)	29	over rec
CONTRIBUTIONS FROM OTHER BODIES	(345)	(753)	408	over rec
LOTTERY GRANTS	0	(4)	4	over rec
ESF GRANT	(1,345)	(1,720)	375	over rec
SALES - GENERAL	(90)	(1)	(89)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	(13)	(19)	under rec
FEES AND CHARGES - GENERAL	(4,244)	(4,192)	(52)	under rec
CHARGES TO HEALTH BOARDS	(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(245)	(209)	(36)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,810)	(2,307)	(503)	under rec
RENTAL INCOME	(2)	0	(2)	under rec
HOME LOANS REPAYMENTS	(17)	(7)	(10)	under rec
BIRTH REGISTRATION	(36)	(12)	(24)	under rec
DEATH REGISTRATION	(71)	(48)	(23)	under rec
MARRIAGE STATUTORY FEES	(98)	(76)	(22)	under rec
EXTRACT ISSUE	(96)	(105)	9	over rec
MARRIAGES	(75)	(55)	(20)	under rec
CITIZENSHIP CEREMONIES	(10)	(9)	(1)	under rec
CIVIL PARTNERSHIPS	0	(1)	1	over rec
COMMITMENT CEREMONIES	0	(1)	1	over rec
NATIONAL CHECKING SERVICE	(38)	0	(38)	under rec
OTHER INCOME	(8,308)	(8,225)	(83)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,548)	(6,594)	46	over rec
REALLOCATION OF SUPPORT COSTS	(75)	(75)	0	
INCOME	(104,842)	(103,255)	(1,587)	under rec
NET EXPENDITURE	43,738	51,094	(7,356)	over

Revenue Budget Monitoring Statement

Period Ended 31 March 2022 (No.14)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/22

Position After Transfers to Reserves at 31/03/22

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/22	Actual to Period 14 to 31/03/22 BEFORE Transfers	Variance to 31/03/22 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
8.896	8.942	(0.046)	(0.046)	8.896	8.861	0.035 under
8.822	8.487	0.335	0.046	8.822	8.459	0.363 under
0.423	1.441	(1.018)	(1.018)	0.423	1.362	(0.939) over
18.141	18.870	(0.729)	(1.018)	18.141	18.682	(0.541) over
				0.000	0.398	(0.398) over
				18.141	19.080	(0.939) over

Housing and Technical Resources (excl HRA) Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(120k) over	APT&C Basic / Overtime / Superannuation / National Insurance - 1,216k under	Property Services - 1,262k under	The variance relates to vacancies which are actively being recruited or being held whilst service requirements are determined.
		Manual Basic / Overtime / Superannuation / National Insurance - (1,375k) over	Property Services - (1,340k) over	The variance reflects the level of trade operatives and overtime required to meet service demands.
Property Costs	(968k) over	<u>Rates - (81k) over</u>	<u>COVID-19 - (69k) over</u>	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		Rent - (236k) over	Property Services - (98k) over	The overspend relates to additional accommodation and storage unit required to meet service demands and final rental costs for office accommodation unit now vacated.
			COVID-19 - (115k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Service Charges - (441k) over	COVID-19 - (438k) over	The overspend relates to expenditure on Shopping Centres within the Estates portfolio due to COVID-19.
		<u>Other Accommodation Costs - (304k) over</u>	<u>Housing Services - (304k) over</u>	The overspend relates to the cost for temporary accommodation to meet current demand. This has been managed within the overall service budget.
		Security Costs - 154k under	Property Services - 129k under	The level of security required varies depending on the workload demands and timing of capital and revenue works.
		<u>Repairs and Maintenance - Internal Contractor / External Contractor - (114k) over</u>	<u>Housing Services - (209k) 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.
			<u>Property Services - 100k under</u>	The underspend relates to lower than anticipated expenditure within Estates and has been used to manage overspends elsewhere in the budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Housing - Rent W/O Unlet Periods - (249k) over	COVID-19 - (277k) over	The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.
		Rent W/o Bad Periods - 151k under	All Services - 151k under	The underspend reflects a lower than anticipated level of bad debt provision across the Resource.
		Fixtures and Fittings - (124k) over	Housing Services - (34k) over COVID-19 - (88k) over	The overspend reflects the current demand for the various elements of Furnishing assistance for temporary accommodation and also expenditure as a result of COVID-19.
		<u>Cleaning Contract - (73k) over</u>	<u>Property Services - (68k) over</u>	The level of cleaning required varies depending on the workload demands and timing of capital and revenue works. The expenditure was higher than anticipated due to the volume and level of voids.
		Refuse Uplifts - 360k under	Property Services - 360k under	The level of uplifts varies depending on the workload demands and timing of capital and revenue works. The level of uplifts required was lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	3,248k under	<u>IT Equipment Maint - Contract - 120k under</u>	<u>Property Services - 114k 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.
		Materials - 3,067k under	Property Services - 3,041k under	Expenditure on materials varies depending on the workload demands and timing of works on a wide variety of capital and revenue works. These were lower overall reflecting reduced work levels due to Covid-19 however, this is partially offset by increasing prices on materials.
Transport and Plant	593k under	Fleet Services Charges (All lines) - 350k under	Property Services - 306k under	The underspend is mainly due to a reduction in fuel consumption as a result of lockdown restrictions on operatives' travel.
		Hire of Plant / Scaffolding / Skips - 272k under	Property Services - 272k under	Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works. These were lower due to COVID-19 lockdown.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	428k under	<u>Payments to Other Bodies - (158k) over</u> <u>Assistance to Home Owners - 483k under</u>	<u>COVID-19 - (224k) over</u> <u>Property Services - 483k under</u>	<p>The overspend relates to the cost for additional temporary accommodation to meet increased demand as a result of COVID-19.</p> <p>This variance reflects a lower than anticipated demand for owners grants relating to the participation in the Housing Investment projects. The level of demand has been partially impacted by COVID-19.</p>
Payments to Contractors	5,608k under	Payments to Private Contractors - 5,849k under	Property Services - 5,673k under Housing Services - 176k under	<p>Expenditure on contractor payments varies depending on the workload demands and timing of works on a wide variety of capital and revenue works. These are lower due to COVID-19.</p> <p>The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements. The underspend offsets expenditure in property costs.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Payments to External Consultants - (237k) over	Property Services - (236k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet service demands.
Income	(9,162k) under recovered	<u>Fees and Charges - General - (100k) under recovered</u> <u>Rental Income - (389k) under recovered</u> House Rents - 424k over recovered	<u>Property Services - (115k) under recovered</u> <u>Property Services - (396k) under recovered</u> <u>Housing Services - 98k over recovered</u> COVID-19 - 326k over recovered	This reflects the current level of income for the Estates portfolio from service charges. This reflects the current level of income for the Estates portfolio for rental charges. This over recovery relates mainly to rent from temporary accommodation stock. The over recovery relates to income for the provision of additional temporary accommodation as a result of COVID-19. This partially offsets additional expenditure.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Recovery from Capital / Recharges - Departments of the Authority - (9,053k) under recovered	Property Services - (9,053k) under recovered	The level of income recovered varies depending on the workload and the timing of a wide variety of major capital projects and is offset by a reduction in expenditure. These are lower due to COVID-19. The income includes a recharge to the HRA and capital for fixed costs of the Project Services.

* The underlined variances represent new variances since the last report

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	14,792	13,914	878	under
APT & C OVERTIME	186	263	(77)	over
APT & C SUPERANNUATION	2,864	2,583	281	under
APT & C NIC	1,541	1,407	134	under
MANUAL BASIC	17,731	18,295	(564)	over
MANUAL OVERTIME	545	1,167	(622)	over
MANUAL SUPERANNUATION	3,413	3,485	(72)	over
MANUAL NIC	1,791	1,908	(117)	over
TRAVEL AND SUBSISTANCE	28	22	6	under
OTHER EMPLOYEE COSTS	140	111	29	under
PENSION INCREASES	602	594	8	under
ADDITIONAL PENSION COSTS	13	17	(4)	over
EMPLOYEE COSTS	43,646	43,766	(120)	over
PROPERTY COSTS				
RATES	2,126	2,207	(81)	over
SCOTTISH WATER - UNMETERED CHARGES	12	15	(3)	over
SCOTTISH WATER - METERED CHARGES	241	206	35	under
RENT	1,263	1,499	(236)	over
SERVICE CHARGE	141	582	(441)	over
FACTORING CHARGES	9	(1)	10	under
OTHER ACCOMMODATION COSTS	2,434	2,738	(304)	over
BED AND BREAKFAST	27	3	24	under
PROPERTY INSURANCE	295	285	10	under
SECURITY COSTS	325	171	154	under
GROUND MAINTENANCE	52	61	(9)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	7	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,759	2,962	(203)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	1	(1)	over
LIFE CYCLE MAINTENANCE	3,558	3,558	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	381	291	90	under
ADAPTIONS - INTERNAL CONTRACTORS	0	25	(25)	over
HOUSING - RENT FREE ACCOMMODATION	0	3	(3)	over
HOUSING - RENT W/O UNLET PERIODS	679	928	(249)	over
HOUSING - RENT W/O BAD PERIODS	817	666	151	under
ASBESTOS	0	8	(8)	over
ELECTRICITY - CONTRACT	995	998	(3)	over
ELECTRICITY - NON CONTRACT	29	7	22	under
GAS	237	244	(7)	over
HEATING OIL	12	14	(2)	over
FIXTURE & FITTINGS	850	974	(124)	over
JANITOR SERVICE	164	152	12	under
CLEANING CONTRACT	355	428	(73)	over
CLEANING OUTWITH CONTRACT	0	(3)	3	under
CLEANING MATERIALS	10	5	5	under
WINDOW CLEANING	2	2	0	-
PEST CONTROL	6	8	(2)	over
REFUSE UPLIFT	405	45	360	under
REMOVAL & STORAGE COSTS	51	102	(51)	over
OTHER PROPERTY COSTS	512	494	18	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	1,146	(33)	over
ACCOMMODATION RECHARGE TO USERS	33	40	(7)	over
PROPERTY COSTS	19,903	20,871	(968)	over

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2021/22	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2020/21				
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	478	472	6	under
COMPUTER EQUIPMENT MAINTENANCE	6	4	2	under
I.T. EQUIPMENT MAINT-CONTRACT	222	102	120	under
EQUIPMENT, APPARATUS AND TOOLS	46	17	29	under
ADAPTATIONS FOR CLIENTS	500	502	(2)	over
FURNITURE - OFFICE	0	11	(11)	over
FURNITURE - GENERAL	0	7	(7)	over
FURNISHINGS	0	9	(9)	over
MATERIALS	12,805	9,738	3,067	under
AUDIO VISUAL	10	0	10	under
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	2	under
TV LICENCES - EDUCATION	1	1	0	-
FOODSTUFFS - GENERAL	2	3	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	44	27	17	under
OTHER SUPPLIES AND SERVICES	83	47	36	under
HEALTH AND SAFETY	1	3	(2)	over
CATERING - CONTRACT	1	3	(2)	over
OUTSOURCED MAIL	0	6	(6)	over
DELIVERY CHARGE	0	2	(2)	over
BULK BUYING DISCOUNT	0	(1)	1	under
SUPPLIES AND SERVICES	14,201	10,953	3,248	under
TRANSPORT AND PLANT				
PURCHASE OF PLANT	125	155	(30)	over
FLEET SERVICES - FUEL	0	1	(1)	over
POOL CAR RECHARGE - RENTAL CHARGE	100	126	(26)	over
POOL CAR RECHARGE - FUEL	26	2	24	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
TRANSPORT INSURANCE	44	44	0	-
LICENCES	0	2	(2)	over
PLANT SERVICES	7	0	7	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	354	(26)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	1	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	11	(4)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	8	7	under
FLEET SERVICE CHARGES LEASING	1,397	1,271	126	under
FLEET SERVICE CHARGES HIRED VEHICLES	201	79	122	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	0	48	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	175	(59)	over
FLEET SERVICE CHARGES FUEL	793	657	136	under
HIRE OF EXTERNAL VEHICLES	0	2	(2)	over
HIRE OF EXTERNAL PLANT	257	81	176	under
HIRE OF SCAFFOLDING	1,077	674	403	under
HIRE OF SKIPS	33	340	(307)	over
TAXI CHARGES - CONTRACTED	10	10	0	-
TRANSPORT AND PLANT	4,586	3,993	593	under
ADMINISTRATION				
PRINTING AND STATIONERY	87	77	10	under
BULK PRINTING	0	2	(2)	over
TELEPHONES	94	78	16	under
MOBILE PHONES	42	90	(48)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	6	1	under
ADVERTISING - OTHER	6	0	6	under
POSTAGES/COURIERS	21	51	(30)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	12	60	(48)	over
INSURANCE	216	210	6	under
MEDICAL COSTS	18	35	(17)	over
LEGAL EXPENSES	16	41	(25)	over
PETTY OUTLAYS	22	31	(9)	over
HOSPITALITY / CIVIC RECOGNITION	2	0	2	under
OTHER ADMIN COSTS	13	9	4	under
TRAINING	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	401	401	0	-
CENTRAL ADMINISTRATION	2,645	2,646	(1)	over
ADMINISTRATION	3,602	3,740	(138)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2021/22	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,645	2,566	79	under
PAYMENTS TO OTHER BODIES	1,207	1,365	(158)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,201	1,212	(11)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	604	568	36	under
HOUSING ADMINISTRATION	1,170	1,170	0	-
ASSISTANCE TO HOME OWNERS	1,860	1,377	483	under
PRIVATE INDIVIDUALS - GENERAL	573	574	(1)	over
PAYMENT TO OTHER BODIES	9,260	8,832	428	under
PAYMENT TO CONTRACTORS				
PAYMENT TO TRADING SERVICES CONTRACTOR	0	3	(3)	over
PAYMENT TO PRIVATE CONTRACTOR	18,358	12,509	5,849	under
PAYMENT TO INTERNAL CONSULTANTS	0	1	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS	231	468	(237)	over
PAYMENT TO CONTRACTORS	18,589	12,981	5,608	under
FINANCING CHARGES				
I.T. EQUIPMENT LEASING-CONTRACT	153	185	(32)	over
INTEREST ON REVENUE BALANCES	2	0	2	under
FINANCING CHARGES	155	185	(30)	over
TOTAL EXPENDITURE	113,942	105,321	8,621	under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	(436)	(480)	44	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	(416)	(44)	under rec
FEES AND CHARGES - GENERAL	(580)	(480)	(100)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	(46)	(2)	under rec
RENTAL INCOME	(4,940)	(4,551)	(389)	under rec
HOUSE RENTS	(5,249)	(5,673)	424	over rec
OTHER INCOME	(3,391)	(3,381)	(10)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(769)	(769)	0	-
REALLOCATION OF SUPPORT COSTS	(2,240)	(2,208)	(32)	under rec
RECOVERY FROM CAPITAL	(39,747)	(29,030)	(10,717)	under rec
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(37,842)	(39,506)	1,664	over rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	(99)	0	-
INCOME	(95,801)	(86,639)	(9,162)	under rec
NET EXPENDITURE	18,141	18,682	(541)	over

Housing and Technical Resources - HRA Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	133k under	APT&C - Basic / Overtime / Superannuation / National Insurance - 156k under	HRA	The variance relates to vacancies, which are being actively recruited or being held whilst service requirements are determined.
Property Costs	(832k) over	<u>Other Accommodation Costs - (67k) over</u>	HRA	This overspend relates rent costs associated with Lindsay House and is offset by an over recovery of income.
		<u>Security Costs - 52k under</u>	HRA	This is a demand led budget and demand for the security of empty properties was lower than anticipated.
		Grounds Maintenance - (330k) over	HRA	The overspend reflects the increased demand for special uplifts / special requests this year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Repairs and Maintenance - Internal and External Contractor - (2,207k) over</u>	HRA	The net overspend reflects a reduction in repairs and maintenance during the various periods of lockdown throughout the year, offset by an increase in demand when restrictions eased and for the level of void work required. The position includes the agreed recharge for downtime during the COVID-19 lockdown.
		<u>Housing - Rent Free Accommodation - (79k) over</u>	HRA	The overspend reflects the volume of discretionary rent periods awarded during the year, which is demand led.
		<u>Housing - Rent W/O Unlet Periods - (282k) over</u>	HRA	This budget is demand led and the overspend reflects the current pressure in void properties.
		<u>Rent W/o Bad Periods - 2,209k under</u>	HRA	This underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Electricity / Gas / Heating Oil / Solid Fuel - 149k under</u> <u>Fixture and Fittings - (99k) over</u> <u>Cleaning Contract - (73k) over</u> <u>Pest Control - (93k) over</u>	HRA HRA HRA HRA	The underspend reflects the current demand and price. The anticipated increase in prices due to inflation occurred later than anticipated. This budget is demand led and the overspend reflects the increased demand during the year. This overspend is due to inflationary price increases. The overspend reflects an increase in demand for this service during the year.
Supplies and Services	178k under	<u>Computer Equipment Purchase - 265k under</u>	HRA	This underspend reflects a change to the timing of the new IT system under development. This has been carried forward into future years to complete the project.
Administration Costs	160k under	<u>Legal Expenses - 60k under</u>	HRA	This budget is demand led and the underspend reflects the lower than anticipated levels of eviction actions during the year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		<u>Internal Support Services Allocation - 64k under</u>	HRA	This reflects a reduction in the recharge from the Council's support departments.
Financing Charges	8k under	<u>Interest - Debt Charges - 115k under</u>	HRA	The overall level of debt charge was lower than anticipated due to the profile of funding requirements.
		<u>I.T. Equipment Leasing - Contract - (58k) over</u>	HRA	The overspend reflects changing demands post Covid-19 and the budget requires to be realigned in the new financial year to reflect this.
		<u>Interest On Revenue Balances - (49k) over</u>	HRA	The level of interest received reflects the level of balances and interest rates being lower than anticipated.
Income	334k over recovered	<u>Fees And Charges - General - 863k over recovered</u>	HRA	This over recovery is due to an increased level of rechargeable repairs and also one-off work carried out on behalf of owner occupiers.
		<u>House Rents - 540k over recovered</u>	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		<u>Insurance Recoveries - 254k over recovered</u>	HRA	This over recovery reflects an increase in the level of insurable repairs carried out which are demand led.
		<u>Other Income - 494k over recovered</u>	HRA	This over recovery of income reflects additional funding received mainly to offset employee costs.
		Year End Transfer to the Balance Sheet - (1,946k) under recovered	HRA	The budget assumes a level of transfer to reserves, however, due to the current net underspend across the service the level of transfer is higher than anticipated.

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

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
APT & C BASIC	10,811	10,644	167	under
APT & C OVERTIME	79	141	(62)	over
APT & C SUPERANNUATION	1,919	1,943	(24)	over
APT & C NIC	1,023	948	75	under
TRAVEL AND SUBSISTANCE	39	5	34	under
OTHER EMPLOYEE COSTS	0	55	(55)	over
PENSION INCREASES	219	215	4	under
ADDITIONAL PENSION COSTS	0	6	(6)	over
EMPLOYEE COSTS	14,090	13,957	133	under
PROPERTY COSTS				
RATES	77	35	42	under
SCOTTISH WATER - UNMETERED CHARGES	4	7	(3)	over
SCOTTISH WATER - METERED CHARGES	8	10	(2)	over
RENT	6	0	6	under
SERVICE CHARGE	65	97	(32)	over
OTHER ACCOMMODATION COSTS	31	98	(67)	over
BED AND BREAKFAST	0	4	(4)	over
PROPERTY INSURANCE	923	924	(1)	over
SECURITY COSTS	55	3	52	under
GROUND MAINTENANCE	4,257	4,580	(323)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	7	(7)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	30,335	31,436	(1,101)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	1,983	(1,106)	over
HOUSING - RENT FREE ACCOMMODATION	155	234	(79)	over
SOLID FUEL HEATING MAINTENANCE	0	4	(4)	over
HOUSING - RENT W/O UNLET PERIODS	2,293	2,575	(282)	over
HOUSING - RENT W/O BAD PERIODS	4,822	2,613	2,209	under
ASBESTOS	139	139	0	-
FIXED ELECTRICAL	0	1	(1)	over
EPC	0	2	(2)	over
ELECTRICITY - CONTRACT	917	855	62	under
ELECTRICITY - NON CONTRACT	0	2	(2)	over
GAS	301	239	62	under
HEATING OIL	54	30	24	under
SOLID FUEL	4	1	3	under
FIXTURE & FITTINGS	58	157	(99)	over
JANITOR SERVICE	29	30	(1)	over
CLEANING CONTRACT	386	459	(73)	over
CLEANING MATERIALS	60	29	31	under
HEALTH & HYGIENE MATERIALS	0	1	(1)	over
WINDOW CLEANING	16	18	(2)	over
PEST CONTROL	122	215	(93)	over
REFUSE UPLIFT	4	37	(33)	over
REMOVAL & STORAGE COSTS	14	19	(5)	over
OTHER PROPERTY COSTS	49	49	0	-
PROPERTY COSTS	46,061	46,893	(832)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	566	301	265	under
I.T. EQUIPMENT MAINT-CONTRACT	209	203	6	under
EQUIPMENT, APPARATUS AND TOOLS	13	13	0	-
ADAPTATIONS FOR CLIENTS	0	25	(25)	over
SUPPLIES FOR CLIENTS	0	1	(1)	over
FURNITURE - OFFICE	10	6	4	under
FURNITURE - GENERAL	0	30	(30)	over
MATERIALS	0	29	(29)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	2	(2)	over
AUDIO VISUAL	0	6	(6)	over
FOODSTUFFS - GENERAL	6	8	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	12	8	4	under
LAUNDRY COSTS	16	5	11	under
OTHER SUPPLIES AND SERVICES	32	26	6	under
HEALTH AND SAFETY	15	0	15	under
CATERING - OUTWITH CONTRACT	0	1	(1)	over
OUTSOURCED MAIL	0	37	(37)	over
SUPPLIES AND SERVICES	879	701	178	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT				
POOL CAR RECHARGE - RENTAL CHARGE	26	40	(14)	over
POOL CAR RECHARGE - FUEL	6	0	6	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	1	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	18	5	under
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	1	under
FLEET SERVICE CHARGES ASSET MODIFICATIONS	0	3	(3)	over
FLEET SERVICE CHARGES LEASING	71	68	3	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	0	34	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	10	(2)	over
FLEET SERVICE CHARGES FUEL	21	13	8	under
STORAGE	4	0	4	under
TAXI CHARGES - CONTRACTED	0	1	(1)	over
TRANSPORT AND PLANT	195	153	42	under
ADMINISTRATION				
PRINTING AND STATIONERY	61	40	21	under
BULK PRINTING	53	21	32	under
TELEPHONES	84	90	(6)	over
MOBILE PHONES	27	56	(29)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0	1	under
ADVERTISING - OTHER	2	1	1	under
POSTAGES/COURIERS	132	133	(1)	over
SMS MESSAGING	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	38	0	-
MEDICAL COSTS	25	26	(1)	over
LEGAL EXPENSES	61	1	60	under
PETTY OUTLAYS	4	3	1	under
GIRO BANK AGENCY FEES	9	0	9	under
PAYPOINT AGENCY FEES	49	37	12	under
INTERNET AGENCY FEES	6	0	6	under
OTHER ADMIN COSTS	12	24	(12)	over
CONFERENCES - OFFICIALS	7	1	6	under
TRAINING	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,074	5,010	64	under
ADMINISTRATION	5,645	5,485	160	under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	2,910	2,906	4	under
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	3	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	65	(34)	over
PAYMENTS TO OTHER BODIES	32	55	(23)	over
PRIVATE INDIVIDUALS - GENERAL	100	104	(4)	over
PAYMENT TO OTHER BODIES	3,076	3,130	(54)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	80	54	26	under
PAYMENT TO EXTERNAL CONSULTANTS	20	15	5	under
PAYMENT TO CONTRACTORS	100	69	31	under
FINANCING CHARGES				
INTEREST-DEBT CHARGES	15,831	15,716	115	under
I.T. EQUIPMENT LEASING-CONTRACT	67	125	(58)	over
CFCR	19,637	19,637	0	-
INTEREST ON REVENUE BALANCES	(67)	(18)	(49)	over
FINANCING CHARGES	35,468	35,460	8	under
TOTAL EXPENDITURE	105,514	105,848	(334)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2020/21

	REVISED ANNUAL BUDGET 2020/21	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
INCOME				
CONTRIBUTIONS FROM OTHER BODIES	0	(19)	19	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	(1,170)	1	over rec
FEES AND CHARGES - GENERAL	(2,663)	(3,526)	863	over rec
RENTAL INCOME	(460)	(505)	45	over rec
HOUSE RENTS	(96,988)	(97,528)	540	over rec
LOCK UP RENTS	(2,533)	(2,530)	(3)	under rec
COMMISSION	0	(21)	21	over rec
INSURANCE RECOVERIES	(250)	(504)	254	over rec
OTHER INCOME	(1,705)	(2,297)	494	over rec
REALLOCATION OF SUPPORT COSTS	(717)	(619)	0	-
TMC BALANCE TO BAL SHEET	0	(46)	46	over rec
YEAR END T/FER TO BALANCE SHEET	971	2,917	(1,946)	under rec
INCOME	(105,514)	(105,848)	334	over rec
NET EXPENDITURE	0	0	0	-

Revenue Budget Monitoring Statement

Period Ended 31 March 2022 (No.14)

Social Work Resources

Service Departments :-

Performance and Support

Children and Families

Adults and Older People

Justice and Substance Misuse

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 31/03/22

Position After Transfers to Reserves at 31/03/22

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 31/03/22	Actual to Period 14 to 31/03/22 BEFORE Transfers	Variance to 31/03/22 BEFORE Transfers
£m	£m	£m	£m	£m	£m	£m
8.113	7.709	0.404	0.404	8.113	7.636	0.477 under
35.228	36.237	(1.009)	(1.009)	35.228	36.145	(0.917) over
141.369	141.339	0.030	0.030	141.369	139.287	2.082 under
1.662	1.692	(0.030)	(0.030)	1.662	1.647	0.015 under
0.000	2.542	(2.542)	(2.542)	0.000	2.573	(2.573) over
186.372	189.519	(3.147)	(3.147)	186.372	187.288	(0.916) over
				0.000	2.051	(2.051) over
				186.372	189.339	(2.967) over

Social Work Resources Variance Analysis 2021/22 (Period 14)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(3,849k) over	Admin and Clerical Staff - (1,631k) over	Performance and Support - 281k under	The underspends is a result of vacancies which are actively being recruited.
			COVID-19 - (1,978k) over	This overspend relates to the £500 thank you payment made to all eligible social care staff and is offset by the over recovery of income.
		Managerial Support Specialist - (365k) over	Performance and Support - 114k under Children and Families - 291k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - (490k) over	The overspend is a result of turnover being less than anticipated and also additional posts to meet service improvements within Home Care.
			Justice - 60k under	This is a result of vacancies which are actively being recruited.
			COVID-19 - (340k) over	This overspend is in relation to staff working additional hours during COVID.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers – 1,017k under	Children and Families - 233k under Adults and Older People - 721k under Justice - 76k under	This is a result of vacancies which are actively being recruited.
		<u>Instructors – 379k under</u>	<u>Adults and Older People - 395k under</u>	This underspend relates to vacancies as a consequence of building based day services currently not being fully operational during the COVID-19 pandemic
		Care Staff - (1,692k) over	Adults and Older People - 512k under	The underspend is a due to a combination of vacancies within residential care and also a non-recurring underspend as a result of the timing between the decommissioning of existing residential facilities and the opening of the new replacement facility.
			COVID-19 - (2,199k) over	These costs relate to the response to COVID-19 to maintain existing service delivery and to support hospital discharge.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers - (1,620k) over	Adults and Older People - (554k) over	This overspend is due to the new Senior Carers posts within the Home Care Service and also the requirement to work overtime to meet service needs.
			COVID-19 - (1,066k)	These costs relate to additional staffing costs in the response to COVID-19 to maintain existing service delivery.
		<u>Other Employee Costs - 71k under</u>	<u>Adults and Older People - (101k) over</u>	This overspend relates to medical charges, physiotherapy and overtime.
			<u>Justice - 143k under</u>	This related to non-recurring funding to support the pandemic recovery, where some services were purchased from the 3 rd sector rather than recruit staff on a short term basis. This is offset by the overspend on Payment to Voluntary Organisations.
Property Costs	(354k) over	Repairs and Maintenance - Internal Contractor - (341k) over	COVID-19 - (328k) over	This reflects the cost of operating the Personal Protective Equipment (PPE) hub and the deliveries of PPE to all care providers in South Lanarkshire.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		<u>Gas - 112k under</u> Health and Hygiene Materials - (199k) over	<u>Adults and Older People - 89k under</u> COVID-19 - (154k) over	<p>The underspend reflects the reduction in consumption due to the closure of adult and older day care facilities.</p> <p>This is a result of additional cleaning materials required as a result of COVID-19 in order to meet infection prevention and control measures.</p>
Supplies and Services	(1,407k) over	Computer Equipment Purchase - (414k) over Aids and Adaptations - (1,202k) over	Performance and Support - (101k) over Adults and Older People - (254k) over COVID-19 - (1,226k) over	<p>This overspend reflects Social Work's share of the costs associated with the Council's computerised EDRMS filing system as well as the increased demand for IT equipment due to mobile and home working.</p> <p>The overspend relates to the costs associated with the implementation of the new home care scheduling system.</p> <p>This overspend relates to the additional demand for adaptations as services are re-mobilised.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Supplies for Clients - 102k under</u>	<u>Children and Families - 84k under</u>	This is a demand led line and expenditure has been lower than anticipated due to COVID-19.
		Food Purchases Within Contract Service - 73k under	Adults and Older People - 190k under	There is an underspend as a consequence of building based day services currently not being fully operational during the COVID-19 pandemic
			COVID-19 - (106k) over	This expenditure is due to the provision of a meal service during the COVID-19 pandemic.
Transport and Plant	28k under	Pool Car Charges - Rental - (80k) over	<u>Children and Families - (40k) over</u>	This is the costs associated with staff travelling separately due to COVID-19 in accordance with social distancing guidance.
		Other Transport Costs - 194k under	<u>Children and Families - 65k under</u>	This reflects the commitments in respect of transporting children to and from school or respite, which has not yet returned to pre covid pandemic levels.
			Adults and Older People - 138k under	There is an underspend as a consequence of building based day services currently not being fully operational during the COVID-19 pandemic

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont)		<u>Fleet Service Charges - Leasing - (70k) over</u>	<u>COVID-19 - (73k) over</u>	This is the costs associated with staff travelling separately due to COVID-19 in accordance with social distancing guidance.
Administration Costs	77k under	<u>Printing and Stationery - 59k under</u>	<u>Performance and Support - 63k under</u>	Due to an increase in mobile and home working, there has been less demand for printing and stationery.
Payment to Other Bodies	(1,724k) over	Payments to Voluntary Organisations - 68k under	<p>Children and Families - 264k under</p> <p><u>Adults and Older People - 116k under</u></p> <p><u>Justice - (120k) over</u></p> <p>COVID-19 - (192k) over</p>	<p>This is non-recurring underspend in relation to funding to develop both Supported Accommodation and young carers.</p> <p>This underspend relates to timing of expenditure in relation to the Carers Act.</p> <p>Due to non-recurring funding to support the pandemic recovery, services were purchased from the 3rd sector instead of directly employing staff. This is offset by and underspend on Other Employee Costs.</p> <p>This expenditure relates to additional support to Carers during COVID-19.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Payment to Other Bodies - (604k) over	Children and Families - 369k under	This is a non-recurring underspend arising from the timing of recruitment to funded posts.
			<u>Adults and Older People - 132k under</u>	This is a non-recurring underspend arising from the timing of recruitment to funded posts.
			Justice - (127k) over	This is in relation to costs for delivery of the Whole System Approach which has been managed within the total Section 27 Justice funding from the Scottish Government.
			COVID 19 - (999k) over	This is the staffing and venue costs of operating the COVID Vaccination centres and is offset by Scottish Government funding.
		Private Individuals - General - 214k under	Children and Families - 230k under	This reflects the current demand for Supported Carers and the Short Breaks Service.
		Social Work - Foster Parents - (700k) over	Children and Families - (461k) over	This overspend is the result of the continuing use of external foster placements arising from permanent fostering placements for children and young people.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies (cont)		Social Work - Foster Parents (cont)	COVID-19 - (239k) over	These costs are in respect of additional costs for solo placements to meet the child's needs.
		Adoption Allowances - (167k) over	COVID-19 - (132k) over	This expenditure is in relation to the fee paid to external organisations for the matching of a child to an external permanent adoption placement.
		Direct Payments - (573k) over	COVID-19 - (615k) over	This is the costs of additional support required being paid direct to service users.
Payments to Contractors	(10,468k) over	Payments to Contractors - (115k) over	Adults and Older People - (224k) over	The overspend is due a delay in the implementation of the 2021/2022 savings due to COVID-19 and has been managed within the overall budget.
			<u>Justice - 79k under</u>	This underspend occurred as a result of timing in relation to a Big Lottery project, offset an under recovery of income

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Long Term Care - (5,211k) over	Children and Families - (1,320k) over	This overspend is a result of the increased requirement for children's residential external school placements.
			COVID-19 - (3,836k) over	This expenditure mainly relates to interim care home placements to create capacity in the hospital and facilitate discharge during the COVID-19 pandemic and external placements for young people resulting from the breakdown of existing care arrangements within the community as a result of the pandemic.
		<u>Home Care - 495k under</u>	<u>Adults and Older People - 731k under</u>	The underspend has arisen as a result of the availability of external providers to deliver service.
			<u>COVID-19 - (234k) over</u>	This cost is in relation to initiatives to prevent delays in discharges from hospital
		<u>Respite - 260k under</u>	<u>Children and Families - (47k) over</u> <u>COVID-19 - (100k) over</u>	This overspend relates to additional respite provided to support families.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		<u>Respite (cont)</u>	<u>Adults and Older People - 407k under</u>	The underspend is partially related to care homes ability to accept admissions during covid.
		<u>Daycare - (224k) over</u>	<u>Adults and Older People - (224k) over</u>	The overspend has arisen over several areas. This overspend partially offsets the underspend within Day Related Activities.
		Home Support - (826k) over	<u>Adults and Older People - (238k) over</u> COVID-19 - (588k) over	These costs relate to additional demand as services are re-mobilised.
		<u>Free Personal Care - 178k under</u>	<u>Adults and Older People -178k under</u>	The requirement for free personal care payments is subject to a financial assessment and the level of payments required is lower than anticipated.
		Day Related Activities incl Residential Placements - (5,008) over	<u>Adults and Older People - 396k under</u> COVID-19 - (5,406k) over	This underspend reflects the reduction in demand for day related activities and is partially offset by an overspend in day care. This represents the additional costs incurred by external providers in their response to COVID. It consists of additional staffing, PPE costs, and sustainability payments including under occupancy in care homes.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transfer Payments	(572k) over	Direct Assistance to Persons - (603k) over	Children and Families - (542k) over	This overspend relates to demand for kinship care payments.
Income	17,436k over recovered	<p>Non-Relevant Government Grant - 1,907k over recovered</p> <p><u>Resource Transfer Income - (176k) under recovered</u></p> <p><u>Contribution from Other Bodies - (139k) under</u></p>	<p>Adults and Older People - (129k) under recovered</p> <p>COVID-19 - 2,016k over recovered</p> <p><u>Adults and Older People - (176k) under recovered</u></p> <p><u>Justice - (134k) under recovered</u></p>	<p>This under recovery of income is offset by an underspend in Hospital Social Workers in Employee Costs.</p> <p>This over recovery of income relates to the funding received from the Scottish Government in respect of the £500 thank you payment made to all eligible social care staff and is offset by expenditure in Employee Costs.</p> <p>The under recovery is due to a funding which has not yet been confirmed.</p> <p>The under recovery has arisen from carrying forward Big Lottery funding received that was not utilised during the year. This is offset by an underspend in expenditure.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General - (1,492k) under recovered	Adults and Older People - (1,496k) under recovered	In responding to COVID-19, day care services and services in the community were suspended. Service user charges have been adjusted to reflect the services being delivered, resulting in an under recovery of income.
		Fees and Charges - Other Local Authorities - (432k) under recovered	Adults and Older People - (330k) under recovered	In responding to COVID-19, building based day care services were suspended. As a result there is a loss of income from other local authorities who place their service users in South Lanarkshire facilities.
			Justice - (101k) under recovered	The under recovery is a result of a reduction in funding available. Budgets will be realigned in the new financial year.
		Charges to Health Boards - 17,746k over recovered	Adults and Older People - 2,104k over recovered	This over recovery reflects funding for the loss of income and slippage in the achievement of savings as a result of the response to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Charges to Health Boards (cont)	COVID-19 - 15,702k over recovered	This over recovery of income is in relation to funding received from the Scottish Government via the Health and Social Care partnership and offsets the expenditure incurred in the mobilisation plan in response to COVID-19.
		Other Income - 84k over recovered	Children and Families - 105k over recovered	This is in relation to the recovery of costs from the Home Office for services provided to asylum-seeking children in South Lanarkshire children's care facilities.
			Adults and Older People - (56k) under recovered	Monies are recovered based on expenditure incurred. The under recovery is offset by an underspend in expenditure.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS				
ADMIN & CLERICAL STAFF - APT&C BASIC	4,904	6,331	(1,428)	over
ADMIN & CLERICAL STAFF - APT&C OVERTIME	24	32	(8)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	858	848	10	under
ADMIN & CLERICAL STAFF - APT&C NIC	333	538	(205)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	19,158	18,917	241	under
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	49	557	(508)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,446	3,463	(17)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	1,925	2,006	(81)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,596	10,713	883	under
BASIC GRADE SOCIAL WORKERS OVERTIME	26	49	(23)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,073	1,979	94	under
BASIC GRADE SOCIAL WORKERS NIC	1,183	1,120	63	under
HOSPITAL SOCIAL WORKERS BASIC	403	384	19	under
HOSPITAL SOCIAL WORKERS OVERTIME	0	20	(20)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	76	71	5	under
HOSPITAL SOCIAL WORKERS NIC	41	43	(2)	over
INSTRUCTORS BASIC	1,490	1,185	305	under
INSTRUCTORS OVERTIME	0	1	(1)	over
INSTRUCTORS SUPERANNUATION	260	216	44	under
INSTRUCTORS NIC	128	97	31	under
CARE STAFF - APT&C BASIC	17,294	18,083	(789)	over
CARE STAFF - APT&C OVERTIME	634	1,103	(469)	over
CARE STAFF - APT&C SUPERANNUATION	3,036	3,253	(217)	over
CARE STAFF - APT&C NIC	1,454	1,671	(217)	over
HOME CARERS BASIC	18,462	19,434	(972)	over
HOME CARERS OVERTIME	1,210	1,639	(429)	over
HOME CARERS SUPERANNUATION	3,311	3,422	(111)	over
HOME CARERS NIC	1,574	1,682	(108)	over
TRAVEL AND SUBSISTENCE	368	342	26	under
OTHER EMPLOYEE COSTS	4,878	4,807	71	under
PENSION INCREASES	325	292	33	under
ADDITIONAL PENSION COSTS	0	69	(69)	over
EMPLOYEE COSTS	100,519	104,367	(3,849)	over
PROPERTY COSTS				
RATES	416	343	73	under
SCOTTISH WATER - UNMETERED CHARGES	41	39	2	under
SCOTTISH WATER - METERED CHARGES	162	130	32	under
RENT	446	437	9	under
SERVICE CHARGE	0	9	(9)	over
PROPERTY INSURANCE	31	32	(1)	over
SECURITY COSTS	52	61	(9)	over
GROUND MAINTENANCE	3	1	2	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	9	350	(341)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	1	(1)	over
LIFE CYCLE MAINTENANCE	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	35	23	12	under
ADAPTIONS - INTERNAL CONTRACTORS	0	1	(1)	over
SOLID FUEL HEATING MAINTENANCE	0	5	(5)	over
ELECTRICITY - CONTRACT	477	453	24	under
GAS	360	249	112	under
FIXTURE & FITTINGS	0	2	(2)	over
JANITOR SERVICE	36	36	0	
CLEANING CONTRACT	275	366	(91)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	107	103	4	under
HEALTH & HYGIENE MATERIALS	3	202	(199)	over
WINDOW CLEANING	12	6	7	under
PEST CONTROL	1	0	1	under
REFUSE UPLIFT	35	31	4	under
REMOVAL & STORAGE COSTS	1	2	(1)	over
OTHER PROPERTY COSTS	65	40	25	under
PROPERTY COSTS	2,567	2,923	(354)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	475	890	(414)	over
COMPUTER EQUIPMENT MAINTENANCE	96	63	33	under
I.T. EQUIPMENT MAINT-CONTRACT	193	233	(40)	over
I.T. ELECTRONIC MESSAGING	246	292	(46)	over
EQUIPMENT, APPARATUS AND TOOLS	162	112	50	under
SMALL TOOLS	2	6	(4)	over
AIDS & ADAPTIONS	2,226	3,428	(1,202)	over
SUPPLIES FOR CLIENTS	398	296	102	under
FURNITURE - OFFICE	0	17	(17)	over
FURNITURE - GENERAL	1	11	(10)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	32	22	10	under
MATERIALS	18	9	9	under
MATERIALS, APPARATUS AND EQUIPMENT	0	12	(12)	over
LIBRARY/RESOURCE CENTRE MATERIALS	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	1	(1)	over
TV LICENCES - EDUCATION	0	3	(3)	over
PROVISIONS - GENERAL	160	216	(56)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	554	481	73	under
BEVERAGES	47	42	5	under
SCHOOL MILK	52	27	25	under
PROTECTIVE CLOTHING & UNIFORMS	213	183	30	under
LAUNDRY COSTS	17	27	(10)	over
OTHER SUPPLIES AND SERVICES	48	33	15	under
HEALTH AND SAFETY	0	3	(3)	over
CATERING - CONTRACT	316	298	18	under
CATERING - OUTWITH CONTRACT	54	11	43	under
I- PROCUREMENT ERRORS	0	1	(1)	over
SUPPLIES AND SERVICES	5,310	6,718	(1,407)	over
TRANSPORT AND PLANT				
POOL CAR CHARGES-RENTAL	125	205	(80)	over
POOL CAR CHARGES-FUEL	43	63	(20)	over
POOL CAR CHARGES-ADDITIONAL COSTS	8	4	4	under
OTHER TRANSPORT COSTS	807	613	194	under
INSURANCE	24	21	3	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	106	(37)	over
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	2	(2)	over
FLEET SERVICE CHARGES - LEASING	404	474	(70)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	23	1	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0	7	under
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	54	(26)	over
FLEET SERVICE CHARGES - FUEL	255	238	17	under
FLEET SERVICE CHARGES - DRIVERS	2,745	2,706	39	under
HIRE OF EXTERNAL VEHICLES	2	0	2	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	1	(1)	over
PUPIL TRANSPORT - OTHER	0	2	(2)	over
TRANSPORT AND PLANT	4,541	4,512	29	under
ADMINISTRATION				
PRINTING AND STATIONERY	169	110	59	under
TELEPHONES	213	202	11	under
MOBILE PHONES	304	412	(108)	over
ADVERTISING - RECRUITMENT	4	6	(2)	over
ADVERTISING - OTHER	32	1	31	under
POSTAGES/COURIERS	98	66	32	under
MEMBERSHIP FEES/SUBSCRIPTIONS	54	71	(17)	over
INSURANCE	70	70	0	
MEDICAL COSTS	27	54	(27)	over
LEGAL EXPENSES	268	214	54	under
HOSPITALITY / CIVIC RECOGNITION	1	1	0	
SECURITY UPLIFT FEES	0	0	0	
OTHER ADMIN COSTS	41	19	22	under
CONFERENCES - OFFICIALS (incl associated costs)	11	2	8	under
TRAINING	27	12	14	under
INTERNAL SUPPORT SERVICES ALLOCATION	400	400	0	
ADMINISTRATION	1,719	1,640	77	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2021/2022

	REVISED ANNUAL BUDGET SLC 21/22 2	PERIOD 14 ACTUAL TO DATE	PERIOD 14 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES				
OTHER COMMITTEES OF THE AUTHORITY	332	307	25	under
OTHER LOCAL AUTHORITIES	35	24	11	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	23	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	3,825	3,757	68	under
PAYMENTS TO OTHER BODIES	4,288	4,892	(604)	over
INDEPENDENT SCHOOL PLACES	0	9	(9)	over
PRIVATE INDIVIDUALS - GENERAL	923	708	214	under
SOCIAL WORK - FOSTER PARENTS	5,482	6,182	(700)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	83	11	under
SOCIAL WORK - ADOPTION ALLOWANCES	650	817	(167)	over
DIRECT PAYMENTS	7,932	8,505	(573)	over
PAYMENT TO OTHER BODIES	23,584	25,307	(1,724)	over
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	987	1,102	(115)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	50,687	55,898	(5,211)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	27,451	26,956	495	under
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE	2,296	2,036	260	under
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	(3)	3	under
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,125	1,349	(224)	over
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	18,936	19,762	(826)	over
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,191	6,013	178	under
PAYMENT TO PRIVATE CONTRACTOR - RESPIRE AWAIT' LONG TERM CARE	0	(20)	20	under
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	4,753	9,761	(5,008)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	69	(34)	over
SLC MANAGED	0	6	(6)	over
PAYMENT TO CONTRACTORS	112,461	122,929	(10,468)	over
TRANSFER PAYMENTS				
DIRECT ASSISTANCE TO PERSONS	3,043	3,646	(603)	over
SECTION PAYMENTS	82	52	31	under
TRANSFER PAYMENTS	3,125	3,698	(572)	over
FINANCING CHARGES				
LEASING CHARGES - FINANCE	2	0	2	under
LEASING CHARGES - OPERATIONAL	0	30	(30)	over
I.T. EQUIPMENT LEASING-CONTRACT	335	391	(56)	over
FINANCING CHARGES	337	421	(84)	over
TOTAL EXPENDITURE	254,163	272,515	(18,352)	over
INCOME				
NON RELEVANT GOVERNMENT GRANT	(8,619)	(10,526)	1,907	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,108)	(23,932)	(176)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(766)	(627)	(139)	under rec
FEES AND CHARGES - GENERAL	(6,002)	(4,510)	(1,492)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,002)	(570)	(432)	under rec
CHARGES TO HEALTH BOARDS	(26,000)	(43,746)	17,746	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(364)	(302)	(62)	under rec
RENTAL INCOME	(27)	(27)	0	
OTHER INCOME	(503)	(587)	84	over rec
REALLOCATION OF SUPPORT COSTS	(400)	(400)	0	
INCOME	(67,791)	(85,227)	17,436	over rec
NET EXPENDITURE	186,372	187,288	(916)	over

Report

10

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ◆ advise the Forum on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2022 to 15 July 2022.

2. Recommendation(s)

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

- (1) that the underspend of £0.362 million on the General Fund Revenue Account at 15 July 2022, relating to the delegated IJB budget, (section 4 and Appendix 1), be noted; and
- (2) that the breakeven position on the Housing Revenue Account at 15 July 2022 (section 5 and Appendix 2 of the report), be noted.

3. Background

3.1. The Revenue reports attached provide detail on the most recent report considered at the Executive Committee on 24 August 2022.

3.2. General Fund Position

This overview report will summarise the actual expenditure and income to 15 July 2022 compared with the budget for the same period for both the Council's General Fund (section 4) and for the Housing Revenue Account (section 5).

4. 2022/2023 General Services Position

4.1. Summary position: General Services Current Position as at 15 July 2022

As at 15 July 2022, the position on the General Services budget is a net underspend of £0.362 million (Appendix 1), made up of variances across the Resources. The majority of the underspend lies within Social Work Resources (Adults and Older People) as a result of vacancies across Social Workers, Day Care and Residential homes. This is part of the delegated IJB budget. The core Council position, without the IJB underspend, is a small overspend of £0.045 million.

4.2. Inflationary / Budget Pressures

4.2.1. **General:** As we have reported through papers to Council on future budget strategy, the Council is facing exceptional cost increases across a number of areas. These include utilities, fuel, transport costs, food costs and contracts such as PPP and waste. There are also continued additional costs in children and families services and education in relation to greater numbers of children in external accommodation.

- 4.2.2.** As part of the year end financial report reported to Executive Committee in June, funding originally provided by Government across the course of the pandemic was set aside in reserves to meet costs of recovery into 2022/2023. This non-recurring funding is available to help meet these additional inflationary and budget pressures in 2022/2023. The figures presented in the appendices to this report include £15.6 million of these funds from reserves and they will also be included in Resource committee papers.
- 4.2.3. Children and Families:** Within Social Work Resources Children and Families, budget pressures are ongoing into 2022/2023 in relation to residential placements, fostering and kinship care, some of which is a legacy from the pandemic. As well as funds from the reserves being available as detailed above at section 4.2.2, a further £3.451 million has been added to the budget from specific monies set aside in Reserves. This included £2.051 million approved as part of the year-end transfers to reserves reported to Executive Committee in June 2022 and £1.400 million from the Children and Families Residential reserve which was set aside in 2020/2021.
- 4.3. Areas of Underspend**
- 4.3.1. Employee costs:** Included within the overall position already at this point in the year there is an underspend in employee costs (£1.5 million) which reflects the impact of difficulties in recruiting staff across a number of areas. This includes vacancies in Community and Enterprise Resources (Facilities Drivers, mechanics, Environmental Health Officers, Planning Officers, parking and roads operatives), and Social Work/ Care roles.
- 4.3.2.** Whilst significant efforts are made across these areas to recruit, the current level of underspend is unlikely to be reversed. These difficulties in recruiting are a result of the tight labour market at present and skills shortages in certain areas, HGV drivers for example. The Council has put in place new recruitment and development routes to address this recruitment challenge, however, until all posts are recruited, this level of underspend is likely to increase.
- 4.3.3.** When looking at the underspend in employee costs, the broader financial position in services including higher costs elsewhere has to be taken into account, as well as the pressure of future savings requirements and a currently unresolved pay award.
- 4.3.4.** The position will continue to be monitored and an update will be reported on the position in the regular reports to the Executive Committee.
- 4.3.5. Adults and Older People:** There are likely to be further underspends in relation to specific funding streams in Adults and Older People, where spend has not yet commenced or is not fully committed predominantly related to the recruitment challenges. Finance Services are currently in discussion with the Chief Financial Officer from the IJB to confirm the anticipated position and this will be reported back in the regular reports to the Executive Committee.

5. Housing Revenue Account Position

- 5.1.** As at 15 July 2022, Appendix 2 of the report shows a breakeven position against the phased budget on the Housing Revenue Account. Levels of rent collection are regularly monitored by the Housing Services team and appropriate corrective action will be taken, as required.

6. Employee Implications

- 6.1. None.

7. Financial Implications

- 7.1. As detailed within this report.

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

- 9.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. As detailed in section 4, inflationary and budget pressures this year increase the risk of overspend however we have mitigated this going forwards through providing additional funds in future years budget strategy, and in this year, through funds available as detailed in section 4.2.1/2. There are also emerging underspends in employee costs (as detailed in section 4.3.1) which will help offset increasing inflationary pressures.
- 9.2. We will also continue to monitor the actual impact through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.
- ## **10. Equality Impact Assessment and Consultation Arrangements**
- 10.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 10.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning

Executive Director (Finance and Corporate Resources)

24 August 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 15 July 2022

Contact for Further Information

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

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SOUTH LANARKSHIRE COUNCIL

Revenue Budget Monitoring Report

Period Ended 15 July 2022 (No.4)

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion To 15/07/22	Actual to Period 4 15/07/22	Variance to 15/07/22	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	122.639	122.639	0.000	32.185	32.230	(0.045)	over
Facilities, Waste and Grounds	76.880	76.880	0.000	14.182	14.212	(0.030)	over
Fleet, Environmental and Projects	(0.504)	(0.504)	0.000	0.201	0.273	(0.072)	over
Leisure and Culture Services	21.087	21.087	0.000	10.669	10.668	0.001	under
Planning and Economic Development	3.558	3.558	0.000	0.139	(0.041)	0.180	under
Roads	21.618	21.618	0.000	6.994	7.118	(0.124)	over
Education Resources	379.614	379.614	0.000	107.263	107.263	0.000	-
Education	379.614	379.614	0.000	107.263	107.263	0.000	-
Finance and Corporate Resources	41.650	41.650	0.000	17.526	17.526	(0.000)	over
Finance Services - Strategy	2.023	2.023	0.000	0.970	0.972	(0.002)	over
Finance Services - Transactions	18.676	18.676	0.000	6.928	6.857	0.071	under
Audit and Compliance Services	0.355	0.355	0.000	0.157	0.157	0.000	-
Information Technology Services	5.095	5.095	0.000	4.516	4.638	(0.122)	over
Communications and Strategy Services	3.043	3.043	0.000	0.753	0.772	(0.019)	over
Administration and Licensing Services	4.113	4.113	0.000	1.678	1.726	(0.048)	over
Personnel Services	8.345	8.345	0.000	2.524	2.404	0.120	under
Housing and Technical Resources	17.283	17.283	0.000	7.232	7.232	0.000	-
Housing Services	8.481	8.481	0.000	3.072	3.067	0.005	under
Property Services	8.802	8.802	0.000	4.160	4.165	(0.005)	over
Social Work Resources	211.484	214.484	0.000	54.093	53.686	0.407	under
Performance and Support Services	6.522	6.522	0.000	1.588	1.442	0.146	under
Children and Families	38.782	38.782	0.000	11.757	11.924	(0.167)	over
Adults and Older People	164.445	164.445	0.000	40.114	39.707	0.407	under
Justice and Substance Misuse	1.735	1.735	0.000	0.634	0.613	0.021	under
Joint Boards	2.152	2.152	0.000	0.701	0.701	0.000	-
	774.822	774.822	0.000	219.000	218.638	0.362	under

<u>Committee</u>	Annual Budget	Annual Forecast Transfers	Annual Forecast Variance Transfers	Budget Proportion to 15/07/22	Actual to Period 3 15/07/22	Variance to 15/07/22	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	774.822	774.822	0.000	219.000	218.638	0.360	under
CFCR	0.368	0.368	0.000	0.000	0.000	0.000	-
Loan Charges	35.111	35.111	0.000	0.000	0.000	0.000	-
Corporate Items	33.765	33.765	0.000	0.025	0.025	0.000	-
Corporate Items – Strategy (Tfr to Reserves)	17.420	17.420	0.000	0.000	0.000	0.000	
Investments – 2022/23 (Tfr to Reserves)	1.700	1.700	0.000	0.000	0.000	0.000	
Total Expenditure	863.186	863.186	0.000	219.025	218.663	0.362	under
Council Tax	167.437	167.437	0.000	47.839	47.839	0.000	-
Less: Council Tax Reduction Scheme	(23.263)	(23.263)	0.000	(6.647)	(6.647)	0.000	-
Net Council Tax	144.174	144.174	0.000	41.192	41.192	0.000	-
General Revenue Grant	234.116	234.114	0.000	66.890	66.890	0.000	-
Non-Domestic Rates	422.591	422.591	0.000	120.740	120.740	0.000	-
Transfer from Reserves	62.305	62.305	0.000	62.305	62.305	0.000	-
Total Income	863.186	863.186	0.000	291.127	291.127	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(72.102)	(72.464)	0.362	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 15 July 2022 (No.4)

<u>Budget Category</u>	Annual Budget £m	Annual Forecast £m	Annual Forecast Variance £m	Budget Proportion To 17/05/22 £m	Actual to Period 4 17/05/22 £m	Variance to 17/05/22 £m	
Service Departments:							
Expenditure							
Employee Cost	576.045	576.045	0.000	152.251	150.686	1.565	under
Property Costs	56.089	56.089	0.000	11.435	11.772	(0.337)	over
Supplies and Services	65.259	65.259	0.000	15.728	14.886	0.842	under
Transport Costs	44.068	44.068	0.000	11.297	11.730	(0.433)	over
Administration Costs	14.259	14.259	0.000	3.593	3.816	(0.223)	over
Payments to Other Bodies	82.205	82.205	0.000	23.616	23.874	(0.258)	over
Payments to Contractors	231.359	231.359	0.000	56.922	56.759	0.163	under
Transfer Payments	6.664	6.664	0.000	3.307	3.310	(0.003)	over
Housing Benefits	69.107	69.107	0.000	15.698	15.698	0.000	-
Financing Charges (controllable)	2.141	2.141	0.000	0.492	0.467	0.025	under
Total	1,147.196	1,147.196	0.000	294.339	293.998	1.341	under
Service Departments Total	1,147.196	1,147.196	0.000	294.339	292.998	1.341	under
CFCR	0.368	0.368	0.000	0.000	0.000	0.000	-
Loan Charges	35.111	35.111	0.000	0.000	0.000	0.000	-
Corporate Items	33.765	33.765	0.000	0.025	0.025	0.000	-
Corporate Items – Strategy	17.420	17.420	0.000	0.000	0.000	0.000	-
22/23 Investments – T/f to Reserves	1.700	1.700	0.000	0.000	0.000	0.000	-
Total Expenditure	1,235.560	1,235.560	0.000	294.364	293.023	1.341	under
Income							
Housing Benefit Subsidy	64.158	64.158	0.000	14.256	14.256	0.000	-
Other Income	308.216	308.216	0.000	61.083	60.104	(0.979)	under rec
Council Tax (Net of Council Tax Reduction Scheme)	144.174	144.174	0.000	41.192	41.192	0.000	-
General Revenue Grant	234.116	234.116	0.000	66.890	66.890	0.000	-
Non-Domestic Rates	422.591	422.591	0.000	120.740	120.740	0.000	-
Transfer from Reserves	62.305	62.305	0.000	62.305	62.305	0.000	-
Total Income	1,235.560	1,236.560	0.000	366.466	365.487	(0.979)	under rec
Net Expenditure / (Income)	0.000	0.000	0.000	(72.102)	(72.464)	0.362	under

[illegible]

Report

11

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	1 September 2022
Report by:	Executive Director (Finance and Corporate Resources)

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

1.1. The purpose of the report is to:-

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's revenue budget for the period covering 1 April 2022 to 15 July 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 4 (15 July 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 15 July 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 15 July 2022 (Period 4).
- ♦ Details of the most significant variances within the Resource and the Housing Revenue Account across Subjective headings and across Services as at 15 July 2022 (Period 4).
- ♦ A line by line trend analysis of the total Resource expenditure and income across subjective headings as at 15 July 2022 (Period 4).

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)

24 August 2022

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 15 July 2022

Contact for Further Information

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

Jackie Taylor, Head of Finance

Ext: 5637 (Tel: 01698 455637)

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

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Community and Enterprise Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 15/07/22	Actual to Period 4 to 15/07/22	Variance to 15/07/22
	£m	£m	£m	£m	£m	£m
Facilities, Waste and Grounds	76.880	76.880	0.000	14.182	14.212	(0.030) over
Fleet, Environmental and Projects	(0.504)	(0.504)	0.000	0.201	0.273	(0.072) over
Leisure and Culture	21.087	21.087	0.000	10.669	10.668	0.001 under
Planning and Economic Development	3.558	3.558	0.000	0.139	(0.041)	0.180 under
Roads	21.618	21.618	0.000	6.994	7.118	(0.124) over
Total Community and Enterprise Resources	122.639	122.639	0.000	32.185	32.230	(0.045) over

Community and Enterprise Resources Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	484k under	APT&C Basic/Superannuation/NI - 682k under Overtime - (170k) over	Facilities, Streets, Waste and Grounds - 227k under Fleet, Environmental and Projects - 243k under Planning and Economic Development - 94k under Roads - 118k under Facilities, Streets, Waste and Grounds - (147k) over	The variance is mainly due to vacant posts which are currently being progressed. The overtime variance is mainly within Waste due to high staff absences and vehicle availability due to outstanding vehicle repairs. In addition, within Grounds there was overtime worked in respect of vehicle checks, verge maintenance works and weekend work at cemeteries, golf courses and additional works on the removal of fly tipping.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(158k) over	Electricity Contract - (133k) over	Roads - (134k) over	The overspend is mainly due to higher than anticipated electricity costs for Electrical Vehicle charging points.
Supplies and Services	94k under	Foodstuffs - 99k under	Facilities, Streets, Waste and Grounds - 103k 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 under recovery of income.
Transport and Plant	(268k) over	Fleet Services - Vehicle Hires - (48k) over	Fleet, Environmental and Projects - (48k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Service - Repairs - (205k) over	Fleet, Environmental and Projects - (205k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
Income	(191k) under recovered	Sales General - (124k) under recovered	Facilities, Streets, Waste and Grounds - (123k) under recovered	The under recovery is due to a decrease in cash collected from the sale of school meals within Facilities Management due to demand.
		Fees and Charges - General - 60k over recovered	Facilities, Streets, Waste and Grounds - (47k) under recovered	The under recovery is mainly due to less income being recovered from private clients for Care of Gardens within Grounds due to demand.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Fees and Charges - General (cont)	Planning and Economic Development - 102k over recovered	The over recovery is mainly due to the level of Planning and Building Standards applications being greater than anticipated.
		Recharges - Departments of the Authority - (124k) under recovered	Roads - (82k) under recovered	The current level of income from routine maintenance and Lighting reactive maintenance is less than anticipated.

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	68,463	269	under	447	under	18,055	17,373	682	under
APT & C OVERTIME	1,496	(29)	over	(96)	over	252	422	(170)	over
APT & C SUPERANNUATION	11,447	(28)	over	(49)	over	3,007	3,110	(103)	over
APT & C NIC	6,038	49	under	101	under	1,596	1,493	103	under
TRAVEL AND SUBSISTENCE	75	1	under	2	under	14	21	(7)	over
OTHER EMPLOYEE COSTS	137	1	under	4	under	125	120	5	under
PENSION INCREASES	1,107	(4)	over	9	under	308	298	10	under
ADDITIONAL PENSION COSTS	0	(9)	over	(16)	over	0	36	(36)	over
EMPLOYEE COSTS	88,763	250	under	402	under	23,357	22,873	484	under
PROPERTY COSTS									
RATES	950	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	28	0		0		8	8	0	
SCOTTISH WATER - METERED CHARGES	101	(3)	over	1	under	28	31	(3)	over
RENT	775	1	under	1	under	174	171	3	under
SERVICE CHARGE	42	1	under	0		7	7	0	
FACTORING CHARGES	15	0		0		3	3	0	
PROPERTY INSURANCE	288	1	under	0		1	0	1	under
SECURITY COSTS	44	0		0		10	9	1	under
GROUND MAINTENANCE	8	1	under	0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	10	0		(11)	over	2	13	(11)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	36	3	under	(4)	over	1	12	(11)	over
ELECTRICITY - CONTRACT	337	(29)	over	(88)	over	61	194	(133)	over
GAS	96	(11)	over	(2)	over	41	42	(1)	over
HEATING OIL	14	(1)	over	(1)	over	2	3	(1)	over
CLEANING CONTRACT	23	(15)	over	(13)	over	17	30	(13)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	412	0		16	under	91	80	11	under
HEALTH & HYGIENE MATERIALS	37	0		0		19	19	0	
WINDOW CLEANING	1	0		0		0	0	0	
REFUSE UPLIFT	405	(2)	over	1	under	1	0	1	under
OTHER PROPERTY COSTS	19	(3)	over	1	under	4	6	(2)	over
PROPERTY COSTS	3,641	(57)	over	(99)	over	470	628	(158)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	453	(4)	over	(6)	over	180	183	(3)	over
COMPUTER EQUIPMENT MAINTENANCE	75	0		0		2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	372	(1)	over	(4)	over	113	121	(8)	over
I.T. ELECTRONIC MESSAGING	75	0		1	under	1	0	1	under
EQUIPMENT, APPARATUS AND TOOLS	882	1	under	3	under	186	191	(5)	over
SMALL TOOLS	106	0		1	under	6	5	1	under
ADAPTATIONS FOR CLIENTS	0	0		0		0	3	(3)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	111	0		0		22	22	0	
MATERIALS	7,679	6	under	12	under	1,718	1,704	14	under
MATERIALS, APPARATUS AND EQUIPMENT	9	0		0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0	0	0	
FOODSTUFFS - GENERAL	5,285	0		89	under	1,047	948	99	under
PROTECTIVE CLOTHING & UNIFORMS	186	0		(2)	over	42	47	(5)	over
LAUNDRY COSTS	10	1	under	1	under	2	2	0	
OTHER SUPPLIES AND SERVICES	288	1	under	3	under	85	82	3	under
MAJOR SUPPLY OF ELECTRICAL POWER	1,457	0		0		139	139	0	
DELIVERY CHARGE	1	0		0		0	1	(1)	over
I- PROCUREMENT ERRORS	0	0		(1)	over	0	0	0	
SUPPLIES AND SERVICES	16,991	4	under	97	under	3,543	3,449	94	under
TRANSPORT AND PLANT									
PURCHASE OF PLANT	100	0		(1)	over	37	36	1	under
FLEET SERVICES - DRIVERS	58	0		0		0	0	0	
FLEET SERVICES - FUEL	4,459	(68)	over	1	under	1,277	1,278	(1)	over
FLEET SERVICES - VEHICLE HIRE	1,092	(23)	over	(36)	over	135	183	(48)	over
POOL CAR CHARGES - RENTAL	55	(2)	over	1	under	10	13	(3)	over
POOL CAR CHARGES - FUEL	22	0		1	under	2	0	2	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	0		0		0	0	0	
OTHER TRANSPORT COSTS	64	(3)	over	1	under	9	8	1	under
TRANSPORT INSURANCE	93	0		0		0	0	0	
LICENCES	491	0		(2)	over	114	117	(3)	over
EXTERNAL FUEL SUPPLY	13	0		0		0	0	0	
FLEET SERVICES - REPAIRS	1,474	(109)	over	(172)	over	424	629	(205)	over
PLANT SERVICES	19	0		0		2	2	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,095	8	under	3	under	1,166	1,167	(1)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	261	0		0		70	70	0	
FLEET SERVICE CHARGES - ASSET MODIFICATION	70	2	under	3	under	8	6	2	under
FLEET SERVICE CHARGES - LEASING	5,070	4	under	1	under	2,294	2,288	6	under
FLEET SERVICE CHARGES - HIRED VEHICLES	951	0		(1)	over	114	123	(9)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	2	(7)	over	(7)	over	0	11	(11)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	222	(3)	over	(2)	over	52	52	0	
FLEET SERVICE CHARGES - FUEL	3,519	0		2	under	927	925	2	under
FLEET SERVICE CHARGES - DRIVERS	102	0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	76	0		0		0	0	0	
HIRE OF EXTERNAL PLANT	287	1	under	1	under	75	74	1	under
HIRE OF SKIPS	17	0		0		7	7	0	
STORAGE	0	(1)	over	(2)	over	0	2	(2)	over
TRANSPORT AND PLANT	22,619	(201)	over	(209)	over	6,723	6,991	(268)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	126	(1)	over	1	under	23	19	4	under
TELEPHONES	106	3	under	2	under	21	22	(1)	over
MOBILE PHONES	64	3	under	2	under	4	0	4	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0	0	0	
ADVERTISING - OTHER	54	(1)	over	(1)	over	36	35	1	under
POSTAGES/COURIERS	37	(2)	over	(5)	over	6	10	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	51	(1)	over	(1)	over	30	30	0	
INSURANCE	260	0		0		0	0	0	
MEDICAL COSTS	2	0		(10)	over	1	14	(13)	over
LEGAL EXPENSES	2	0		(1)	over	0	1	(1)	over
HOSPITALITY / CIVIC RECOGNITION	3	0		0		0	1	(1)	over
INTERNET AGENCY FEES	23	0		0		9	5	4	under
SECURITY UPLIFT FEES	26	(3)	over	1	under	12	12	0	
OTHER ADMIN COSTS	4	0		0		0	0	0	
TRAINING	2	0		0		1	1	0	
ADMINISTRATION	768	(2)	over	(12)	over	143	150	(7)	over
PAYMENT TO OTHER BODIES									
SPT: ANNUAL BUS SUBSIDY	1,770	0		0		819	819	0	
SPT: BUS OTHER	258	0		0		129	129	0	
SPT: FERRIES	29	0		0		15	15	0	
SPT: UNDERGROUND	1,318	0		0		659	659	0	
SPT: OTHER	1,727	0		0		864	864	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		65	65	0	
OTHER LOCAL AUTHORITIES	75	1	under	1	under	4	2	2	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0	0	0	
PAYMENTS TO OTHER BODIES	4,536	0		1	under	762	760	2	under
EXTERNAL AUDIT FEES	3	0		0		0	0	0	
PAYMENT TO OTHER BODIES	9,908	1	under	2	under	3,317	3,313	4	under
PAYMENT TO CONTRACTORS									
PAYMENT TO TRADING SERVICES CONTRACTOR	517	(1)	over	1	under	189	189	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	0		0		98	96	2	under
PAYMENT TO PRIVATE CONTRACTOR	43,175	1	under	0		14,072	14,074	(2)	over
PAYMENT TO CONTRACTORS	43,994	0		1	under	14,359	14,359	0	

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2022-23

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS									
CONCESSIONARY FARES	603	0		0		330	330	0	
TRANSFER PAYMENTS	603	0		0		330	330	0	
FINANCING CHARGES									
LEASING CHARGES - FINANCE	0	0		0		0	1	(1)	over
LEASING CHARGES - OPERATIONAL	1	0		(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	184	(1)	over	(1)	over	7	8	(1)	over
FINANCING CHARGES	185	(1)	over	(2)	over	7	10	(3)	over
TOTAL EXPENDITURE	187,472	(6)	over	180	under	52,249	52,103	146	under
INCOME									
MILK SUBSIDIES FROM THE E.U.	(37)	0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,968)	4	over rec	4	over rec	(1,260)	(1,264)	4	over rec
SALES - GENERAL	(3,689)	11	over rec	(102)	under rec	(928)	(804)	(124)	under rec
SALES - DEPARTMENTS OF THE AUTHORITY	(118)	0		0		(105)	(106)	1	over rec
FEES AND CHARGES - GENERAL	(7,577)	(51)	under rec	(33)	under rec	(2,215)	(2,275)	60	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(7,374)	5	over rec	(3)	under rec	(2,001)	(2,008)	7	over rec
RENTAL INCOME	(615)	0		0		(21)	(21)	0	
FLEET SERVICES	(13,081)	53	over rec	(22)	under rec	(3,222)	(3,203)	(19)	under rec
OTHER INCOME	(1,472)	11	over rec	9	over rec	(477)	(481)	4	over rec
RECOVERY FROM CAPITAL	(1,333)	0		0		(96)	(96)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(27,569)	(28)	under rec	(69)	under rec	(9,739)	(9,615)	(124)	under rec
TOTAL INCOME	(64,833)	5	over rec	(216)	under rec	(20,064)	(19,873)	(191)	under rec
NET EXPENDITURE	122,639	(1)	over	(36)	over	32,185	32,230	(45)	over

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Education Resources

Service Departments :-

Education

Total Education Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 15/07/22	Actual to Period 4 to 15/07/22	Variance to 15/07/22
£m	£m	£m	£m	£m	£m
379.614	379.614	0.000	107.263	107.263	0.000
379.614	379.614	0.000	107.263	107.263	0.000

Education Resources Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	175k under	APT&C Basic / Superannuation / National Insurance - 185k under	Schools - 185k under	The underspend mainly relates to Early Years posts and is the result of staff turnover and due to the timing of recruitment.
Transport and Plant	(240k) over	Pupil Transport - Special Educational Needs - (87k) over	Schools - (87k) over	This relates to the cost of transporting children to both mainstream and Special Education Needs schools. This is a demand led service and reflects increasing pupil numbers and costs.
		Pupil Transport - Strathclyde Passenger Transport - (153k) over	Schools - (153k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Payments to Other Bodies	(275k) over	Independent School Places - (277k) over	Schools - (277k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	302k over recovered	Early Years Fees - 277k over recovered	Early Years - 277k over recovered	The over recovery in Early Years fees relates to an increased uptake of available nursery places beyond 1140 hours.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
TEACHERS BASIC	156,618	0		0		43,532	43,532	0	
TEACHERS SUPERANNUATION	36,719	0		0		9,757	9,757	0	
TEACHERS NI	18,625	0		0		5,371	5,371	0	
DAILY TEACHERS BASIC	1,206	0		0		491	491	0	
TEACHERS TRAINING	509	0		0		55	55	0	
APT&C BASIC	61,900	39	under	69	under	16,435	16,321	114	under
APT&C SUPERANNUATION	11,446	17	under	20	under	3,157	3,131	26	under
APT&C NIC	5,003	22	under	30	under	1,300	1,255	45	under
SESSIONAL WORK	32	0		0		32	32	0	
TRAVEL AND SUBSISTANCE	239	0		1	under	38	38	0	
OTHER EMPLOYEE COSTS	515	0		0		104	104	0	
PENSION INCREASES	434	0		5	under	108	101	7	under
PREMATURE RETIRALS	4,660	0		(6)	over	1,165	1,175	(10)	over
ADDITIONAL PENSION COSTS	0	0		(1)	over	0	7	(7)	over
EMPLOYEE COSTS	297,906	78	under	118	under	81,545	81,370	175	under
PROPERTY COSTS									
RATES	15,497	0		0		0	0	0	
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	955	6	under	0		160	160	0	
SCOTTISH WATER - METERED CHARGES	691	(6)	over	0		263	263	0	
RENT	256	0		0		72	72	0	
SERVICE CHARGE	33	0		0		26	26	0	
PROPERTY INSURANCE	480	0		0		5	5	0	
SECURITY COSTS	62	0		0		15	15	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	62	0		0		8	8	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	0		0		4	4	0	
ADAPTIONS - INTERNAL CONTRACTORS	59	0		0		59	59	0	
ELECTRICITY - CONTRACT	3,758	0		0		322	322	0	
GAS	2,240	0		0		677	677	0	
HEATING OIL	71	0		0		27	27	0	
SOLID FUEL	187	0		0		31	31	0	
JANITOR SERVICE	50	0		0		15	15	0	
JANITORIAL SUPPLIES	23	0		0		0	0	0	
CLEANING CONTRACT	646	0		0		413	413	0	
CLEANING OUTWITH CONTRACT	12	0		0		0	0	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	434	0		0		133	133	0	
HEALTH & HYGIENE MATERIALS	127	0		0		2	2	0	
WINDOW CLEANING	4	0		0		0	0	0	
STEWARD SERVICE	1	0		0		0	0	0	
REFUSE UPLIFT	15	0		0		0	0	0	
REMOVAL & STORAGE COSTS	2	0		0		2	2	0	
OTHER PROPERTY COSTS	129	0		0		56	56	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	4	0		0		4	4	0	
ACCOMMODATION RECHARGE TO USERS	882	0		0		882	882	0	
PROPERTY COSTS	26,684	0		0		3,176	3,176	0	

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	240	0		0		145	145	0	
COMPUTER EQUIPMENT RENTAL	1	0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,154	0		0		1,116	1,116	0	
I.T. ELECTRONIC MESSAGING	23	0		0		0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	100	0		0		64	64	0	
SMALL TOOLS	2	0		0		2	2	0	
AIDS FOR CLIENTS	117	7	under	0		0	0	0	
ADAPTATIONS FOR CLIENTS	0	(7)	over	0		0	0	0	
FURNITURE - OFFICE	10	0		0		8	8	0	
FURNITURE - GENERAL	142	0		0		62	62	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	6	0		0		5	5	0	
MATERIALS	13	0		0		9	9	0	
MATERIALS, APPARATUS AND EQUIPMENT	2,228	0		0		896	896	0	
PUPIL EQUITY FUNDING	7,736	0		0		0	0	0	
SAC FUNDING	580	0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	83	0		0		23	23	0	
LIBRARY CUSTOMER RESOURCES	0	0		0		0	0	0	
AUDIO VISUAL	12	0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	17	0		0		8	8	0	
TV LICENCES - EDUCATION	25	0		0		7	7	0	
FOODSTUFFS - GENERAL	21	0		0		15	15	0	
PROTECTIVE CLOTHING & UNIFORMS	57	0		0		43	43	0	
LAUNDRY COSTS	1	0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	23	0		0		0	0	0	
HEALTH AND SAFETY	69	0		0		0	0	0	
CATERING - CONTRACT	3,155	0		0		132	106	26	under
CATERING - OUTWITH CONTRACT	8	0		0		1	1	0	
CATERING - EXTERNAL	10	0		0		7	7	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	6	0		0		6	6	0	
DELIVERY CHARGE	4	0		0		3	3	0	
SUPPLIES AND SERVICES	17,843	0		0		2,563	2,537	26	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT									
POOL CAR CHARGES-RENTAL	2	(1)	over	(1)	over	2	2	0	
OTHER TRANSPORT COSTS	2	0		0		0	0	0	
INSURANCE	3	0		0		0	0	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	78	23	under	2	under	0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	41	0		1	under	7	7	0	
FLEET SERVICE CHARGES - LEASING	24	(21)	over	0		24	24	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	3	0		(3)	over	3	3	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	(1)	over	0		1	1	0	
FLEET SERVICE CHARGES - FUEL	99	(1)	over	0		27	27	0	
FLEET SERVICE CHARGES - DRIVERS	1,018	0		0		0	0	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	0		0		92	92	0	
HIRE OF EXTERNAL VEHICLES	69	0		5	under	69	69	0	
HIRE OF SKIPS	5	(1)	over	(3)	over	5	5	0	
EXTERNAL TRANSPORT CONTRACT	2	(1)	over	(2)	over	2	2	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,886	0		0		1,081	1,168	(87)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	5,333	(92)	over	(153)	over	1,521	1,674	(153)	over
PUPIL TRANSPORT - OTHER	131	0		0		79	79	0	
TRANSPORT AND PLANT	11,958	(95)	over	(154)	over	2,913	3,153	(240)	over
ADMINISTRATION									
PRINTING AND STATIONERY	368	0		0		132	132	0	
TELEPHONES	213	0		0		44	44	0	
MOBILE PHONES	7	0		0		0	0	0	
ADVERTISING - OTHER	11	0		0		0	0	0	
POSTAGES/COURIERS	76	0		0		10	10	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	89	0		0		89	89	0	
INSURANCE	78	0		0		0	0	0	
MEDICAL COSTS	8	0		0		8	8	0	
HOSPITALITY / CIVIC RECOGNITION	23	0		0		23	23	0	
SECURITY UPLIFT FEES	2	0		0		2	2	0	
OTHER ADMIN COSTS	2	0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	4	under	8	under	12	0	12	under
TRAINING	104	0		0		69	69	0	
ADMINISTRATION	1,033	4	under	8	under	389	377	12	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES									
OTHER LOCAL AUTHORITIES	1,431	(27)	over	(27)	over	313	340	(27)	over
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		1,557	1,557	0	
PAYMENTS TO OTHER BODIES	19,298	0		24	under	5,582	5,553	29	under
INDEPENDENT SCHOOL PLACES	3,507	0		(98)	over	745	1,022	(277)	over
CONTRACT SPEECH THERAPY	678	0		0		0	0	0	
SCHOOL ACTIVITIES	175	0		0		175	175	0	
RESEARCH GRANTS - EDUCATION	41	0		0		41	41	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0		0		0	0	0	
P.E. FACILITIES	91	0		0		2	2	0	
ACTIVITIES PROGRAMME	398	0		0		177	177	0	
COUNSELLING	887	0		0		96	96	0	
COPYRIGHT AGREEMENT	186	0		0		186	186	0	
VAT FREE EXCURSIONS - EDUCATION	7	0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	6	0		0		6	6	0	
PAYMENT TO OTHER BODIES	28,296	(27)	over	(101)	over	8,880	9,155	(275)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	38,776	0		0		9,617	9,617	0	
PAYMENT TO CONTRACTORS	38,776	0		0		9,617	9,617	0	
TRANSFER PAYMENTS									
EDUCATION MAINTENANCE ALLOWANCE	286	0		0		286	286	0	
FOOTWEAR & CLOTHING GRANTS	1,944	0		0		1,313	1,313	0	
WORK EXPERIENCE	20	0		0		0	0	0	
TRANSFER PAYMENTS	2,250	0		0		1,599	1,599	0	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	3	0		0		0	0	0	
I.T. EQUIPMENT LEASING - CONTRACT	352	0		0		64	64	0	
FINANCING CHARGES	355	0		0		64	64	0	
TOTAL EXPENDITURE	425,101	(40)	over	(129)	over	110,746	111,048	(302)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
INCOME									
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(85)	(85)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(41,305)	0		0		(1,293)	(1,293)	0	
CONTRIBUTIONS FROM OTHER BODIES	(1,898)	0		0		(1,028)	(1,053)	25	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(770)	0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		0	0	0	
EARLY YEARS FEES	(373)	40	over rec	129	over rec	(164)	(441)	277	over rec
RENTAL INCOME	(20)	0		0		(1)	(1)	0	
COURSE FEES	(35)	0		0		(21)	(21)	0	
OTHER INCOME	(24)	0		0		(9)	(9)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		(882)	(882)	0	
INCOME	(45,487)	40	over rec	129	over rec	(3,483)	(3,785)	302	over rec
NET EXPENDITURE	379,614	0		0		107,263	107,263	0	

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Finance and Corporate Resources

Service Departments :-

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 15/07/22	Actual to Period 4 to 15/07/22	Variance to 15/07/22
	£m	£m	£m	£m	£m	£m
Finance Services - Strategy	2.023	2.023	0.000	0.970	0.972	(0.002) over
Finance Services - Transactions	18.676	18.676	0.000	6.928	6.857	0.071 under
Audit and Compliance Services	0.355	0.355	0.000	0.157	0.157	0.000
Information Technology Services	5.095	5.095	0.000	4.516	4.638	(0.122) over
Communications and Strategy Services	3.043	3.043	0.000	0.753	0.772	(0.019) over
Administration and Licensing Services	4.113	4.113	0.000	1.678	1.726	(0.048) over
Personnel Services	8.345	8.345	0.000	2.524	2.404	0.120 under
Total Finance and Corporate Resources	41.650	41.650	0.000	17.526	17.526	0.000

Finance and Corporate Resources Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	216k under	APT&C Basic / Superannuation / NI - 267k under Overtime - (47k) over	Finance Services (Transactions) - 137k under Personnel Services - 153k under Finance Services (Transactions) - (39k) over	The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements. The underspend is due to the timing of employability and funded projects. The overspend relates to the costs of managing the staffing requirements of the 24-hour customer call centre.
Supplies and Services	(142k) over	Computer Equipment Maintenance - (124k) over	IT Services - (133k) over	The overspend reflects the costs of IT contracts in relation to software licenses and the associated costs of the new Cloud Hosting Service
Administration Costs	(85k) over	Postages/Couriers - (23k) over	Finance Services (Transactions) - (17k) over	The overspend is due to the volume of transactions within Benefits and Revenues being higher than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont)		Medical Costs - (16k) over	Personnel Services - (18k) over	This overspend is due to higher than anticipated staff medicals, offset by additional income from recharges.

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023									
EMPLOYEE COSTS									
APT & C BASIC	26,764	26	under	55	under	6,987	6,795	192	under
APT & C OVERTIME	75	(18)	over	(30)	over	19	66	(47)	over
APT & C SUPERANNUATION	5,287	37	under	74	under	1,362	1,308	54	under
APT & C NIC	2,851	15	under	43	under	729	706	23	under
MANUAL BASIC	15	(2)	over	0		4	6	(2)	over
MANUAL SUPERANNUATION	0	(1)	over	0		0	0	0	
TRAVEL AND SUBSISTANCE	34	2	under	4	under	9	4	5	under
OTHER EMPLOYEE COSTS	422	(3)	over	55	under	64	65	(1)	over
PENSION INCREASES	833	(12)	over	(6)	over	224	232	(8)	over
ADDITIONAL PENSION COSTS	0	1	under	0		0	0	0	
EMPLOYEE COSTS	36,281	45	under	195	under	9,398	9,182	216	under
PROPERTY COSTS									
RATES	109	0		0		0	0	0	
SCOTTISH WATER - METERED CHARGES	9	1	under	2	under	2	(1)	3	under
RENT	50	2	under	6	under	9	3	6	under
SERVICE CHARGE	1	0		1	under	0	0	0	
PROPERTY INSURANCE	1	0		1	under	0	0	0	
SECURITY COSTS	104	7	under	1	under	0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRATOR	0	0		(1)	over	0	1	(1)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRATOR	2	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	440	7	under	2	under	3	3	0	
GAS	14	1	under	2	under	0	0	0	
FIXTURE & FITTINGS	1,707	0		0		182	182	0	
JANITOR SERVICE	0	(1)	over	(1)	over	0	1	(1)	over
HEALTH & HYGIENE MATERIALS	40	0		6	under	0	0	0	
REFUSE UPLIFT	2	0		0		0	0	0	
REMOVAL & STORAGE COSTS	0	(1)	over	(1)	over	0	1	(1)	over
OTHER PROPERTY COSTS	16	0		1	under	2	2	0	
PROPERTY COSTS	2,495	15	under	18	under	198	193	5	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023									
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	2,468	(1)	over	(10)	over	720	736	(16)	over
COMPUTER EQUIPMENT MAINTENANCE	3,061	4	under	5	under	2,148	2,272	(124)	over
I.T. EQUIPMENT MAINT - CONTRACT	653	6	under	16	under	223	220	3	under
I.T. ELECTRONIC MESSAGING	138	6	under	6	under	5	1	4	under
EQUIPMENT, APPARATUS AND TOOLS	192	1	under	24	under	48	26	22	under
SUPPLIES FOR CLIENTS	227	(1)	over	17	under	53	35	18	under
FURNITURE - OFFICE	0	(1)	over	(2)	over	0	2	(2)	over
MATERIALS	78	0		(12)	over	18	38	(20)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	7	0		0		1	1	0	
FOODSTUFFS - GENERAL	11	6	under	2	under	1	7	(6)	over
PROTECTIVE CLOTHING & UNIFORMS	5	0		1	under	0	1	(1)	over
OTHER SUPPLIES AND SERVICES	3,153	0		3	under	1,323	1,336	(13)	over
CATERING - OUTWITH CONTRACT	6	0		1	under	1	0	1	under
OUTSOURCED MAIL	134	0		(5)	over	31	39	(8)	over
SUPPLIES AND SERVICES	10,133	20	under	46	under	4,572	4,714	(142)	over
TRANSPORT AND PLANT									
POOL CAR CHARGES - RENTAL	25	1	under	3	under	4	0	4	under
POOL CAR CHARGES - FUEL	6	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	1	0		0		0	0	0	
FLEET SERVICE CHARGES - LEASING	5	0		0		1	1	0	
FLEET SERVICE CHARGES - FUEL	1	0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	1	under	5	under	0	0	0	
TRANSPORT AND PLANT	74	2	under	8	under	5	1	4	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023									
ADMINISTRATION									
PRINTING AND STATIONERY	579	1	under	(5)	over	22	29	(7)	over
TELEPHONES	1,797	(1)	over	4	under	447	445	2	under
MOBILE PHONES	395	0		2	under	40	40	0	
ADVERTISING - RECRUITMENT	28	0		(11)	over	28	32	(4)	over
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	1	0		0		0	0	0	
ADVERTISING - OTHER	138	0		(1)	over	32	36	(4)	over
POSTAGES/COURIERS	872	(11)	over	(33)	over	222	245	(23)	over
SMS MESSAGING	2	0		0		0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	214	(4)	over	(8)	over	185	191	(6)	over
INSURANCE	139	0		0		0	0	0	
MEDICAL COSTS	221	1	under	(44)	over	48	64	(16)	over
LEGAL EXPENSES	219	(4)	over	(3)	over	15	25	(10)	over
HOSPITALITY / CIVIC RECOGNITION	30	(1)	over	1	under	6	7	(1)	over
PAYPOINT AGENCY FEES	90	(1)	over	0		18	20	(2)	over
SECURITY UPLIFT FEES	6	0		0		0	0	0	
OTHER ADMIN COSTS	(369)	(36)	over	(120)	over	211	217	(6)	over
MEMBERS ALLOWANCES	1,788	11	under	2	under	478	481	(3)	over
CONFERENCES - MEMBERS (incl associated costs)	9	1	under	1	under	0	2	(2)	over
CONFERENCES - OFFICIALS (incl associated costs)	13	0		1	under	1	0	1	under
TRAINING	767	0		1	under	187	185	2	under
VOLUNTEERS' EXPENSES	0	0		(1)	over	0	2	(2)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0	0	0	
ADMINISTRATION	6,981	(44)	over	(214)	over	1,940	2,025	(85)	over
PAYMENT TO OTHER BODIES									
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		343	343	0	
PAYMENTS TO OTHER BODIES	6,575	(5)	over	(3)	over	1,367	1,370	(3)	over
EXTERNAL AUDIT FEES	516	0		0		177	177	0	
PRIVATE INDIVIDUALS - GENERAL	1	1	under	1	under	0	0	0	
PAYMENT TO OTHER BODIES	7,770	(4)	over	(2)	over	1,887	1,890	(3)	over
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	40	0		0		15	15	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		0		13	13	0	
PAYMENT TO CONTRACTORS	271	0		0		28	28	0	

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/2023									
TRANSFER PAYMENTS									
RENT ALLOWANCE	27,581	0		0		5,780	5,780	0	
RENT REBATES	41,526	0		0		9,918	9,918	0	
TRANSFER PAYMENTS	69,107	0		0		15,698	15,698	0	
FINANCING CHARGES									
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,079	2	under	5	under	375	374	1	under
FINANCING CHARGES	1,080	2	under	5	under	375	374	1	under
TOTAL EXPENDITURE	134,192	36	under	56	under	34,101	34,105	(4)	over
INCOME									
STATUTORY ADDITIONS - COST OF COLLECTION	(740)	0		0		0	0	0	
RENT REBATES SUBSIDY	(37,091)	0		0		(8,704)	(8,704)	0	
RENT ALLOWANCE SUBSIDY	(27,067)	0		0		(5,552)	(5,552)	0	
DWP SUBSIDY	(1,138)	0		0		(270)	(270)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	8	under	(13)	over	(34)	(34)	0	
CONTRIBUTIONS FROM OTHER BODIES	(3,121)	3	under	0		(51)	(63)	12	under
ESF GRANT	(674)	0		16	under	0	(23)	23	under
SALES - GENERAL	0	(7)	over	(4)	over	0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,402)	(9)	over	(1)	over	(727)	(731)	4	under
CHARGES TO HEALTH BOARDS	(38)	0		0		0	0	0	
FEES AND CHARGES - OTHER BODIES	(246)	0		(9)	over	(94)	(92)	(2)	over
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,899)	0		(13)	over	(537)	(499)	(38)	over
RENTAL INCOME	(2)	0		11	under	0	(11)	11	under
BIRTH REGISTRATION	(35)	0		(1)	over	(8)	(6)	(2)	over
DEATH REGISTRATION	(71)	0		2	under	(16)	(17)	1	under
MARRIAGE STATUTORY FEES	(98)	0		12	under	(23)	(40)	17	under
EXTRACT ISSUE	(96)	0		6	under	(22)	(29)	7	under
MARRIAGES	(78)	(1)	over	(3)	over	(18)	(13)	(5)	over
CITIZENSHIP CEREMONIES	(10)	1	under	2	under	(2)	(4)	2	under
NATIONAL CHECKING SERVICE	(71)	0		(11)	over	(16)	0	(16)	over
OTHER INCOME	(7,875)	(14)	over	(4)	over	(500)	(490)	(10)	over
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,598)	0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(75)	0		0		0	0	0	
INCOME	(92,542)	(19)	under rec	(10)	under rec	(16,574)	(16,578)	4	over rec
NET EXPENDITURE	41,650	17	under	46	under	17,527	17,527	0	

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Housing and Technical Resources

Service Departments :-

Housing Services

Property Services

Total Housing and Technical Resources

Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 15/07/22	Actual to Period 4 to 15/07/22	Variance to 15/07/22
£m	£m	£m	£m	£m	£m
8.481	8.481	0.000	3.072	3.067	0.005 under
8.802	8.802	0.000	4.160	4.165	(0.005) over
17.283	17.283	0.000	7.232	7.232	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	79k under	APT&C Basic / Overtime / Superannuation / National Insurance - 358k under	Property Services - 348k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (276k) over	Property Services - (267k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(133k) over	Service Charge - (135k) over	Property Services - (135k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
Supplies and Services	632k under	Materials - 627k under	Property Services - 627k under	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Payments to Contractors	360k under	Payments to Private Contractors - 601k under	Property Services - 601k 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.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Payments to External Consultants - (241k) over	Property Services - (241k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(1,002k) under recovered	Recovery from Capital / Recharges – Departments of the Authority - (1,062k) under recovered	Property Services - (1,062k) 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.

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/23									
EMPLOYEE COSTS									
TEACHERS OVERTIME	0	0	-	0	-	0	1	(1)	over
APT & C BASIC	15,110	111	under	169	under	4,006	3,756	250	under
APT & C OVERTIME	199	4	under	9	under	52	46	6	under
APT & C SUPERANNUATION	2,929	31	under	42	under	771	710	61	under
APT & C NIC	1,714	20	under	31	under	449	408	41	under
MANUAL BASIC	17,903	(29)	over	(93)	over	4,730	4,881	(151)	over
MANUAL OVERTIME	545	3	under	(41)	over	144	222	(78)	over
MANUAL SUPERANNUATION	3,447	(2)	over	(15)	over	911	934	(23)	over
MANUAL NIC	1,965	(6)	over	(16)	over	520	544	(24)	over
TRAVEL AND SUBSISTANCE	25	0	-	2	under	7	3	4	under
OTHER EMPLOYEE COSTS	(27)	(1)	over	(3)	over	(7)	(8)	1	under
PENSION INCREASES	602	(25)	over	5	under	157	150	7	under
ADDITIONAL PENSION COSTS	13	(5)	over	(5)	over	0	14	(14)	over
EMPLOYEE COSTS	44,425	101	under	85	under	11,740	11,661	79	under

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/23									
PROPERTY COSTS									
RATES	2,126	16	under	25	under	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	12	(2)	over	(1)	over	3	4	(1)	over
SCOTTISH WATER - METERED CHARGES	241	(3)	over	(4)	over	56	55	1	under
RENT	1,357	(1)	over	(1)	over	338	340	(2)	over
SERVICE CHARGE	141	(10)	over	(116)	over	22	157	(135)	over
FACTORING CHARGES	9	0	-	0	-	1	0	1	under
OTHER ACCOMMODATION COSTS	2,434	0	-	0	-	1,673	1,673	0	-
BED AND BREAKFAST	27	3	under	5	under	7	1	6	under
PROPERTY INSURANCE	295	0	-	0	-	0	0	0	-
SECURITY COSTS	299	21	under	28	under	70	55	15	under
GROUND MAINTENANCE	52	0	-	0	-	0	0	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	0	-	1	under	2	2	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,724	2	under	(3)	over	627	627	0	-
LIFE CYCLE MAINTENANCE	3,558	0	-	0	-	1,129	1,128	1	under
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	380	(4)	over	19	under	270	285	(15)	over
HOUSING - RENT FREE ACCOMMODATION	0	0	-	(1)	over	0	2	(2)	over
HOUSING - RENT W/O UNLET PERIODS	679	(1)	over	0	-	198	198	0	-
HOUSING - RENT W/O BAD PERIODS	817	8	under	6	under	28	17	11	under
ASBESTOS	0	(3)	over	(4)	over	0	4	(4)	over
ELECTRICITY - CONTRACT	883	0	-	7	under	91	89	2	under
ELECTRICITY - NON CONTRACT	29	0	-	3	under	7	3	4	under
GAS	237	(6)	over	(2)	over	79	85	(6)	over
HEATING OIL	12	(3)	over	(3)	over	3	6	(3)	over
FIXTURE & FITTINGS	809	6	under	6	under	218	221	(3)	over
JANITOR SERVICE	164	2	under	2	under	152	152	0	-
CLEANING CONTRACT	407	(1)	over	7	under	403	428	(25)	over
CLEANING OUTWITH CONTRACT	0	(5)	over	(7)	over	0	0	0	-
CLEANING MATERIALS	10	0	-	0	-	2	2	0	-
WINDOW CLEANING	2	(1)	over	(1)	over	1	1	0	-
PEST CONTROL	6	0	-	1	under	1	0	1	under
REFUSE UPLIFT	404	24	under	20	under	88	65	23	under
REMOVAL & STORAGE COSTS	131	(1)	over	1	under	19	25	(6)	over
OTHER PROPERTY COSTS	510	3	under	4	under	152	143	9	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(11)	over	(15)	over	1,113	1,113	0	-
ACCOMMODATION RECHARGE TO USERS	33	(3)	over	(7)	over	8	13	(5)	over
PROPERTY COSTS	19,911	30	under	(30)	over	6,761	6,894	(133)	over

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/23									
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	475	(1)	over	11	under	250	261	(11)	over
COMPUTER EQUIPMENT MAINTENANCE	6	2	under	0	-	2	0	2	under
I.T. EQUIPMENT MAINT-CONTRACT	223	9	under	7	under	12	1	11	under
EQUIPMENT, APPARATUS AND TOOLS	46	5	under	4	under	10	2	8	under
ADAPTATIONS FOR CLIENTS	500	0	-	0	-	112	112	0	-
FURNITURE - GENERAL	0	0	-	0	-	0	4	(4)	over
FURNISHINGS	0	0	-	(3)	over	0	4	(4)	over
MATERIALS	12,787	71	under	873	under	3,226	2,599	627	under
AUDIO VISUAL	10	1	under	(2)	over	2	4	(2)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	3	0	-	0	-	0	0	0	-
TV LICENCES - EDUCATION	1	(1)	over	(1)	over	0	1	(1)	over
FOODSTUFFS - GENERAL	2	0	-	0	-	0	0	0	-
PROTECTIVE CLOTHING & UNIFORMS	44	2	under	1	under	10	9	1	under
OTHER SUPPLIES AND SERVICES	92	4	under	6	under	42	36	6	under
HEALTH AND SAFETY	1	0	-	0	-	0	0	0	-
CATERING - CONTRACT	1	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	0	-	0	-	0	1	(1)	over
SUPPLIES AND SERVICES	14,191	92	under	896	under	3,666	3,034	632	under
TRANSPORT AND PLANT									
PURCHASE OF PLANT	125	2	under	1	under	29	33	(4)	over
FLEET SERVICES - FUEL	0	(3)	over	(3)	over	0	7	(7)	over
POOL CAR RECHARGE - RENTAL CHARGE	122	3	under	6	under	20	18	2	under
POOL CAR RECHARGE - FUEL	26	1	under	2	under	3	0	3	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
TRANSPORT INSURANCE	44	6	under	9	under	11	0	11	under
PLANT SERVICES	7	0	-	0	-	2	0	2	under
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	328	4	under	5	under	75	97	(22)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	(2)	over	2	6	(4)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	2	under	3	under	3	1	2	under
FLEET SERVICE CHARGES LEASING	1,397	(8)	over	(5)	over	323	306	17	under
FLEET SERVICE CHARGES HIRED VEHICLES	201	23	under	0	-	47	13	34	under
FLEET SERVICE CHARGES CONTRACT HIRE	48	9	under	12	under	9	2	7	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	2	under	2	under	27	46	(19)	over
FLEET SERVICE CHARGES FUEL	800	(2)	over	9	under	185	249	(64)	over
HIRE OF EXTERNAL PLANT	257	30	under	45	under	59	13	46	under
HIRE OF SCAFFOLDING	1,077	80	under	33	under	248	216	32	under
HIRE OF SKIPS	33	(12)	over	(21)	over	7	3	4	under
TAXI CHARGES - CONTRACTED	12	0	-	1	under	3	1	2	under
TRANSPORT AND PLANT	4,617	137	under	97	under	1,053	1,011	42	under

South Lanarkshire Council

Housing & Technical Resources - Total	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2022/23									
ADMINISTRATION									
PRINTING AND STATIONERY	81	7	under	4	under	18	12	6	under
TELEPHONES	94	4	under	5	under	22	15	7	under
MOBILE PHONES	42	3	under	7	under	8	0	8	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	6	0	-	1	under	2	0	2	under
POSTAGES/COURIERS	21	(2)	over	(5)	over	3	11	(8)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	(4)	over	(3)	over	3	6	(3)	over
INSURANCE	216	2	under	4	under	48	48	0	-
MEDICAL COSTS	17	2	under	0	-	3	3	0	-
LEGAL EXPENSES	16	(2)	over	(9)	over	1	10	(9)	over
PETTY OUTLAYS	12	1	under	2	under	3	6	(3)	over
HOSPITALITY / CIVIC RECOGNITION	2	0	-	0	-	0	0	0	-
OTHER ADMIN COSTS	13	0	-	(1)	over	3	4	(1)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	0	-	121	121	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	798	798	0	-
ADMINISTRATION	3,746	11	under	5	under	1,033	1,034	(1)	over
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	1,770	0	-	0	-	467	459	8	under
PAYMENTS TO OTHER BODIES	1,279	0	-	0	-	182	188	(6)	over
SUPPORTING PEOPLE INTERNAL PROVIDER	1,129	0	-	0	-	373	373	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	727	0	-	3	under	154	152	2	under
HOUSING ADMINISTRATION	1,170	0	-	0	-	360	360	0	-
ASSISTANCE TO HOME OWNERS	1,983	0	-	(1)	over	298	298	0	-
PRIVATE INDIVIDUALS - GENERAL	150	0	-	0	-	38	40	(2)	over
PAYMENT TO OTHER BODIES	8,208	0	-	2	under	1,872	1,870	2	under
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	18,525	106	under	742	under	4,813	4,212	601	under
PAYMENT TO EXTERNAL CONSULTANTS	231	(86)	over	(217)	over	80	321	(241)	over
PAYMENT TO CONTRACTORS	18,756	20	under	525	under	4,893	4,533	360	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES									
I.T. EQUIPMENT LEASING-CONTRACT	152	7	under	16	under	30	9	21	under
INTEREST ON REVENUE BALANCES	2	0	-	0	-	0	0	0	-
FINANCING CHARGES	154	7	under	16	under	30	9	21	under
TOTAL EXPENDITURE	114,008	398	under	1,596	under	31,048	30,046	1,002	under
INCOME									
CONTRIBUTIONS FROM OTHER BODIES	(987)	0	-	0	-	0	0	0	-
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	(9)	under rec	(9)	under rec	(153)	(153)	0	-
FEES AND CHARGES - GENERAL	(592)	(16)	under rec	(3)	under rec	(77)	(77)	0	-
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(48)	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	1	over rec	(7)	under rec	(1,293)	(1,298)	5	over rec
HOUSE RENTS	(5,494)	(8)	under rec	(12)	under rec	(1,252)	(1,250)	(2)	under rec
OTHER INCOME	(2,724)	(10)	under rec	3	over rec	(620)	(700)	80	over rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,628)	(88)	under rec	(12)	under rec	(253)	(253)	0	-
RECOVERY FROM CAPITAL	(40,983)	(1,148)	under rec	(3,081)	under rec	(10,856)	(7,432)	(3,424)	under rec
RECHARGES - DEPRMTMENTS OF THE AUTHORITY	(38,059)	880	over rec	1,525	over rec	(9,289)	(11,651)	2,362	over rec
MANUAL RECHARGES - DEPARTMENTS OF THE AUTHORITY	(99)	0	-	0	-	(23)	0	(23)	under rec
INCOME	(96,725)	(398)	under rec	(1,596)	under rec	(23,816)	(22,814)	(1,002)	under rec
NET EXPENDITURE	17,283	0	-	0	-	7,232	7,232	0	-

Housing and Technical Resources - HRA Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(9k) over	Electricity - Contract - 43k under	HRA	The underspend is due to charges being lower than anticipated to date.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
APT & C BASIC	10,594	(11)	over	(5)	over	2,799	2,801	(2)	over
APT & C OVERTIME	79	(1)	over	(2)	over	21	29	(8)	over
APT & C SUPERANNUATION	1,880	(2)	over	(10)	over	497	509	(12)	over
APT & C NIC	1,102	13	under	23	under	291	261	30	under
TRAVEL AND SUBSISTANCE	40	3	under	5	under	10	2	8	under
PENSION INCREASES	219	(11)	over	6	under	59	54	5	under
ADDITIONAL PENSION COSTS	0	0	-	(3)	over	0	3	(3)	over
EMPLOYEE COSTS	13,914	(9)	over	14	under	3,677	3,659	18	under
PROPERTY COSTS									
RATES	105	0	-	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	(1)	over	0	-	1	2	(1)	over
SCOTTISH WATER - METERED CHARGES	8	0	-	0	-	2	2	0	-
RENT	6	0	-	0	-	6	0	6	under
SERVICE CHARGE	65	(1)	over	(1)	over	0	2	(2)	over
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	0	0	-
PROPERTY INSURANCE	923	0	-	0	-	0	0	0	-
SECURITY COSTS	55	4	under	8	under	13	39	(26)	over
GROUND MAINTENANCE	4,257	0	-	0	-	3,954	3,954	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	32,392	0	-	0	-	10,209	10,222	(13)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	0	-	0	-	207	218	(11)	over
HOUSING - RENT FREE ACCOMMODATION	155	7	under	7	under	45	44	1	under
HOUSING - RENT W/O UNLET PERIODS	2,354	0	-	0	-	747	727	20	under
HOUSING - RENT W/O BAD PERIODS	3,405	0	-	0	-	145	145	0	-
ASBESTOS	139	0	-	0	-	24	24	0	-
ELECTRICITY - CONTRACT	1,008	0	-	0	-	106	63	43	under
GAS	301	0	-	0	-	79	98	(19)	over
HEATING OIL	54	(7)	over	(8)	over	13	15	(2)	over
SOLID FUEL	4	0	-	1	under	1	0	1	under
FIXTURE & FITTINGS	58	(1)	over	1	under	16	11	5	under
JANITOR SERVICE	74	7	under	7	under	12	7	5	under
CLEANING CONTRACT	384	(13)	over	(19)	over	96	115	(19)	over
CLEANING MATERIALS	60	5	under	8	under	16	4	12	under
WINDOW CLEANING	16	(1)	over	(1)	over	4	3	1	under
PEST CONTROL	122	(4)	over	(6)	over	28	38	(10)	over
REFUSE UPLIFT	0	(5)	over	(7)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	1	under	1	under	4	(6)	10	under
OTHER PROPERTY COSTS	35	0	-	2	under	9	8	1	under
PROPERTY COSTS	46,906	(9)	over	(7)	over	15,737	15,746	(9)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	297	0	-	0	-	80	87	(7)	over
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	0	-	0	0	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	1	under	0	-	4	4	0	-
AIDS FOR CLIENTS	0	0	-	(1)	over	0	2	(2)	over
ADAPTATIONS FOR CLIENTS	0	(4)	over	(9)	over	0	0	0	-
FURNITURE - OFFICE	10	(1)	over	0	-	3	2	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	0	-	0	1	(1)	over
FOODSTUFFS - GENERAL	6	1	under	(1)	over	2	2	0	-
PROTECTIVE CLOTHING & UNIFORMS	12	0	-	0	-	3	3	0	-
LAUNDRY COSTS	16	0	-	(1)	over	4	5	(1)	over
OTHER SUPPLIES AND SERVICES	31	(1)	over	0	-	9	11	(2)	over
HEALTH AND SAFETY	15	2	under	3	under	4	0	4	under
SUPPLIES AND SERVICES	609	(3)	over	(10)	over	109	118	(9)	over
TRANSPORT AND PLANT									
POOL CAR RECHARGE - RENTAL CHARGE	26	1	under	0	-	6	4	2	under
POOL CAR RECHARGE - FUEL	6	0	-	1	under	1	0	1	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	1	under	1	under	5	3	2	under
FLEET SERVICE CHARGES LEASING	72	0	-	0	-	19	13	6	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	3	under	5	under	8	0	8	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	0	-	0	-	2	1	1	under
FLEET SERVICE CHARGES FUEL	21	0	-	1	under	5	4	1	under
STORAGE	4	0	-	1	under	1	0	1	under
TRANSPORT AND PLANT	195	4	under	8	under	47	26	21	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	61	0	-	0	-	16	14	2	under
BULK PRINTING	53	4	under	8	under	12	0	12	under
TELEPHONES	84	4	under	(6)	over	19	22	(3)	over
MOBILE PHONES	27	2	under	4	under	6	0	6	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	-	0	0	0	-
ADVERTISING - OTHER	12	1	under	2	under	3	0	3	under
POSTAGES/COURIERS	132	0	-	0	-	0	0	0	-
SMS MESSAGING	0	0	-	(2)	over	0	2	(2)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	3	under	15	19	(4)	over
MEDICAL COSTS	25	(2)	over	(5)	over	7	12	(5)	over
LEGAL EXPENSES	61	0	-	0	-	0	0	0	-
PETTY OUTLAYS	4	0	-	1	under	1	1	0	-
HOSPITALITY / CIVIC RECOGNITION	0	0	-	0	-	0	1	(1)	over
GIRO BANK AGENCY FEES	9	1	under	2	under	0	0	0	-
PAYPOINT AGENCY FEES	49	3	under	3	under	7	9	(2)	over
INTERNET AGENCY FEES	6	1	under	1	under	2	0	2	under
OTHER ADMIN COSTS	15	(3)	over	(2)	over	4	6	(2)	over
CONFERENCES - OFFICIALS	7	1	under	1	under	2	0	2	under
TRAINING	0	0	-	0	-	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	-	1,260	1,260	0	-
ADMINISTRATION	5,644	12	under	10	under	1,354	1,349	5	under
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	2,964	0	-	0	-	601	601	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	3	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	32	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,030	0	-	0	-	601	601	0	-
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	1	under	24	23	1	under
PAYMENT TO EXTERNAL CONSULTANTS	20	(4)	over	(3)	over	5	7	(2)	over
PAYMENT TO CONTRACTORS	100	(4)	over	(2)	over	29	30	(1)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2022/23

	REVISED ANNUAL BUDGET 2022/23	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES									
INTEREST-DEBT CHARGES	18,325	0	-	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	1	1	0	-
CFCR	26,050	0	-	0	-	11,332	11,332	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	0	0	-
FINANCING CHARGES	44,375	0	-	0	-	11,333	11,333	0	-
TOTAL EXPENDITURE	114,773	(9)	over	13	under	32,887	32,862	25	under
INCOME									
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	0	-	(360)	(360)	0	-
FEES AND CHARGES - GENERAL	(4,523)	0	-	(9)	under rec	(570)	(570)	0	-
HOUSE RENTS	(100,503)	0	-	0	-	(25,196)	(25,196)	0	-
LOCK UP RENTS	(2,589)	(8)	under rec	(8)	under rec	(647)	(639)	(8)	under rec
COMMISSION	0	0	-	0	-	0	21	(21)	under rec
INSURANCE RECOVERIES	(250)	0	-	4	over rec	0	(4)	4	over rec
OTHER INCOME	(1,789)	0	-	0	-	(465)	(465)	0	-
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(2,773)	17	over rec	0	-	(924)	(924)	0	-
INCOME	(114,773)	9	over rec	(13)	under rec	(28,162)	(28,137)	(25)	under rec
NET EXPENDITURE	0	0	-	0	-	4,725	4,725	0	-

Revenue Budget Monitoring Statement

Period Ended 15 July 2022 (No.4)

Social Work Resources

Service Departments :-

	Annual Budget £m	Forecast for Year £m	Annual Forecast Variance £m	Budget Proportion to 15/07/22 £m	Actual to Period 4 to 15/07/22 £m	Variance to 15/07/22 £m
Performance and Support	6.522	6.522	0.000	1.588	1.442	0.146 under
Children and Families	38.782	38.782	0.000	11.757	11.924	(0.167) over
Adults and Older People	164.445	164.445	0.000	40.114	39.707	0.407 under
Justice and Substance Misuse	1.735	1.735	0.000	0.634	0.613	0.021 under
Total Finance and Corporate Resources	211.484	211.484	0.000	54.093	53.686	0.407 under

Social Work Resources Variance Analysis 2022/23 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	611k under	Admin and Clerical Staff – 259k under	Performance and Support - 129k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People - 128k under	This is a result of Scheduling assistant vacancies which are being actively recruited.
			Adults and Older People - (247k) over	The overspend is a result of turnover being less than anticipated to date and overtime spend to cover the scheduling assistant vacancies in Homecare.
		Managerial Support Specialist - (183k) over	Justice - 75k under	This is a result of vacancies which are actively being recruited.
			Children and Families - 111k under	This is a result of vacancies which are actively being recruited.
			Adults and Older People - 289k under	This is a result of vacancies which are actively being recruited.
		Basic Grade Social Workers - 364k under		

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Instructors - 116k under	Adults and Older People - 116k under	This underspend relates to the non-filling of vacancies as a consequence of building based day services currently not being fully operational following the COVID-19 pandemic.
		Care Staff - (66k) over	Children and Families-- (44k) over	The overspend relates to the requirement to cover shifts using overtime in the children's homes to fulfil staffing rotas.
		Home Carers - 161k under	Adults and Older People – 161k under	The underspend is a result of vacancies actively being recruited.
Supplies and Services	98k under	Catering Contract - 61k under	Adults and Older People - 61k under	This underspend is a consequence of building based day services currently not being fully operational.
Payments to Contractors	(197k) over	Long Term Care - (200k) over	Children and Families - (200k) over	This overspend is a result of the continuing requirement for children's residential external school placements.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(92k) under recovered	Fees and Charges - General - (209k) under recovered	Adults and Older People - (209k) under recovered	In responding to COVID-19, services in the community are still working at reduced capacity. Service user charges have been adjusted to reflect the services being delivered, resulting in an under recovery of income.
		Fees and Charges - Other Local Authorities - (78k) under recovered	Adults and Older People - (77k) under recovered	Following the pandemic, building based day care services are still 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 - 194k over recovered	Adults and Older People - 194k over recovered	This over recovery reflects funding for the loss of income as a result of the response to COVID-19.

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS									
TEACHERS OVERTIME	0	(1)	over	(2)	over	0	2	(2)	over
ADMIN & CLERICAL STAFF - APT&C BASIC	4,547	154	under	161	under	1,219	1,000	219	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	1	(3)	over	(6)	over	1	13	(12)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	795	16	under	22	under	217	184	33	under
ADMIN & CLERICAL STAFF - APT&C NIC	350	7	under	12	under	95	76	19	under
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	21,703	24	under	21	under	5,235	5,260	(25)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	48	(45)	over	(77)	over	11	127	(116)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	3,533	(13)	over	(23)	over	957	988	(31)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,344	(7)	over	(3)	over	596	607	(11)	over
BASIC GRADE SOCIAL WORKERS BASIC	11,372	113	under	207	under	3,131	2,829	302	under
BASIC GRADE SOCIAL WORKERS OVERTIME	35	(6)	over	(12)	over	7	26	(19)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,102	18	under	25	under	563	522	41	under
BASIC GRADE SOCIAL WORKERS NIC	1,349	17	under	29	under	361	321	40	under
HOSPITAL SOCIAL WORKERS BASIC	403	8	under	14	under	108	94	14	under
HOSPITAL SOCIAL WORKERS OVERTIME	0	(3)	over	(7)	over	0	10	(10)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	76	3	under	4	under	20	17	3	under
HOSPITAL SOCIAL WORKERS NIC	46	0		1	under	12	12	0	
INSTRUCTORS BASIC	1,563	43	under	69	under	422	328	94	under
INSTRUCTORS SUPERANNUATION	266	6	under	8	under	71	61	10	under
INSTRUCTORS NIC	152	6	under	8	under	41	29	12	under
CARE STAFF - APT&C BASIC	17,085	121	under	210	under	4,602	4,463	139	under
CARE STAFF - APT&C OVERTIME	540	(30)	over	(69)	over	153	284	(131)	over
CARE STAFF - APT&C SUPERANNUATION	2,983	(3)	over	(13)	over	802	836	(34)	over
CARE STAFF - APT&C NIC	1,674	0		3	under	451	491	(40)	over
HOME CARERS BASIC	19,973	(13)	over	72	under	5,205	4,944	261	under
HOME CARERS OVERTIME	1,280	(56)	over	(88)	over	235	383	(148)	over
HOME CARERS SUPERANNUATION	3,582	(5)	over	(11)	over	918	900	18	under
HOME CARERS NIC	1,937	9	under	17	under	498	468	30	under
TRAVEL AND SUBSISTENCE	376	(26)	over	(19)	over	57	79	(22)	over
OTHER EMPLOYEE COSTS	8,221	61	under	6	under	139	154	(15)	over
PENSION INCREASES	328	(9)	over	9	under	79	72	7	under
ADDITIONAL PENSION COSTS	6	(5)	over	(15)	over	6	21	(15)	over
EMPLOYEE COSTS	108,670	381	under	553	under	26,212	25,601	611	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS									
RATES	401	0		0		0	0	0	
SCOTTISH WATER - UNMETERED CHARGES	46	(2)	over	1	under	11	14	(3)	over
SCOTTISH WATER - METERED CHARGES	194	2	under	0		34	32	2	under
RENT	451	(2)	over	(5)	over	232	231	1	under
SERVICE CHARGE	0	0		2	under	0	2	(2)	over
PROPERTY INSURANCE	31	0		0		0	0	0	
SECURITY COSTS	3	0		0		1	9	(8)	over
GROUND MAINTENANCE	3	0		1	under	1	0	1	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(3)	over	(3)	over	0	9	(9)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	55	(4)	over	4	under	7	8	(1)	over
ELECTRICITY - CONTRACT	1,129	15	under	8	under	12	7	5	under
GAS	344	(11)	over	16	under	109	106	3	under
JANITOR SERVICE	0	0		(1)	over	0	0	0	
CLEANING CONTRACT	302	(41)	over	(20)	over	297	332	(35)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	115	(1)	over	5	under	36	30	6	under
HEALTH & HYGIENE MATERIALS	0	(7)	over	(6)	over	29	48	(19)	over
WINDOW CLEANING	13	1	under	0		3	1	2	under
PEST CONTROL	1	0		0		0	0	0	
REFUSE UPLIFT	35	6	under	2	under	2	1	1	under
OTHER PROPERTY COSTS	235	(9)	over	1	under	56	51	5	under
PROPERTY COSTS	3,358	(56)	over	5	under	830	881	(51)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES									
COMPUTER EQUIPMENT PURCHASE	669	(1)	over	(5)	over	164	172	(8)	over
COMPUTER EQUIPMENT MAINTENANCE	82	4	under	4	under	5	0	5	under
I.T. EQUIPMENT MAINT-CONTRACT	198	0		10	under	10	9	1	under
I.T. ELECTRONIC MESSAGING	250	2	under	5	under	3	0	3	under
EQUIPMENT, APPARATUS AND TOOLS	142	2	under	11	under	29	1	28	under
SMALL TOOLS	1	0		(2)	over	0	2	(2)	over
AIDS & ADAPTIONS	2,648	(5)	over	(57)	over	381	390	(9)	over
SUPPLIES FOR CLIENTS	501	3	under	8	under	102	88	14	under
FURNITURE - OFFICE	0	(2)	over	(3)	over	0	4	(4)	over
FURNITURE - GENERAL	13	(3)	over	0		3	3	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	18	0		1	under	4	3	1	under
MATERIALS	10	(2)	over	0		2	3	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0		0		0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	0		0		0	1	(1)	over
PROVISIONS - GENERAL	166	2	under	0		40	37	3	under
FOOD PURCHASES WITHIN CONTRACT SERVICE	430	(4)	over	9	under	141	139	2	under
BEVERAGES	39	(2)	over	1	under	8	8	0	
SCHOOL MILK	29	0		0		8	6	2	under
PROTECTIVE CLOTHING & UNIFORMS	213	(28)	over	(2)	over	88	91	(3)	over
LAUNDRY COSTS	4	(1)	over	0		1	2	(1)	over
OTHER SUPPLIES AND SERVICES	161	3	under	5	under	12	5	7	under
CATERING - CONTRACT	434	(1)	over	38	under	247	186	61	under
CATERING - OUTWITH CONTRACT	93	6	under	1	under	2	1	1	under
SUPPLIES AND SERVICES	6,101	(27)	over	24	under	1,250	1,152	98	under
TRANSPORT AND PLANT									
POOL CAR CHARGES-RENTAL	124	(192)	over	4	under	18	18	0	
POOL CAR CHARGES-FUEL	43	3	under	0		19	14	5	under
POOL CAR CHARGES-ADDITIONAL COSTS	7	0		1	under	1	0	1	under
OTHER TRANSPORT COSTS	807	189	under	2	under	179	181	(2)	over
INSURANCE	24	0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	69	1	under	1	under	24	24	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - LEASING	406	1	under	2	under	237	238	(1)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	1	under	0		6	4	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	7	0		1	under	0	0	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	28	2	under	2	under	8	9	(1)	over
FLEET SERVICE CHARGES - FUEL	469	2	under	6	under	109	84	25	under
FLEET SERVICE CHARGES - DRIVERS	2,785	0		0		0	0	0	
HIRE OF EXTERNAL VEHICLES	7	1	under	1	under	2	0	2	under
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	0		(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	4,800	7	under	18	under	603	574	29	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION									
PRINTING AND STATIONERY	141	1	under	0		20	17	3	under
TELEPHONES	202	(1)	over	(7)	over	54	60	(6)	over
MOBILE PHONES	312	2	under	9	under	20	14	6	under
ADVERTISING - RECRUITMENT	4	0		0		0	0	0	
ADVERTISING - OTHER	32	2	under	3	under	1	4	(3)	over
POSTAGES/COURIERS	99	2	under	7	under	15	15	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	42	0		(5)	over	5	7	(2)	over
INSURANCE	70	0		0		0	0	0	
MEDICAL COSTS	37	(1)	over	(3)	over	6	15	(9)	over
LEGAL EXPENSES	255	(1)	over	(24)	over	84	83	1	under
HOSPITALITY / CIVIC RECOGNITION	14	0		0		13	13	0	
OTHER ADMIN COSTS	44	3	under	0		1	0	1	under
CONFERENCES - OFFICIALS (incl associated costs)	6	1	under	1	under	1	0	1	under
TRAINING	63	2	under	2	under	2	2	0	
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0		0	0	0	
ADMINISTRATION	1,731	10	under	(17)	over	222	230	(8)	over
PAYMENT TO OTHER BODIES									
OTHER COMMITTEES OF THE AUTHORITY	347	0		0		0	0	0	
OTHER LOCAL AUTHORITIES	30	1	under	2	under	2	0	2	under
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		(6)	over	12	12	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	4,363	3	under	(53)	over	824	809	15	under
PAYMENTS TO OTHER BODIES	4,071	5	under	32	under	743	717	26	under
PAYMENTS TO HEALTH BOARD	0	0		(3)	over	0	6	(6)	over
INDEPENDENT SCHOOL PLACES	0	(2)	over	(2)	over	0	2	(2)	over
PRIVATE INDIVIDUALS - GENERAL	955	(8)	over	14	under	248	240	8	under
SOCIAL WORK - FOSTER PARENTS	6,282	0		0		2,028	2,036	(8)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	0		0		22	23	(1)	over
SOCIAL WORK - ADOPTION ALLOWANCES	650	0		(10)	over	325	347	(22)	over
DIRECT PAYMENTS	9,056	1	under	5	under	2,755	2,753	2	under
PAYMENT TO OTHER BODIES	25,871	0		(27)	over	6,959	6,945	14	under
PAYMENT TO CONTRACTORS									
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,040	(15)	over	(2)	over	252	255	(3)	over
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	59,114	(130)	over	(155)	over	18,214	18,414	(200)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	33,904	0		0		3,697	3,697	0	
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,505	0		0		255	255	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,180	0		0		146	146	0	
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	21,264	0		0		3,025	3,025	0	
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	6,812	0		0		1,569	1,569	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL PLACEMENTS	3,708	3	under	50	under	854	852	2	under
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	35	0		(48)	over	13	15	(2)	over
SLC MANAGED	0	6	under	6	under	0	(6)	6	under
PAYMENT TO CONTRACTORS	129,562	(136)	over	(149)	over	28,025	28,222	(197)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2022/2023

	REVISED ANNUAL BUDGET SLC 22/23 2	PERIOD 2 VARIANCE AMOUNT	Over/ Under	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
TRANSFER PAYMENTS									
DIRECT ASSISTANCE TO PERSONS	3,758	(2)	over	(5)	over	1,366	1,370	(4)	over
SECTION PAYMENTS	53	1	under	1	under	12	11	1	under
TRANSFER PAYMENTS	3,811	(1)	over	(4)	over	1,378	1,381	(3)	over
FINANCING CHARGES									
LEASING CHARGES - FINANCE	1	0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	1	0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	365	(5)	over	2	under	16	10	6	under
FINANCING CHARGES	367	(5)	over	2	under	16	10	6	under
TOTAL EXPENDITURE	284,271	173	under	405	under	65,495	64,996	499	under
INCOME									
NON RELEVANT GOVERNMENT GRANT	(8,759)	0		2	over rec	(1,645)	(1,645)	0	
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(24,601)	0		0		(6,148)	(6,148)	0	
CONTRIBUTIONS FROM OTHER BODIES	(5,733)	2	over rec	0		(180)	(180)	0	
SALES - SALE OF MEALS	0	0		1	over rec	0	(1)	1	over rec
FEES AND CHARGES - GENERAL	(5,797)	18	over rec	(123)	under rec	(2,189)	(1,980)	(209)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,007)	(30)	under rec	71	over rec	(150)	(72)	(78)	under rec
CHARGES TO HEALTH BOARDS	(26,019)	88	over rec	23	over rec	(1,073)	(1,267)	194	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(233)	(2)	under rec	(5)	under rec	0	0	0	
RENTAL INCOME	(27)	0		0		(7)	0	(7)	under rec
OTHER INCOME	(211)	(4)	under rec	(4)	under rec	(10)	(17)	7	over rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0	0	0	
INCOME	(72,787)	72	over rec	(35)	under rec	(11,402)	(11,310)	(92)	under rec
NET EXPENDITURE	211,484	245	under	370	under	54,093	53,686	407	under

