



Council Offices, Almada Street
Hamilton, ML3 0AA

Wednesday, 20 March 2024

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, 28 March 2024

Time: 14:00

Venue: Hybrid - Committee Room 1, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Yours sincerely

Paul Manning
Chief Executive

Members

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

Substitutes

Archie Buchanan, Elise Frame, Celine Handibode, Susan Kerr

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous meeting** 3 - 6
Minutes of the meeting of the Financial Resources Scrutiny Forum held on 29 February 2024 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3a Capital Budget Monitoring 2023/2024- General Fund Capital Programme** 7 - 26
Report dated 11 March 2024 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 3b Capital Budget Monitoring 2023/2024 - Housing Capital Programme** 27 - 32
Report dated 11 March 2024 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 Revenue Budget Monitoring 2023/2024** 33 - 38
Report dated 1 March 2024 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Revenue Budget Monitoring 2023/2024 - Detailed Resource Analysis** 39 - 110
Report dated 1 March 2024 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

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

For further information, please contact:-

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

FINANCIAL RESOURCES SCRUTINY FORUM

2

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 29 February 2024

Chair:

Councillor Grant Ferguson

Councillors Present:

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

Councillor's Apology:

Councillor Monique McAdams

Attending:

Finance and Corporate Resources

E-A McGonigle, Administration Officer; A Norris, Administration Assistant; L O'Hagan, Finance Manager (Strategy); J Taylor, Head of Finance (Strategy)

Housing and Technical Resources

D Craig, Property Manager (Commercial)

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 1 February 2024 were submitted for approval as a correct record.

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

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

A report dated 12 February 2024 by the Head of Finance (Strategy) was submitted on the position of the General Fund Capital Programme 2023/2024 for the period 1 April to 28 December 2023.

Following approval at the Executive Committee on 24 January 2024, there was a revised General Fund Capital Programme for 2023/2024 totalling £78.296 million which included proposed adjustments to the programme totalling a net increase of £6.600 million, as detailed in Appendix A to the report, in relation to the Glasgow City Region City Deal project at Greenhills Road, East Kilbride.

The revised programme was detailed in Appendix B to the report, with Resource budgets detailed in Appendix C to the report. Programmed funding for the year also totalled £78.296 million and the funding available to support the overall 2023/2024 Capital Programme was detailed in Appendix D to the report.

Current estimates from Resources suggested an outturn of around £72 million. Against the revised budget of £78.296 million, the outturn position meant a net underspend of £6.3 million. This comprised project underspends totalling £8.5 million offset by projects with greater than anticipated spend of £2.2 million. The majority of the variance was due to the timing of spend, resulting in budget required in 2024/2025 rather than 2023/2024. Funding for projects remaining underspent at the financial year-end would be carried forward to allow the projects to be completed in 2024/2025. Details of the underspent projects, which were scheduled for completion in 2024/2025, were listed in Appendix E of the report.

Budget for the period was £34.777 million and spend to 28 December 2023 was £34.088 million, an underspend of £0.689 million, which mainly reflected the timing of spend on a number of projects. Actual funding received to 28 December 2023 was £63.166 million.

The physical progress achieved with the General Fund Capital Programme 2023/2024 at 28 December 2023 was detailed in appendices F to H to the report.

The Head of Finance (Strategy) responded to a member's questions in relation to:-

- ◆ the way that the Council borrowed money for capital expenditure
- ◆ the Strathclyde Partnership for Transport (SPT) Strategic Cycle Infrastructure – Carlisle to Carstairs Cycle Route project

She gave an undertaking to gather further information in relation to the Carlisle to Carstairs Cycle Route project from colleagues in Roads, Transportation and Fleet Services and would share this with the Forum.

The Forum decided: that the position on the General Fund Capital Programme as at 28 December 2023 be noted.

[Reference: Minutes of 1 February 2024 (Paragraph 3a) and Minutes of the Executive Committee of 21 February 2024 (Paragraph 4)]

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

A report dated 12 February 2024 by the Head of Finance (Strategy) was submitted on the position of the Housing Capital Programme 2023/2024 for the period 1 April to 28 December 2023 (Period 10).

The revised Housing Capital Programme for 2023/2024 totalled £67.443 million, as approved by the Executive Committee on 24 January 2024. Programmed funding for the year was £67.443 million.

Budget for the period was £40.985 million and spend to 28 December 2023 was £41.276 million, which represented an overspend of £0.291 million, as detailed in Appendix A to the report. The overspend reflected the number of buy backs, through the open market purchase scheme, which had been progressed earlier than anticipated. Actual funding received at 28 December 2023 was £41.276 million.

Current estimates from Housing and Technical Resources suggested an outturn of £67.443 million. Progress on the Housing Capital Programme would continue to be monitored and updates provided to future meetings of the Forum.

The physical progress achieved with the Housing Capital Programme 2023/2024 at 28 December 2023 was detailed in Appendix B to the report.

The Head of Finance (Strategy) responded to a member's question in relation to the Scottish Government's funding cut to the Affordable Housing Programme for 2024/2025 and whether that would impact on the funding the Council would receive in the next financial year.

The Forum decided: that the position on the Housing Capital Programme as at 28 December 2023 be noted.

[Reference: Minutes of 1 February 2024 (Paragraph 3b) and Minutes of the Executive Committee of 21 February 2024 (Paragraph 4)]

4 Revenue Budget Monitoring 2023/2024

A report dated 24 January 2024 by the Head of Finance (Strategy) was submitted on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April to 28 December 2023 (Period 10), along with a projection for the year to 31 March 2024.

The report and associated appendices:-

- ◆ summarised the previously reported probable outturn position for the Council's General Fund Revenue Account to 31 March 2024
- ◆ provided details on the probable outturn position for the Housing Revenue Account to 31 March 2024
- ◆ provided details of the position of the General Fund Revenue Account and the Housing Revenue Account respectively to 28 December 2023

The outturn position for the General Fund, after transfers to reserves totalling £14.985 million, resulted in an underspend of £9.000 million. It was proposed that the £9.000 million probable outturn underspend be transferred to Reserves with £3.000 million being set aside to support budget pressures in 2024/2025 and the remaining £6.000 million being considered to support the Council's Budget Strategy.

Full details of the Transfers to Reserves had been reported to the meeting of the Executive Committee held on 24 January 2024. The forecast position before and after Transfers to Reserves was detailed in appendices 1 and 2 to the report. Appendix 2 included the probable outturn underspend of £9.000 million as a Transfer to Reserves, resulting in a breakeven position for the Council's 2023/2024 probable outturn.

No update had been received on the position in respect of funding for the maintenance of teacher numbers, previously reported to the meeting of the Forum held on 1 February 2024.

At 28 December 2023, the position on the General Fund Revenue Account, after transfers to reserves, was an underspend of £1.509 million.

At 28 December 2023, the Housing Revenue Account showed a breakeven position and the forecast to 31 March 2024 on the Housing Revenue Account was also a breakeven position.

The Head of Finance (Strategy) responded to a member's questions in relation to:-

- ◆ whether the funding, held back by the Scottish Government for the maintenance of teacher numbers in 2023/2024, had been built into this year's budget
- ◆ the position in terms of funding from the Scottish Government for the maintenance of teacher numbers in 2024/2025

The Forum decided:

- (1) that the Council's breakeven probable outturn position after Transfers to Reserves, as detailed in section 4.1, be noted;
- (2) that the underspend of £1.509 million on the General Fund Revenue Account at 28 December 2023, as detailed in section 5.1, be noted; and
- (3) that the breakeven position on the Housing Revenue Account at 28 December 2023, and the forecast to 31 March 2024 of breakeven, as detailed in sections 6.1 and 6.2, be noted.

[Reference: Minutes of 1 February 2023 (Paragraph 4) and Minutes of the Executive Committee of 24 January 2024 (Paragraph 3) and 21 February 2024 (Paragraph 3)]

5 Revenue Budget Monitoring 2023/2024 – Detailed Resource Analysis

A report dated 24 January 2024 by the Head of Finance (Strategy) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 28 December 2023 (Period 10).

Appendices A to F to the report provided the following information for each Resource and the Housing Revenue Account:-

- ◆ an Executive Summary showing the top-level position for each of the Services within the Resource and the Housing Revenue Account as at 28 December 2023
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 28 December 2023
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 28 December 2023

The Head of Finance (Strategy) responded to members' questions in relation to:-

- ◆ Education Resources' expenditure, specifically around payments to a private contractor for the PPP contract for secondary schools. The Head of Finance (Strategy) undertook to provide further information on the term of the contract to the relevant member
- ◆ variances within Housing and Technical Resources which related to vacancies that were being recruited in line with Service requirements

The Forum decided: that the position as at 28 December 2023 (Period 10) be noted.

[Reference: Minutes of 1 February 2024 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.



Report

3a

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	28 March 2024
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2023/2024 - General Fund Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ update members of the Financial Resources Scrutiny Forum of progress on the Council's General Fund Capital Programme for the period covering 1 April 2023 to 26 January 2024.

2. Recommendation(s)

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

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

3. Background

3.1. The Capital reports attached provide detail on the position as at 26 January 2024 from both a financial and physical perspective.

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

4. General Fund Capital Programme 2023/2024

4.1. **2023/24 Budget:** As reported previously, the budget agreed at Executive Committee on 21 February 2024 was £78.296 million. There were no changes submitted to the Executive Committee on 20 March 2024 for approval. Therefore, the revised budget remains at £78.296 million.

4.2. The revised Programme is detailed in Appendix A with the Resource budgets detailed in Appendix B.

4.3. Programmed funding for the year also totals £78.296 million. The funding available to support the overall 2023/2024 Capital Programme is detailed in Appendix C.

4.4. **2023/2024 Outturn:** As reported previously, estimates from Resources suggest an outturn of around £72 million. Against the revised budget of £78.296 million, this outturn means a net underspend across Resources of £6.3 million. This is made up of project underspends totalling £8.5 million offset by projects with greater than anticipated spend of £2.2 million.

- 4.5. The majority of the variance is due to the timing of spend, resulting in budget required in 2024/2025 rather than 2023/2024. These underspends have been partially offset by a few projects where there are budget overspends predicted this financial year. For these projects, again, this is a timing issue only with funding for the overall spend already identified in the next financial year.
- 4.6. As at 26 January 2024, work continues to clarify the predicted spend position for the General Services Capital Programme for the remainder of this financial year. Funding for projects remaining underspent at the financial year-end will be carried forward to allow the projects to be completed in 2024/2025. Officers will continue to work to maximise spend in 2023/2024.
- 4.7. A list of the main projects which are responsible for the underspend of £8.5 million detailed in section 4.4 and which will now complete in 2024/2025, is included in Appendix D along with their anticipated completion dates.
- 4.8. **General Fund – Period 11 Position:** As noted in section 4.1, the total capital spending programme for the year is £78.296 million.
- 4.9. Appendix C shows budget for the period of £37.171 million and spend to the 26 January 2024 of £36.695 million. The spend is therefore behind programme by £0.476 million and this mainly reflects the timing of spend on a number of projects.
- 4.10. Within Community and Enterprise Resources, recharges for works completed to date on the Roads Carriageway Programme (£0.273m) have still to be processed.
- 4.11. Within Education Resources, spend on the First Steps Community Nursery Extension, Hamilton (£0.163 million) and the Wooddean Early Learning Centre, Bothwell (£0.272 million) are behind schedule due to delays experienced in the programmes of work, and the Free School Meals Expansion programme is behind (£0.216 million) mainly due to delays in receiving kitchen equipment for St. John the Baptist Primary School. These have been partially offset by adaptation works at Uddingston Grammar School (£0.443 million), where the funding requirement for this project had originally been anticipated for 2024/2025.
- 4.12. Finally, spend on the Prioritised Urgent Investment Programme (£0.305 million) within Housing and Technical Resources, is demand led and less than anticipated at this time.
- 4.13. Actual funding received to 26 January 2024 is £66.450 million. This is also detailed in Appendix C.
- 4.14. Relevant officers will continue to closely monitor the generation of all income.

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.

Jackie Taylor
Head of Finance (Strategy)

11 March 2024

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 21 February 2024
- Executive Committee, 20 March 2024

List of Background Papers

- Capital Ledger prints to 26 January 2024

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
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 26 JANUARY 2024

	£m
Total Budget - Approved by Executive Committee, 21 February 2024	78.296
Approved Adjustments - Period 11	-
Total Revised Budget	78.296

	<u>2023/24</u> <u>Budget</u>	<u>Period 11</u> <u>Approved</u> <u>Adjustments</u>	<u>Revised</u> <u>2023/24</u> <u>Budget</u>
<u>Resource</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Community & Enterprise	45.177	-	45.177
Education	14.268	-	14.268
Finance & Corporate	5.333	-	5.333
Housing & Technical	11.488	-	11.488
Social Work	2.030	-	2.030
Other Match Funding	-	-	-
TOTAL CAPITAL PROGRAMME	78.296	-	78.296

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 26 JANUARY 2024

Resource Name	Annual Budget £000	2022/23 C/F £000	Previous Slippage /Adjs £000	Total Original Budget £000	Proposed Adjs £000	Proposed Slippage £000	Total Budget £000	Estimate to Date £000	Actual £000
<u>Community & Enterprise</u>									
Facs, Waste & Grounds	2,286	1,336	(860)	2,762	545	0	3,307	1,269	1,274
Planning & Reg	0	0	0	0	0	0	0	0	0
Enterprise / Sust Dev	29,824	5,035	(25,174)	9,685	2,559	(2,265)	9,979	2,214	2,245
Roads, Tport & Fleet	20,118	5,749	(104)	25,763	9,431	(3,303)	31,891	15,663	15,388
Resource Total	52,228	12,120	(26,138)	38,210	12,535	(5,568)	45,177	19,416	18,907
<u>Education</u>									
Growth/Accom Pressures	7,338	(1,218)	571	6,691	594	(192)	7,093	6,860	7,215
1,140 Hours	3,145	135	-	3,280	0	0	3,280	2,045	1,787
ICT Developments	2,444	(409)	-	2,035	20	0	2,055	928	928
Free School Meals	6,642	69	(40)	6,671	(5,065)	0	1,606	549	333
Inspiring Spaces Programme	-	-	-	-	234	-	234	11	11
Resource Total	19,569	(1,423)	531	18,677	(4,217)	(192)	14,268	10,393	10,274
<u>Finance & Corporate</u>									
IT Services	7,230	(1,283)	(614)	5,333	0	0	5,333	3,587	3,476
Resource Total	7,230	(1,283)	(614)	5,333	0	0	5,333	3,587	3,476
<u>Housing and Technical</u>									
Office Accom	7,250	3,295	91	10,636	299	0	10,935	2,239	2,170
Private Housing Scheme of Assistance	1,000	0	0	1,000	(1,000)	0	-	0	0
Other Housing	0	258	(95)	163	390	0	553	163	162
Resource Total	8,250	3,553	(4)	11,799	(311)	0	11,488	2,402	2,332
<u>Social Work</u>									
Other	1,984	(307)	353	2,030	0	0	2,030	1,643	1,706
Resource Total	1,984	(307)	353	2,030	0	0	2,030	1,643	1,706
Other Match Funding	1,800	-	-	1,800	-	(1,800)	-	-	-
Overall Total	91,061	12,660	(25,872)	77,849	8,007	(7,560)	78,296	37,171	36,695

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 26 JANUARY 2024

	<u>2023/24</u> <u>Original</u> <u>Estimate inc</u> <u>C/F</u>	<u>2023/24</u> <u>Revised</u> <u>Budget</u>	<u>2023/24</u> <u>Budget to</u> <u>26/01/24</u>	<u>2023/24</u> <u>Actual to</u> <u>26/01/24</u>
Expenditure	£m	£m	£m	£m
General Fund Programme	77.849	78.296	37.171	36.695
Income	<u>2023/24</u> <u>Budget</u>	<u>2023/24</u> <u>Revised</u> <u>Budget</u>		<u>2023/24</u> <u>Actual</u> <u>To</u> <u>26/01/24</u>
	£m	£m		£m
Prudential Borrowing	32.075	30.106		30.106
Developers Contributions	0.542	3.219		2.270
Partners (Including SPT, Clyde Windfarm and Transport Scotland)	2.157	3.764		0.634
Scottish Government:				
- Capital Grant	33.985	29.947		25.128
- Cycling, Walking and Safer Routes	1.632	2.284		0.704
- Road Safety Improvement	0.000	0.475		0.000
- Vacant and Derelict Land	2.019	1.519		1.519
- Regeneration Capital Grant	0.737	1.225		0.889
- Place Based Investment	1.510	2.723		2.723
Programme				
-Inspiring School Age Childcare	0.000	0.234		0.000
Spaces Programme				
Glasgow City Region City Deal	0.000	0.000		0.000
Capital Receipts	2.000	1.340		1.017
Specific Reserves	1.192	1.422		1.422
Revenue Contribution	0.000	0.038		0.038
TOTAL FUNDING	77.849	78.296		66.450

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
GENERAL FUND PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 26 JANUARY 2024

Projects with Anticipated Underspends in 2023/2024, which will carry forward into 2024/2025		
Project Name	Project Type	Completion Date
Community and Enterprise Resources		
Phillipshill Cemetery - Extension	Infrastructure	May 2024
Play Parks - Various	Infrastructure	Throughout 2024/25 and beyond
White Bridge Replacement, Chatelherault Country Park – Design	Infrastructure	April 2024
Larkhall Leisure Centre – Design	New Build	January 2025
TACT Hall – Heating Replacement	Refurbishment	May 2024
Priory Changing Pavilion, Blantyre	Refurbishment	September 2024
Rural Development Centre – Lanark	New Build	September 2024
2023/2024 Place Based Investment Programme – Various	Regeneration	September 2024
Vacant & Derelict Land – Cuningar Allotments	Regeneration	May 2024
City Deal Community Growth Areas - Woodfoot Road / Wellhall Road, Hamilton	Infrastructure	March 2025
Lanark Interchange	Infrastructure	June 2024 – ongoing discussions on funding
Education Resources		
Woodside Primary School	Adaptations	August 2024
Uddingston Nursery Expansion	Adaptations	August 2024
Crawforddyke Primary School - Toilet Adaptations	Adaptations	April 2024
Wooddean Early Learning Centre (formerly Clyde Terrace Nursery)	New Build	April 2024
Free School Meals Expansion	Adaptations	Throughout 2024/25 and beyond
Finance and Corporate Resources		
IT Infrastructure	Infrastructure	Throughout 2024/25
Housing and Technical Resources		
Prioritised Urgent Investment	Refurbishment	Throughout 2024/25
Lifecycle Replacement Schools	Refurbishment	Throughout 2024/25
Communities Facilities Fund	Refurbishment	Throughout 2024/25
Council Offices – Brandon Gate	Adaptations	June 2024
CEEF 2023/24 Programme	Refurbishment	June 2024

GENERAL FUND CAPITAL PROGRAMME 2023/24

BUILD EXECUTIVE SUMMARY

PERIOD ENDED 26 JANUARY 2024 (PERIOD 11)

Expenditure Periods

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Programme Status</u>														
Projects Complete	-	4	5	9	14	22	25	55	57	59	60			
Projects on Programme	-	107	112	113	110	106	99	89	89	92	87			
Projects Behind Programme	-	-	-	-	1	-	1	-	-	-	3			
Projects Altered Brief/ Programme	-	1	-	-	-	2	-	-	1	-	-			
Projects Still to Commence	-	8	8	8	9	8	13	15	15	14	16			
	-	120	125	130	134	138	138	159	162	165	166			
<u>Project Status</u>														
Design Feasibility	-	53	54	59	58	59	50	49	38	41	40			
Sketch Design	-	-	-	-	-	-	4	2	3	2	1			
Detailed Design	-	-	-	-	-	-	-	-	-	-	-			
Production Information	-	10	8	8	8	8	7	8	7	9	9			
Tendering	-	21	20	17	19	20	22	23	35	34	34			
On Site	-	32	38	37	35	29	30	22	22	20	22			
Complete	-	4	5	9	14	22	25	55	57	59	60			
	-	120	125	130	134	138	138	159	162	165	166			

General Services Capital Programme 2023/2024

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
First Steps Community Nursery Centre, Hamilton - Extension	Behind Programme	The project timescales have been rescheduled, in agreement with the establishment, to avoid disruption from the internal alteration works.
Wooddean Early Learning Centre, Bothwell	Behind Programme	This project is behind schedule due to water connection works by another party, and which are out with the contractor's control.
Free School Meals	Behind Programme	This project is behind schedule mainly due to delays in receiving kitchen equipment for St John the Baptist Primary School.

GENERAL FUND CAPITAL PROGRAMME 2023/24

NON BUILD EXECUTIVE SUMMARY

PERIOD ENDED 26 JANUARY 2024 (PERIOD 11)

	<u>Expenditure Periods</u>													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>Number of Projects</u>														
Carried Forward 22/23 Programme	-	33	33	33	33	33	33	33	33	33	33			
Approved from 23/24 Programme	-	6	6	7	12	13	13	13	15	14	14			
Total Projects Currently Reported	-	39	39	40	45	46	46	46	48	47	47			

Number of Projects

Projects Completed	-	1	3	3	7	7	8	10	10	11	12			
Projects Ahead of Programme	-	-	-	-	-	-	1	1	1	1	1			
Projects on Programme	-	38	36	37	37	39	37	35	35	35	34			
Projects Behind Programme	-	-	-	-	1	-	-	-	2	-	-			
Projects, Altered Brief/Programme	-	-	-	-	-	-	-	-	-	-	-			
Projects On Hold	-	-	-	-	-	-	-	-	-	-	-			
	-	39	39	40	45	46	46	46	48	47	47			

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

<u>Type</u>		<u>Status</u>
C/F	Halfway Park Play Area Redevelopment	Complete
New	Gilmourton Play Park Redevelopment	Complete
C/F	Hamilton Palace Grounds Sports Pitches	Complete
C/F	Zero Waste Fund	Complete
C/F	Chatelherault Allotments	Complete
New	Symington Play Park Redevelopment	Complete
C/F	Participatory Budgeting - Rutherglen / Cambuslang Footpaths	Complete
C/F	Willie Waddell Sport and Community Centre, Forth – Monoliths	Complete
C/F	Horseshoe Bridge, Calderglenglen	Complete
New	Douglas Primary School – Floodlights	Complete
C/F	Vacant and Derelict Land – Cunningar Phase 2	Complete
C/F	Memorial Headstone Remedial Works	Complete
C/F	Swiss Plus	Ahead of Programme
C/F	Library IT Infrastructure Upgrade Costs	On Programme
New	SLLC - Booking and Admission System	On Programme
C/F	Extension of Cemeteries – Phillipshill Extension	On Programme
New	Ash Die Back	On Programme
C/F	Langlands Boardwalk	On Programme
C/F	Springahll Urban Greenspace Development – Additional Equipment	On Programme
C/F	Bin Storage Areas	On Programme
New	Nature Restoration Fund	On Programme
C/F	Renewal of Play Parks	On Programme
C/F	Greenhall Replacement Bridge	On Programme
C/F	White Bridge Replacement, Chatelherault Country Park	On Programme
New	Calderglenglen Country Park - One Way System & Infrastructure	On Programme
New	Carlisle High Mill Community Facility – Phase 1	On Programme
New	Carnwath Community and Business Enterprise HUB	On Programme
C/F	East Kilbride Town Centre	On Programme
C/F	Rural Development Centre	On Programme
New	Place Based Investment Programme – 2023/2024	On Programme
C/F	Place Based Investment Programme – 2022/2023	On Programme
C/F	Town Centre Regeneration Fund	On Programme
C/F	Hamilton HUB – New Cross Shopping Centre	On Programme
C/F	Vacant and Derelict Land – Cunningar Allotments	On Programme
New	SLC Industrial Infrastructure - Energy Efficiency	On Programme
New	Vacant and Derelict Land – Clyde Cycle Park Phase 2	On Programme
New	Vacant and Derelict Land – Carnwath Community and Business Enterprise HUB	On Programme
C/F	Vacant and Derelict Land – Shawfield Remediation	On Programme
C/F	Glasgow City Region City Deal – Community Growth Areas	On Programme
New	Switched on Fleet	On Programme
C/F	Education Information Communication Technology Solutions for Learning	On Programme
C/F	Information Technology Infrastructure Refresh	On Programme
C/F	Oracle Upgrade	On Programme
C/F	Digital Connectivity	On Programme
C/F	Electronic Document Records Management System	On Programme
C/F	Digital Transformation Fund	On Programme
C/F	Community Alarms	On Programme

GENERAL SERVICES CAPITAL PROGRAMME 2023/24

ROADS EXECUTIVE SUMMARY

PERIOD ENDED 26 JANUARY 2024 (PERIOD 11)

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

Number of Projects

Total Projects Currently Reported - 137 139 142 152 153 160 171 171 174 171

Programme Status

Projects Complete - 14 25 47 58 72 80 95 101 109 121

Projects on Programme - 123 114 94 87 74 75 69 64 55 39

Projects Behind Programme - - - - 2 1 1 1 - 1 1

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

Projects Still to Commence - - - - 4 4 4 6 6 9 10

- 137 139 142 152 153 160 171 171 174 171

Project Status

Briefing - 46 46 4 8 7 8 6 6 9 10

Production Information - 51 51 73 62 51 48 47 40 36 13

Billing - - - - - - - - - - -

Tendering - 2 1 1 1 1 - 1 3 2 7

On Site - 24 16 17 23 22 24 22 21 18 20

Complete - 14 25 47 58 72 80 95 101 109 121

- 137 139 142 152 153 160 171 171 174 171

General Services Capital Programme 2023/2024

Roads Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
SPT Park and Ride Schemes – Lanark Interchange	Behind Programme	This project is behind schedule due to continued discussions on funding between Strathclyde Passenger Transport (SPT) and the Scottish Government. The contract cannot be awarded until these discussions have concluded as this project is dependent on SPT funding continuing into financial year 2024/2025.

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>ROADS / FOOTWAYS INVESTMENT PROGRAMME</u>											
<u>East Kilbride, Rutherglen and Cambuslang Areas</u>											
<u>Strategic Schemes</u>											
Bryce Place, East Kilbride						1	1				
Mackintosh Place, East Kilbride						1	1				
Glen Urquhart, East Kilbride						1	1				
Kirkton Place, East Kilbride						1	1				
Glen Lyon , East Kilbride						1	1				
Singer Road, East Kilbride						1	1				
MacIvor Crescent						1	1				
Drumloch Road, Chapleton						1	1				
Threestanes Road, Strathaven						1	1				
Cornwall Street, East Kilbride						1	1				
Severn Road, East Kilbride						1	1				
Douglasdale, East Kilbride						1	1				
Fairfield Place, East Kilbride						1	1				
Dykehead Highway, Chapleton						1	1				
Muirside Road, Strathaven						1	1				
Tasman Drive, East Kilbride						1	1				
Chalmers Drive and Chalmers Crescent, East Kilbride						1	1				
Macleod Place, East Kilbride						1	1				
Abbotsford Brae, and Ashton Green, East Kilbride						1	1				
Park Drive, East Kilbride						1	1				
Lindsay Road, East Kilbride						1	1				
Clydeford Road, Cambuslang						1	1				
Hamilton Road, Cambuslang						1	1				
Langlea Road, Rutherglen						1	1				
Gilbertfield Road						1	1				
Kenmure Way, Rutherglen						1	1				
Glendaruel Road, Rutherglen						1	1				
<u>Preventative Maintenance Schemes</u>											
Waterfoot Road, Thorntonhall						1	1				
High Brownside and Caldergreen Highway, Strathaven						1	1				
Bents and Station Highway, Glassford						1	1				
Shawtonhill Highway,Chapleton						1	1				
Drumclog Highway, Drumclog						1	1				
Auldhouse Road, Auldhouse						1	1				
Prep works						1	1				
<u>Strategic Patching</u>											
Strategic /machine patching works ~ various locations					1			1			

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>Footways</u>											
Maxwellton Road, East Kilbride					1			1			
Vancouver Drive, East Kilbride						1	1				
Milford, East Kilbride		1						1			
Torrance Road, East Kilbride		1						1			
Threestanes Road, Strathaven						1	1				
<u>Hamilton Area</u>											
<u>Strategic Schemes</u>											
A72 Lanark Road, Cornsilloch, Larkhall						1	1				
Pollock Avenue, Hamilton						1	1				
Low Patrick Street, Hamilton						1	1				
A71 Stonehouse By-Pass						1	1				
Strathaven Road, Hamilton	1										1
Muttonhole Road, Hamilton (Phase 1)						1	1				
Bothwell Road, Service Road						1	1				
Douglas Street, Hamilton						1	1				
Old Bothwell Road, Bothwell						1	1				
Main Street, Blantyre		1						1			
<u>Preventative Maintenance Schemes</u>											
Wee Sunnyside Road, Quarter						1	1				
Udston Road, Stonehouse						1	1				
Cauldwakening Highway, Blantyre						1	1				
2024/25 Preparatory patching					1			1			
<u>Strategic Patching</u>											
Forest Avenue, Hamilton						1	1				
Swisscott Avenue, Hamilton	1										1
Woodhead Crescent, Hamilton						1	1				
Farm Road, Blantyre						1	1				
Bothwell Road (Phase1), Uddingston						1	1				
Bothwell Road (Phase 2), Uddingston						1	1				
Drygate Street, Larkhall						1	1				
Millheugh, Larkhall						1	1				
Boswell Drive, Blantyre						1	1				
Wellcroft Road, Hamilton	1										1
A723 Motherwell Road, Hamilton						1	1				
<u>Footways</u>											
Third Road, Blantyre						1	1				
Watson Street / Watson Place , Blantyre						1	1				
Jedburgh Street, Blantyre						1	1				
Main Street, Uddingston						1	1				
Avon Road, Larkhall						1	1				
Silverton Place , Hamilton						1	1				
Clarkwell Terrace, Hamilton						1	1				
Darngaber Gardens, Quarter						1	1				

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>Clydesdale Area</u>											
<u>Strategic Schemes</u>											
Wilton Road, Carluke Phase 1						1	1				
Wilton Road, Carluke Phase 2						1	1				
A70 Ravenstruther						1	1				
A73 - Duneatonfoot to Robertson						1	1				
B7016 Braehead to Carnwath						1	1				
A721 Elsrickle						1	1				
A706 Forth to Boundary						1	1				
A73 Lanark Road, Carluke						1	1				
A70, Glespin to Douglas						1	1				
A702 Abington to dalveen pass(Elvanfoot)						1	1				
B7016 Libberton Muir - Roseburgh Bridge		1						1			
B7018 Lesmahagow Road, Kirkfieldbank						1	1				
Harestanes Road, Braidwood						1	1				
Hillhead Road, Covington						1	1				
Corra Mill Road / Blair Road, Crossford						1	1				
Springhill Gardens, Lanark		1						1			
Lythgow Way, Lanark						1	1				
Carstairs Road / Strawfrank Road, Carstairs					1			1			
<u>Preventative Maintenance Schemes</u>											
Hawksland Road						1	1				
C36 from A702 to Newholm Corner						1	1				
C26 from A73 to Warrenhill towards Carmichael						1	1				
B7055 from near Marchlands to Greenhills						1	1				
C37 from B7016 to Eastwood Farm						1	1				
C37 Tarbrax Village Rd to C203						1	1				
Greenshields Road from B7016 wester Gladstone						1	1				
Kirkfieldbank Road wellshields to Eastertown Road						1	1				
Cumberhead to Porterhall Xroads						1	1				
Surface Dressing ~ Patching for year 2024/25						1	1				
<u>Strategic Patching</u>											
Gallowhill Road, Lanark	1										1
Moor Road, Cartland						1	1				
Tanhill Road						1	1				
Cocklaw Road, Elsrickle						1	1				
C29 and Glentisset Rd to A73 (Clyde Bridge)		1						1			
<u>Footways</u>											
Station Road, Law		1						1			
Springfield Gardens, Lanark					1			1			
Carlisle Road, Blackwood		1						1			
Wilton Road, Carluke						1	1				

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>PARTICIPATORY BUDGET</u>											
<u>East Kilbride/Cambuslang and Rutherglen Areas</u>											
<u>Footways</u>											
Cairns Road, Cambuslang						1	1				
Woodlands Crescent, Cambuslang						1	1				
Hamilton Road, Cambuslang						1	1				
<u>Hamilton Area</u>											
<u>Footways</u>											
Main Street, Blantyre						1	1				
Avonside Grove, Hamilton						1	1				
<u>Clydesdale Area</u>											
<u>Footways</u>											
Wilton Road, Carluke PH1						1	1				
Bloomgate, Lanark					1			1			
St Leonard Steet, Lanark		1						1			
<u>ROADS REFURBISHMENT BUDGET</u>											
<u>Structures projects</u>											
Thankerton Boat Bridge						1	1				
Mousemill Road Retaining Wall						1	1				
Daer Brige (options appraisal only)						1	1				
Duke St MSCP					1			1			
Waterside Bridge						1	1				
Cornwall Street Footbridge	1										1
Culterallers Bridge						1	1				
Greenhills Footbridge						1	1				
Cattle Grids ~ Fallside Road					1			1			
<u>Traffic and Transportaion</u>											
A73 at former Law hospital site						1	1				
Various minor works					1			1			
<u>Lighting ~ LED & Columns</u>											
Renewal of street lighting infrastructure ~ Poles and cabling various locations					1			1			
<u>BRIDGES</u>											
Clyde Bridge ~ Replacement of existing structure					1			1			
<u>20MPH/30MPH ROAD AND PLACE CRITERIA ASSESSMENT</u>											
Road assessments for speed limits in appropriate areas					1			1			
<u>ELECTRIC VEHICLE INFRASTRUCTURE FUND</u>											
Development of Strategy and Expansion Plans (Desktop exercise)	1										1

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>CYCLING, WALKING AND SAFER ROUTES</u>											
Active Travel routes at schools											
Lining works at various schools						1	1				
Maxwellton Avenue - Physical Island Build Out						1	1				
Pedestrian and cycle improvements											
Burnbank Road & Whitehill Road, Hamilton						1	1				
Toucan Crossing Installations											
High Common Rd./Blacklaw Dr						1	1				
Fallside Road @ Hospital						1	1				
Stonelaw Rd / Melrose Ave					1			1			
Stonelaw/Dryburgh					1			1			
Cycle Schemes											
West Mains Road (EK Rail Station to Creighton Grove) ~ Ph 1.2						1	1				
Churchill Av / Whitemoss Av ~ Ph1.5 (also funded by SPT Cyle Routes)						1	1				
West Mains Road ~ Ph1.4	1										1
Bothwell to Uddingston Cycle Route	1										1
<u>SPT GRANT FUNDED PROJECTS</u>											
SPT ~ BUS INFRASTRUCTURE WORKS											
Stonelaw Road Corridor ~ bus stop improvements						1	1				
Stonelaw Road Corridor ~ bus shelter installations						1	1				
Stonelaw Road/Burnside Road ~ additional works					1			1			
High St, Biggar ~ bus layover area	1										1
SPT ~ PARK AND RIDE SCHEMES											
Lanark P&R (Former Alstons yard site)						1	1				
Lanark Interchange				1					1		
Hairmyres P&R (Design works only)		1						1			
SPT ~ STRATEGIC CYCLE INFRASTRUCTURE											
NCN74 realignment at Raploch Pitches						1	1				
Carlisle to Carstairs ~ Cycle Route. Land ownership transfer (Works 24/25)		1						1			
Town Centre Cycle Parking		1						1			
SPT ~ REGIONAL CONGESTION REDUCTION MEASURES											
Stewart St/Castleknowe Road, Carlisle						1	1				
Keir Hardie Rd / Machan Road, Larkhall						1	1				
Bus Priority ~ Uddingston, Larkhall, Carlisle & Lanark					1			1			
SPT ~ CASUALTY REDUCTION MEASURES											
A749 East Kilbride/Glasgow Rd - Enhanced signs and refresh road markings						1	1				
Bloomgate / Westport, Lanark ~ Ped refuge and islands and resurfacing works					1			1			
A73, Boghall to Carlisle ~ Lining, road studs and chevrons				1				1			
A73 Briardwood to Lanark ~ signage and lining				1				1			
A72, Place Grounds Road ~ anti-skid surfacing	1										1

Project Title	PROJECT STATUS						PROGRAMME STATUS				
	Briefing / Programme	Production Information	Billing	Tendering	On Site	Complete	Projects Complete	Projects on Programme	Projects Behind Programme	Projects altered Brief / Programme	Projects Held
<u>CITY DEAL PROJECTS</u>											
Cathkin ~ Loss of value and Noise Insulation Regulations surveys					1			1			
Stewartfield Way		1						1			
Greenhills/Strathaven Road					1			1			
<u>ROAD SAFETY INFRASTRUCTURE FUNDING</u>											
A721 ~ Signing lining and installation of road studs				1				1			
A70 ~ Signing lining and installation of road studs				1				1			
A706 ~ Lining and installation of road studs				1				1			
A72 Kirkfieldbank ~ Lining						1	1				
A73 Hyndford Bridge ~ high friction surfacing				1				1			
Calderwood Square, EK ~ traffic signal and junction improvements					1			1			
	10	13	0	7	20	121	121	39	1	0	10

Report

3b

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	28 March 2024
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Capital Budget Monitoring 2023/2024 - Housing Capital Programme
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1. Purpose of Report

1.1. The purpose of the report is to:

- ♦ update members of the Financial Resources Scrutiny Forum of progress on the Council's Housing Capital Programme for the period covering 1 April 2023 to 26 January 2024.

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 26 January 2024 from both a financial and physical perspective.

3.2. Appendix A shows the financial position of the Housing Capital Programme, with the physical progress detailed in Appendix B.

4. 2023/2024 Housing Capital Programme

4.1. **2023/24 Budget:** Appendix A summarises the position on the Housing programme as at 26 January 2024. The revised capital programme for the year is £67.443 million, as approved by the Executive Committee on 21 February 2024.

4.2. Programmed funding for the year also totals £67.443 million. The funding sources are also detailed in Appendix A.

4.3. **2023/2024 Outturn:** Current estimates from Housing and Technical Resources suggest an outturn of £67.443 million. Progress on the Housing Capital Programme will continue to be monitored and updates will be provided to future meetings of this Forum.

4.4. **Period 11 Position:** Budget for the period is £43.225 million and spend to 26 January 2024 amounts to £45.478 million. This results in the Housing Programme being £2.253 million ahead of programme. This is due to the number of buy backs, through the open market purchase scheme, which have been progressed earlier than anticipated.

4.5. As at 26 January 2024, £45.478 million of funding had been received.

5. Employee Implications

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

6. Financial Implications

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

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

Jackie Taylor

Executive Director (Finance and Corporate Resources)

11 March 2024

Link(s) to Council Values/Priorities/Outcomes

- Accountable, effective, efficient and transparent

Previous References

- Executive Committee, 21 February 2024

List of Background Papers

- Capital Ledger prints to 26 January 2024

Contact for Further Information

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

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

SOUTH LANARKSHIRE COUNCIL
CAPITAL EXPENDITURE 2023/24
HOUSING PROGRAMME
FOR PERIOD 1 APRIL 2023 TO 26 JANUARY 2024

	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m	<u>2023/24</u> <u>Budget to</u> <u>26/01/24</u> £m	<u>2023/24</u> <u>Actual to</u> <u>26/01/24</u> £m
Expenditure				
2023/24 Budget	63.916	67.443	43.225	45.478
	<u>2023/24</u> <u>Original</u> <u>Budget</u> £m	<u>2023/24</u> <u>Revised</u> <u>Budget</u> £m		<u>2023/24</u> <u>Actual to</u> <u>26/01/24</u> £m
Income				
Capital Receipts	0.000	1.683		1.905
Capital Receipts – Land Sales	0.000	0.000		0.018
Capital Funded from Current Revenue	27.162	27.162		27.162
Prudential Borrowing	17.302	23.166		8.419
Scottish Government Specific Grant:				
- New Build	16.632	10.048		7.843
- Open Market Purchase Scheme	2.700	5.264		0.000
- Mortgage to Rent	<u>0.120</u>	<u>0.120</u>		<u>0.131</u>
	<u>63.916</u>	<u>67.443</u>		<u>45.478</u>

HOUSING CAPITAL PROGRAMME 2023/2024

EXECUTIVE SUMMARY

PERIOD ENDED 26 JANUARY 2024

Expenditure Periods

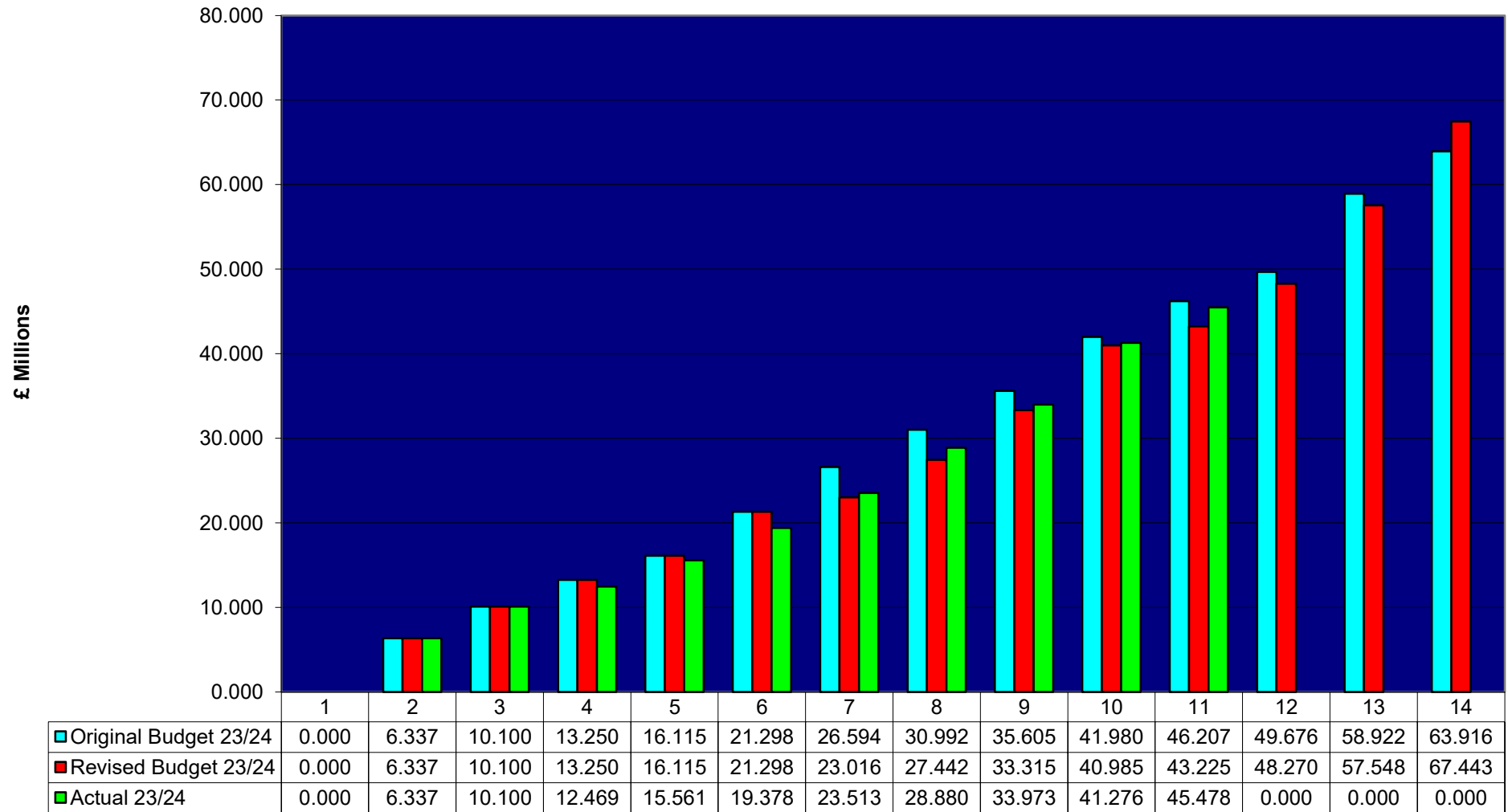
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>Programme Status</u>														
Projects Complete	-	5	9	12	13	16	20	22	22	23	27			
Projects on Programme	-	96	89	92	93	101	96	96	102	115	104			
Projects Behind Programme	-	7	7	4	5	4	6	6	3	-	3			
Projects Altered Brief/Programme	-	2	6	4	7	1	3	5	7	3	6			
Projects Still to Commence	-	25	27	27	28	24	23	23	23	23	24			
	-	135	138	139	146	146	148	152	157	164	164			
<u>Project Status</u>														
Design Feasibility	-	68	63	59	66	56	49	52	51	57	55			
Sketch Design	-	-	1	1	1	1	1	1	1	1	1			
Detailed Design	-	-	-	-	-	-	-	-	1	1	1			
Production Information	-	8	10	13	12	12	12	13	12	12	8			
Tendering	-	29	32	31	30	38	45	41	46	46	47			
On Site	-	25	23	23	24	23	21	23	24	24	25			
Complete	-	5	9	12	13	16	20	22	22	23	27			
	-	135	138	139	146	146	148	152	157	164	164			

Housing Capital Programme 2023/2024

Build Variance Explanations

<u>Project Name</u>	<u>Status</u>	<u>Variance Explanation</u>
Various Properties - East Kilbride Area - Window & Door Replacement	Behind Programme	This project is behind programme as a result of access issues.
Wingate Park Sheltered Housing - Internal Area Upgrade	Behind Programme	This project is behind programme as a result of additional electrical works required, which have delayed the works on site.
Blairbeth & Spittal Estate - External Fabric Upgrade & Balcony Work	Behind Programme	This project is behind programme as a result of the cold weather delaying the concrete repairs.

HRA Capital Expenditure Profile Graph 23/24



Report

4

Report to: **Financial Resources Scrutiny Forum**
 Date of Meeting: **28 March 2024**
 Report by: **Executive Director (Finance and Corporate Resources)**

Subject: **Revenue Budget Monitoring 2023/2024**

1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ advise the Forum on the overall financial position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April 2023 to 26 January 2024, and a projection for the year to 31 March 2024

2. Recommendation(s)

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

- (1) that the Council's breakeven probable outturn position after Transfers to Reserves (section 4.1), be noted;
- (2) that the underspend of £2.617 million on the General Fund Revenue Account at 26 January 2024 (section 5.1), be noted; and
- (3) that the breakeven position on the Housing Revenue Account at 26 January 2024, and the forecast to 31 March 2024 of breakeven (sections 6.1 and 6.2), be noted.

3. Background

3.1. This report will summarise the previously reported Probable Outturn position for the Council's General Fund Revenue Account to 31 March 2024 (section 4). Sections 5 and 6 provide the position on the General Fund Account and the Housing Revenue Account for the current period 1 April 2023 to 26 January 2024, respectively.

4. 2023/2024 General Services Probable Outturn

4.1. As reported previously, the 2023/2024 probable outturn position for the General Fund presented an underspend of £9.000 million. This underspend was after proposed Transfers to Reserves totalling £14.985 million. It was proposed that the £9.000 million probable outturn underspend be transferred to Reserves with £3.000 million being set aside to support budget pressures in 2024/2025 and the remaining £6.000 million be considered to support the Council's Budget Strategy, including pay.

4.2. Full details of the Transfers to Reserves were included in the 24 January 2024 report to the Executive Committee. The forecast position before and after Transfers to Reserves is shown in appendices 1 and 2. The position presented in Appendix 2 includes the probable outturn underspend of £9.000 million as a Transfer to Reserves resulting in a breakeven position for the Council's 2023/2024 Probable Outturn.

4.3. **Teacher Numbers:** As previously reported, the Cabinet Secretary had held back £45.5 million of funding nationally for the maintenance of Teacher Numbers, until after the 2023 Census details are received by the Government, and until councils provide

assurance that they have maintained teacher numbers and pupil support numbers at the 2022 level. For the Council, this amounted to £2.934 million. As part of the Local Government Finance Order issued on 29 February 2024, the held back funds have now been released to the Council.

5. 2023/2024 General Services Monitoring Position

- 5.1. **Financial Position as at 26 January 2024:** As at 26 January 2024, the position on the General Services budget is a net underspend of £2.617 million, after Transfers to Reserves. This is shown in Appendix 2 with the position before Transfers to Reserves in Appendix 1 for information.
- 5.2. The underspend of £2.617 million to date differs from the breakeven Probable Outturn position as the net underspend on Council Tax (£3.262 million) and the 2023/2024 Probable Outturn underspend to be transferred to Reserves (£9.000 million) have not been included in the position to date. These variances will materialise at financial year-end.

6. Housing Revenue Account Position

- 6.1. **Financial Position as at 26 January 2024:** Appendix 3 of the report shows a breakeven position against the phased budget on the Housing Revenue Account.
- 6.2. **Probable Outturn Position:** Appendix 3 also shows the forecast position for the financial year, being a breakeven position for the Housing Revenue Account.
- 6.3. This breakeven position includes a lower than budgeted Transfer from Reserves being required in the financial year. It is assumed that the increased level of costs experienced will be offset by an underspend in Loan Charges this financial year.
- 6.4. The reduction in Loan Charges is anticipated in 2023/2024 as a result of utilising an in-year benefit from the Housing Revenue Account Loans Fund Review. The Loans Fund Review is detailed in the 2024/2025 budget setting report for the Housing Revenue Account which was approved by Members at Council on 21 February 2024.

7. Employee Implications

- 7.1. None.

8. Financial Implications

- 8.1. As detailed in sections 4 to 6 of the report.

9. Climate Change, Sustainability and Environmental Implications

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

10. Other Implications

- 10.1. The main risk associated with the Council's Revenue Budget is that there is an overspend. As detailed in section 4, inflationary and budget pressures this year increase the risk of overspend, however, we have mitigated this going forwards through providing additional funds in future years budget strategy, and through the one-off use of reserves in the current year.
- 10.2. We will also continue to monitor the actual impact through 4 weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the Probable Outturn exercise included in this report ensures early warning for corrective action to be taken where appropriate.

11. Equality Impact Assessment and Consultation Arrangements

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

Jackie Taylor

Executive Director (Finance and Corporate Resources)

1 March 2024

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ Financial Resources Scrutiny Forum – 29 February 2024
- ◆ Executive Committee – 20 March 2024

List of Background Papers

- ◆ Financial Ledger and budget monitoring results to 26 January 2024

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

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

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (BEFORE Transfers)
Period Ended 26 January 2024 (No.11)

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 26/01/24	Actual to Period 11 26/01/24	Variance to 26/01/24	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	139.295	139.055	0.240	112.063	111.859	0.204	under
Facilities, Waste and Grounds	83.216	82.889	0.327	64.042	63.623	0.419	under
Leisure and Culture Services	23.227	23.044	0.183	22.445	22.289	0.156	under
Planning and Regulatory Services	5.382	5.018	0.364	4.631	4.350	0.281	under
Enterprise and Sustainable Development	5.973	5.664	0.309	3.784	3.479	0.305	under
Roads, Transportation and Fleet	21.497	22.440	(0.943)	17.161	18.118	(0.957)	over
Education Resources	439.709	440.004	(0.295)	352.207	352.405	(0.198)	over
Education	439.709	440.004	(0.295)	352.207	352.405	(0.198)	over
Finance and Corporate Resources	45.240	45.456	(0.216)	44.833	45.038	(0.205)	over
Finance Services - Strategy	2.306	2.272	0.034	2.910	2.858	0.052	under
Finance Services - Transactions	20.586	20.767	(0.181)	16.347	16.490	(0.143)	over
Audit and Compliance Services	0.411	0.417	(0.006)	0.493	0.517	(0.024)	over
Information Technology Services	5.542	5.542	0.000	9.410	9.442	(0.032)	over
Communications and Strategy Services	2.966	2.966	0.000	2.724	2.720	0.004	under
Administration and Licensing Services	4.510	4.730	(0.220)	4.243	4.405	(0.162)	over
Personnel Services	8.919	8.762	0.157	8.706	8.606	0.100	under
Housing and Technical Resources	17.592	16.082	1.510	26.476	26.476	0.000	-
Housing Services	10.229	8.673	1.556	8.763	8.702	0.061	under
Property Services	7.363	7.409	(0.046)	17.713	17.774	(0.061)	over
Social Work Resources	239.322	239.322	0.000	180.385	180.385	0.000	-
Performance and Support Services	6.686	6.501	0.185	5.149	4.891	0.258	under
Children and Families	48.943	49.233	(0.290)	39.083	39.474	(0.391)	over
Adults and Older People	182.252	182.252	0.000	134.552	134.552	0.000	-
Justice and Substance Misuse	1.441	1.336	0.105	1.601	1.468	0.133	under
Joint Boards	2.053	2.053	0.000	1.737	1.737	0.000	-
	883.211	881.972	1.239	717.701	717.900	(0.199)	over

<u>Committee</u>	Annual Budget	Annual Forecast BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Budget Proportion To 26/01/24	Actual to Period 11 26/01/24	Variance to 26/01/24	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	883.211	881.972	1.239	717.701	717.900	(0.199)	over
CFCR	0.038	0.038	0.000	0.000	0.000	0.000	-
Loan Charges	38.796	29.340	9.456	0.000	0.000	0.000	-
Corporate Items	(5.093)	(12.127)	7.034	1.137	(1.883)	3.020	under
Investments – 2023/24 (T/f to Reserves)	2.994	0.000	2.994	0.000	0.000	0.000	-
2023/2024 Probable Outturn Underspend (T/f to Reserves)	0.000	0.000	0.000	0.000	0.000	0.000	-
Total Expenditure	919.946	899.223	20.723	718.838	716.017	2.821	under
Council Tax	179.102	182.394	3.292	137.771	137.771	0.000	-
Less: Council Tax Reduction Scheme	(23.278)	(23.308)	(0.030)	(17.906)	(17.906)	0.000	-
Net Council Tax	155.824	159.086	3.262	119.865	119.865	0.000	-
General Revenue Grant	350.757	350.757	0.000	296.794	296.794	0.000	-
Non-Domestic Rates	341.536	341.536	0.000	288.992	288.992	0.000	-
Transfer from Reserves	71.829	71.829	0.000	71.829	71.829	0.000	-
Total Income	919.946	923.208	3.262	777.480	777.480	0.000	-
Net Expenditure / (Income)	0.000	(23.985)	23.985	(58.642)	(61.463)	2.821	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report (AFTER Transfers)
Period Ended 26 January 2024 (No.11)

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 26/01/24	Actual to Period 11 26/01/24	Variance to 26/01/24	
Departments:	£m	£m	£m	£m	£m	£m	
Community and Enterprise Resources	139.295	139.295	0.000	112.063	112.063	0.000	
Facilities, Waste and Grounds	83.216	82.889	0.327	64.042	63.623	0.419	under
Leisure and Culture Services	23.227	23.244	(0.017)	22.445	22.459	(0.014)	over
Planning and Regulatory Services	5.382	5.018	0.364	4.631	4.350	0.281	under
Enterprise and Sustainable Development	5.973	5.664	0.309	3.784	3.479	0.305	under
Roads, Transportation and Fleet	21.497	22.480	(0.983)	17.161	18.152	(0.991)	over
Education Resources	439.709	440.004	(0.295)	352.207	352.405	(0.198)	over
Education	439.709	440.004	(0.295)	352.207	352.405	(0.198)	over
Finance and Corporate Resources	45.240	45.456	(0.216)	44.833	45.038	(0.205)	over
Finance Services - Strategy	2.306	2.272	0.034	2.910	2.858	0.052	under
Finance Services - Transactions	20.586	20.767	(0.181)	16.347	16.490	(0.143)	over
Audit and Compliance Services	0.411	0.417	(0.006)	0.493	0.517	(0.024)	over
Information Technology Services	5.542	5.542	0.000	9.410	9.442	(0.032)	over
Communications and Strategy Services	2.966	2.966	0.000	2.724	2.720	0.004	under
Administration and Licensing Services	4.510	4.730	(0.220)	4.243	4.405	(0.162)	over
Personnel Services	8.919	8.762	0.157	8.706	8.606	0.100	under
Housing and Technical Resources	17.592	17.592	0.000	26.476	26.476	0.000	-
Housing Services	10.229	10.158	0.071	8.763	8.702	0.061	under
Property Services	7.363	7.434	(0.071)	17.713	17.774	(0.061)	over
Social Work Resources	239.322	239.322	0.000	180.385	180.385	0.000	-
Performance and Support Services	6.686	6.501	0.185	5.149	4.891	0.258	under
Children and Families	48.943	49.233	(0.290)	39.083	39.474	(0.391)	over
Adults and Older People	182.252	182.252	0.000	134.552	134.552	0.000	-
Justice and Substance Misuse	1.441	1.336	0.105	1.601	1.468	0.133	under
Joint Boards	2.053	2.053	0.000	1.737	1.737	0.000	-
	883.211	883.722	(0.511)	717.701	718.104	(0.403)	over

<u>Committee</u>	Annual Budget	Annual Forecast AFTER Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion To 26/01/24	Actual to Period 11 26/01/24	Variance to 26/01/24	
	£m	£m	£m	£m	£m	£m	
Service Departments Total	883.211	883.722	(0.511)	717.701	718.104	(0.403)	over
CFCR	0.038	0.038	0.000	0.000	0.000	0.000	-
Loan Charges	38.796	38.598	0.198	0.000	0.000	0.000	-
Corporate Items	(5.093)	(11.144)	6.051	1.137	(1.883)	3.020	under
Investments – 2023/24 (T/f to Reserves)	2.994	2.994	0.000	0.000	0.000	0.000	-
2023/204 Probable Outturn Underspend (T/f to Reserves)	0.000	9.000	(9.000)	0.000	0.000	0.000	-
Total Expenditure	919.946	923.208	(3.262)	718.838	716.221	2.617	under
Council Tax	179.102	182.394	3.292	137.771	137.771	0.000	-
Less: Council Tax Reduction Scheme	(23.278)	(23.308)	(0.030)	(17.906)	(17.906)	0.000	-
Net Council Tax	155.824	159.086	3.262	119.865	119.865	0.000	-
General Revenue Grant	350.757	350.757	0.000	296.794	296.794	0.000	-
Non-Domestic Rates	341.536	341.536	0.000	288.992	288.992	0.000	-
Transfer from Reserves	71.829	71.829	0.000	71.829	71.829	0.000	-
Total Income	919.946	923.208	3.262	777.480	777.480	0.000	-
Net Expenditure / (Income)	0.000	0.000	0.000	(58.642)	(61.259)	2.617	under

SOUTH LANARKSHIRE COUNCIL
Revenue Budget Monitoring Report
Period Ended 26 January 2024 (No.11)
Housing Revenue Account

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion to 26/01/24	Actual to Period 11 26/01/24	Variance to 26/01/24		%	Note
	£m	£m	£m	£m	£m	£m			
Employee Costs	15.310	15.401	(0.091)	12.343	12.409	(0.066)	over	(0.5%)	
Property Costs	50.929	56.610	(5.681)	34.269	38.885	(4.616)	over	(13.5%)	1
Supplies & Services	0.653	0.691	(0.038)	0.557	0.551	0.006	under	(1.1%)	
Transport & Plant	0.196	0.189	0.007	0.119	0.113	0.006	under	5.0%	
Administration Costs	5.570	5.597	(0.027)	0.427	0.443	(0.016)	over	(3.7%)	
Payments to Other Bodies	2.974	2.979	(0.005)	1.696	1.703	(0.007)	over	(0.4%)	
Payments to Contractors	0.100	0.145	(0.045)	0.068	0.068	0.000	-	0.0%	
Transfer Payments	0.000	0.000	0.000	0.000	0.000	0.000	-	0.0%	
Financing Charges	27.162	27.162	0.000	25.167	25.167	0.000	-	0.0%	
Total Controllable Expenditure	102.894	108.774	(5.880)	74.646	79.339	(4.693)	over	(6.3%)	
Total Controllable Income	(115.940)	(116.768)	0.828	(85.715)	(85.908)	0.193	over recovered	0.2%	2
Transfer to/(from) Balance Sheet	(4.907)	(0.853)	(4.054)	(3.118)	(1.123)	(1.995)	under recovered	(64.0%)	3
Net Controllable Expenditure	(17.953)	(8.847)	(9.107)	(14.187)	(7.692)	(6.495)	over	(45.8%)	
Add: Non Controllable Budgets									
Financing Charges	17.953	8.847	9.107	6.495	0.000	6.495	under	(100.0%)	
Total Budget	0.000	0.000	0.000	(7.692)	(7.692)	0.000	-	0.0%	

Variance Explanations

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

Virements

None.

Report

5

Report to:	Financial Resources Scrutiny Forum
Date of Meeting:	28 March 2024
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Revenue Budget 2023/2024 - Detailed Resource Analysis
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update members of the Financial Resources Scrutiny Forum on the Council's revenue budget for 2023/2024

2. Recommendation(s)

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

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

3. Background

3.1. The individual reports attached provide detailed information on each of the Resource Revenue Budgets for the period to 26 January 2024. The detailed papers cover the General Services and also the Housing Revenue Account.

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

- ◆ an Executive Summary showing the top-level position
- ◆ details of the most significant variances across Subjective headings and across Services
- ◆ a line-by-line trend analysis of the total Resource expenditure and income across Subjective headings

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

4. Employee Implications

4.1. None

5. Financial Implications

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

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Jackie Taylor

Executive Director (Finance and Corporate Resources)

1 March 2024

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, Effective, Efficient and Transparent

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Ledger prints to 26 January 2024

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 Statement

Period Ended 26 January 2024 (No 11)

Community and Enterprise Resources

Committee

Service Departments :-

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

Position Before Transfer to Reserves

Transfers to Reserves as at 26 January 2024

Position After Transfer to Reserves at 26 January 2024

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 26/01/24	Actual to Period 11 26/01/24	Variance 26/01/24
£m	£m	£m	£m	£m	£m
83.216	82.889	0.327	64.042	63.623	0.419 under
23.227	23.044	0.183	22.445	22.289	0.156 under
5.382	5.018	0.364	4.631	4.350	0.281 under
5.973	5.664	0.309	3.784	3.479	0.305 under
21.497	22.440	(0.943)	17.161	18.118	(0.957) over
139.295	139.055	0.240	112.063	111.859	0.204 under
0.000	0.240	(0.240)	0.000	0.204	(0.204) over
139.295	139.295	(0.000)	112.063	112.063	0.000 under

Community and Enterprise Resources Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	3,377k under	APT&C Basic/Superannuation/NI - 4,052k under	Facilities, Waste and Grounds Services - 2,073k under	The variances are mainly due to vacant posts, with recruitment currently being progressed.
			Planning and Regulatory Services - 294k under	
			Enterprise and Sustainable Development - 302k under	
			Roads, Transportation and Fleet Services - 1,383k under	
		Overtime - (572k) over	Facilities, Waste and Grounds Services - (546k) over	The overtime variance is mainly within Grounds and due to vehicle checks, verge maintenance works and weekend work at cemeteries and golf courses. There is also an overspend within Waste due to high staff absences, and vehicle availability as a result of outstanding vehicle repairs. It is currently offset by underspends in basic pay (above).

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont.)		Additional Pension Costs - (60k) over	Facilities, Waste and Grounds Services - (49k) over	The overspend relates to the ongoing cost of early retirals.
Property Costs	(190k) over	<u>Rent - (22k) over</u> Repairs & Maintenance - Internal Contractors - (25k) over Cleaning & Janitorial Supplies - (59k) over Health and Hygiene Materials - (38k) over	<u>Roads, Transportation and Fleet Services - (16k) over</u> Roads, Transportation and Fleet Services - (18k) over Facilities, Waste and Grounds Services - (52k) over Facilities, Waste and Grounds Services - (38k) over	<u>The level of rent is higher than anticipated for the depots within Roads Contracting.</u> The overspend mainly relates to the upkeep of the road's construction depots. The overspend relates to an increase in costs for cleaning materials. The overspend is due to an increase in costs for sanitary and nappy bins within facilities.
Supplies and Services	(748k) over	Computer Equipment Purchase - (165k) over	Planning and Regulatory Services - (22k) over Roads, Transportation and Fleet Services - (127k) over	The overspend mainly relates to the greater than budgeted costs on the IT system upgrade within Planning & Building Standards. The overspend mainly relates to increased costs for annual subscriptions for Computer Licences within Roads

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont.)		IT Equipment Maintenance - (52k) over	Roads, Transportation and Fleet Services - (51k) over	The overspend is within Fleet services and relates to costs for the Fleet plan system.
		Materials - (503k) over	Facilities, Waste and Grounds Services - (15k) over	The overspend is within Facilities and relates to the annual charge for the cashless system which is not budgeted.
			Facilities, Waste and Grounds Services - (391k) over	The overspend mainly relates to an increased level of spend on replacement domestic waste bins, and within Grounds and Streets.
			Roads, Transportation and Fleet Services - (110k) over	The overspend relates to an increased level of materials required for Roads and Lighting maintenance and price increases.
		Protective Clothing and Uniforms - (40k) over	Facilities, Waste and Grounds Services - (34k) over	The overspend is mainly due to the requirement for new improved PPE for operatives within Facilities.
Transport and Plant	(958k) over	<u>Fleet Services - Fuel - (50k) over</u>	<u>Roads, Transportation and Fleet - (45k) over</u>	<u>The overspend within Fleet is mainly due to the costs associated with electric vehicle charging stations, this is offset by an over recovery in income.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)		Fleet Services - Vehicle Hires - (322k) over	Roads, Transportation and Fleet - (322k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet.
		Fleet Services - Repairs - (1,057k) over	Roads, Transportation and Fleet - (1,057k) over	The overspend is mainly due to the timing of the achievement of efficiencies within Fleet and the costs within the workshop for outside repairs and materials being greater than anticipated. This is partially offset by an underspend in employee costs.
		<u>Fleet Service Charges - Vehicle Maintenance - (26k) over</u>	<u>Facilities, Waste and Grounds Services - (16k) over</u>	<u>The overspend is due to higher than anticipated charges for additional routine maintenance within Facilities.</u>
		Fleet Service Charges - Leasing - 376k under	Roads, Transportation and Fleet - 338k under	The underspend is within Fleet and relates to a change in leasing periods for Passenger Service Agreements and Pool Cars.
			Facilities, Waste and Grounds Services - 44k under	The underspend is due to a reduction in the number of leased vehicles required within the Streets service.
		Fleet Service Charges - Fuel - 170k under	Roads, Transportation and Fleet - 141k under	Fleet spend is lower than budget due to use of electric vehicles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Transport and Plant (cont.)		<u>Hire of External Vehicles - 56k under</u>	<u>Facilities, Waste and Grounds Services - 33k over</u>	<u>The underspend is within Streets and is due to a reduction in demand for the external hire of electric vehicles.</u>
			<u>Roads, Transportation and Fleet - 23k under</u>	<u>The underspend is within Roads Construction and is due to the reduction in demand for the external hire of electric vehicles.</u>
Administration	(121k) over	Printing and Stationery - (17k) over	Facilities, Waste and Grounds Services - (9k) over	The overspend is mainly due the printing of menus and promotional material within Facilities Management.
			Roads, Transportation and Fleet - (9k) over	The overspend is mainly due to expenditure on Health and Safety manuals within Roads Contracting.
		Advertising - Other - (16k) - over	Roads, Transportation and Fleet - (14k) over	The overspend relates to costs of advertising road closures.
		Medical Costs - (53k) over	Facilities, Waste and Grounds Services - (39k) over	The overspend reflects a higher than anticipated level of medical referrals to date.
			Roads, Transportation and Fleet - (13k) over	The overspend reflects a higher than anticipated level of medical referrals to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(121k) over	<u>Other Local Authorities – 46k under</u> Payment to Other Bodies - (168k) over	<u>Planning and Regulatory Services - 48k under</u> Roads, Transportation and Fleet - (160k) over	<u>The underspend within Environmental Services is due to a decrease in demand for scientific services, such as laboratory testing.</u> The overspend is mainly due to increased payments for weather forecasts over the winter months.
Payments to Contractors	(1,435k) over	Payment to Trading Services Contractor - (215k) over Payment to Private Contractor - (1,216k) over	Roads, Transportation and Fleet - (198k) over Facilities, Waste and Grounds Services - (447k) over Planning and Regulatory Services - (600k) over	The overspend is due to higher than anticipated costs in respect of reactive maintenance within the Hamilton area, and Street Lighting. The overspend is due to greater than budgeted disposal costs within Waste services. This is being managed within the Resource overall. The overspend relates to an increase in demand for Clinical Waste services and Projects and offsets an over recovery of income.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors (cont.)			Leisure - 170k under	The underspend is on Community Led Activities, and will be transferred to reserves, as per the Probable Outturn exercise.
			Roads, Transportation and Fleet - (339k) over	The overspend results from an increased level of sub-contractors being used due to staff turnover during the year. Additionally, the level of specialist works required within roads Construction, along with works being carried out within Structures and Traffic Sections exceeds the budget within Roads General.
Income	403k over recovered	<u>Contributions from Other Bodies - 38k over recovered</u>	<u>Planning and Regulatory Services - 22k over recovered</u>	<u>The over recovery within Projects is due to income received from the Scottish Government for spend on Environmental Air Quality projects. This is offset by spend included in Payment to Contractors.</u>
		Sales - General - 51k over recovered	Facilities, Waste and Grounds Services - 19k over recovered	The over recovery is due to an increase in School Meals income within Facilities Management due to demand.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)			<u>Roads, Transportation and Fleet - 32k over recovered</u>	<u>The over recovery mainly relates to higher than anticipated income from skip permits and road closures.</u>
		<u>Sales – Department of the Authority – 28k over recovered</u>	<u>Roads, Transportation and Fleet - 28k over recovered</u>	<u>The over recovery is mainly due to higher than anticipated income recovered from Street Lighting rechargeable works.</u>
		Fees and Charges - General - (109k) under recovered	Planning and Regulatory Services - 41k over recovered	The over recovery is mainly due to the current level of Planning and Building Standards applications income being less than anticipated.
			Roads, Transportation and Fleet - (163k) under recovered	The under recovery is within Parking where the demand is less than anticipated.
		Fees and Charges - Department of the Authority - 701k over recovered	Facilities, Waste and Grounds Services - 40k over recovered	The over recovery is mainly due to an increase in additional service requests to Waste Services from Housing and Technical Resources for additional bin uplifts.
			Planning and Regulatory Services - 603k over recovered	The over recovery relates to income received for clinical waste which offsets the over spend within Payment to Contractors.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)			<u>Roads, Transportation and Fleet - 58k over recovered.</u>	<u>The over recovery in Fleet relates mainly to income received for electric vehicle charging stations, this offsets an overspend in Fleet Services – Fuel. There is also an over recovery in the internal Passenger Service Agreement income.</u>
		<u>Fleet Services - 339k over recovered</u>	<u>Roads, Transportation and Fleet - 339k over recovered.</u>	<u>Fleet is over recovered mainly due to an increase in vehicle maintenance charges, this partially offsets an overspend in Transport and Plant within the workshop.</u>
		Other Income - (131k) under recovered	Roads, Transportation and Fleet - (141k) under recovered.	Fleet is under recovered mainly due to a decrease in the demand for pool cars.
		Recharges - Departments of the Authority - (521k) under recovered	Roads, Transportation and Fleet - (333k) under recovered.	The current level of income from maintenance works is lower than anticipated within Roads Construction.
			Facilities, Waste and Grounds Services - (188k) under recovered	The under recovery is within Facilities and relates mainly to a reduced demand in cleaning services, as well as a shortfall in Grounds services due to income from adoption monies.

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

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	79,077	1,943	under	2,554	under	3,334	under	63,364	59,670	3,694	under
APT & C OVERTIME	1,682	(338)	over	(508)	over	(553)	over	1,041	1,613	(572)	over
APT & C SUPERANNUATION	13,295	(58)	over	(3)	over	(20)	over	10,787	10,709	78	under
APT & C NIC	6,531	213	under	183	under	168	under	5,393	5,113	280	under
TRAVEL AND SUBSISTENCE	75	2	under	5	under	4	under	51	56	(5)	over
OTHER EMPLOYEE COSTS	136	(7)	over	(8)	over	(6)	over	134	141	(7)	over
PENSION INCREASES	1,107	(7)	over	(29)	over	(29)	over	923	954	(31)	over
ADDITIONAL PENSION COSTS	0	(42)	over	(55)	over	(60)	over	0	60	(60)	over
EMPLOYEE COSTS	101,903	1,706	under	2,139	under	2,838	under	81,693	78,316	3,377	under
PROPERTY COSTS											
RATES	983	7	under	6	under	5	under	905	901	4	under
SCOTTISH WATER - UNMETERED CHARGES	25	0		(1)	over	1	under	13	11	2	under
SCOTTISH WATER - METERED CHARGES	155	(3)	over	1	under	5	under	107	105	2	under
RENT	591	3	under	(2)	over	(1)	over	404	426	(22)	over
SERVICE CHARGE	42	0		(2)	over	(4)	over	42	53	(11)	over
FACTORING CHARGES	16	(4)	over	(4)	over	(10)	over	16	26	(10)	over
PROPERTY INSURANCE	283	1	under	6	under	(4)	over	281	277	4	under
SECURITY COSTS	42	2	under	(1)	over	(1)	over	33	33	0	
GROUND MAINTENANCE	8	0		0		4	under	4	0	4	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	648	(15)	over	(23)	over	(23)	over	137	162	(25)	over
LIFE CYCLE MAINTENANCE	0	(4)	over	0		0		0	0	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTORS	31	(10)	over	(14)	over	(15)	over	10	24	(14)	over
FIXED ELECTRICAL	0	(2)	over	0		(1)	over	0	0	0	
ELECTRICITY - CONTRACT	1,387	(3)	over	(4)	over	(3)	over	721	727	(6)	over
GAS	165	2	under	2	under	3	under	112	112	0	
HEATING OIL	14	0		0		0		2	2	0	
FIXTURE & FITTINGS	0	0		0		(1)	over	0	1	(1)	over
CLEANING CONTRACT	23	0		0		0		15	15	0	
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	429	(22)	over	(30)	over	(21)	over	354	413	(59)	over
HEALTH & HYGIENE MATERIALS	25	(7)	over	(22)	over	(38)	over	18	56	(38)	over
PEST CONTROL	0	0		(4)	over	(4)	over	0	4	(4)	over
REFUSE UPLIFT	404	(2)	over	(4)	over	(4)	over	290	297	(7)	over
OTHER PROPERTY COSTS	31	(4)	over	(7)	over	(7)	over	26	35	(9)	over
PROPERTY COSTS	5,302	(61)	over	(103)	over	(119)	over	3,490	3,680	(190)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	583	4	under	25	under	(158)	over	465	630	(165)	over
COMPUTER EQUIPMENT MAINTENANCE	45	3	under	0		0		12	32	(20)	over
I.T. EQUIPMENT MAINT-CONTRACT	304	(35)	over	(56)	over	(54)	over	97	149	(52)	over
I.T. ELECTRONIC MESSAGING	74	2	under	0		0		15	0	15	under
EQUIPMENT, APPARATUS AND TOOLS	1,141	(6)	over	(77)	over	(6)	over	710	660	50	under
SMALL TOOLS	107	0		13	under	15	under	21	4	17	under
ADAPTATIONS FOR CLIENTS	0	(2)	over	0		0		0	0	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	110	(3)	over	(5)	over	(6)	over	61	67	(6)	over
MATERIALS	7,979	(4)	over	(189)	over	(317)	over	5,834	6,337	(503)	over
MATERIALS (INSURABLE LOSSES)	0			(2)	over	(2)	over	0	2	(2)	over
MATERIALS, APPARATUS AND EQUIPMENT	9	(5)	over	(7)	over	(9)	over	0	11	(11)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	5,987	(173)	over	(13)	over	(20)	over	4,301	4,318	(17)	over
PROTECTIVE CLOTHING & UNIFORMS	207	(19)	over	(31)	over	(33)	over	164	204	(40)	over
LAUNDRY COSTS	10	0		1	under	0		8	7	1	under
OTHER SUPPLIES AND SERVICES	216	4	under	13	under	(5)	over	155	166	(11)	over
MAJOR SUPPLY OF ELECTRICAL POWER	2,498	0		0		0		1,749	1,749	0	
OUTSOURCED MAIL	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
DELIVERY CHARGE	1	(1)	over	(2)	over	(2)	over	0	2	(2)	over
I- PROCUREMENT ERRORS	0	0		0		0		0	(1)	1	under
SUPPLIES AND SERVICES	19,273	(237)	over	(332)	over	(600)	over	13,592	14,340	(748)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	156	0		0		0		156	156	0	
PURCHASE OF PLANT	229	0		(1)	over	(1)	over	155	156	(1)	over
FLEET SERVICES - DRIVERS	58	(7)	over	(7)	over	(7)	over	58	65	(7)	over
FLEET SERVICES - FUEL	3,645	(9)	over	(43)	over	(17)	over	3,101	3,151	(50)	over
FLEET SERVICES - VEHICLE HIRE	1,075	(83)	over	(106)	over	(164)	over	1,031	1,353	(322)	over
POOL CAR CHARGES - RENTAL	56	(7)	over	(15)	over	(10)	over	46	58	(12)	over
POOL CAR CHARGES - FUEL	22	3	under	13	under	14	under	17	1	16	under
POOL CAR CHARGES - ADDITIONAL COSTS	7	(3)	over	(3)	over	(3)	over	1	4	(3)	over
OTHER TRANSPORT COSTS	78	1	under	5	under	9	under	63	64	(1)	over
TRANSPORT INSURANCE	93	0		0		0		93	93	0	
LICENCES	491	(4)	over	(18)	over	(13)	over	399	432	(33)	over
FLEET SERVICES - REPAIRS	1,474	(648)	over	(1,046)	over	(1,043)	over	1,209	2,266	(1,057)	over
PLANT SERVICES	19	0		0		0		3	3	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	4,420	(21)	over	19	under	16	under	3,638	3,664	(26)	over
FLEET SERVICE CHARGES - PLANT MAINTENANCE	269	0		1	under	2	under	204	202	2	under
FLEET SERVICE CHARGES - ASSET MODIFICATION	71	1	under	8	under	8	under	29	18	11	under
FLEET SERVICE CHARGES - LEASING	5,639	(2)	over	169	under	314	under	4,419	4,043	376	under
FLEET SERVICE CHARGES - HIRED VEHICLES	1,475	(1)	over	(1)	over	20	under	1,193	1,173	20	under
FLEET SERVICE CHARGES - CONTRACT HIRE	30	(10)	over	(46)	over	(66)	over	28	111	(83)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCE	218	2	under	3	under	(3)	over	155	142	13	under
FLEET SERVICE CHARGES - FUEL	2,989	13	under	125	under	137	under	2,265	2,095	170	under
FLEET SERVICE CHARGES - DRIVERS	102	(6)	over	(6)	over	(6)	over	102	108	(6)	over
HIRE OF EXTERNAL VEHICLES	69	17	under	19	under	21	under	56	0	56	under
HIRE OF EXTERNAL PLANT	328	(10)	over	(10)	over	(13)	over	273	288	(15)	over
HIRE OF SKIPS	17	0		(2)	over	(2)	over	16	18	(2)	over
STORAGE	0	(2)	over	(3)	over	(3)	over	0	4	(4)	over
TRANSPORT AND PLANT	23,030	(776)	over	(945)	over	(810)	over	18,710	19,668	(958)	over
ADMINISTRATION											
PRINTING AND STATIONERY	135	(10)	over	(19)	over	(16)	over	94	111	(17)	over
TELEPHONES	105	2	under	3	under	(1)	over	23	19	4	under
MOBILE PHONES	64	2	under	0		0		13	13	0	
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	8	0		0		0		0	0	0	
ADVERTISING - OTHER	80	0		(2)	over	(13)	over	67	83	(16)	over
POSTAGES/COURIERS	32	1	under	(5)	over	(7)	over	27	36	(9)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	54	(3)	over	(5)	over	(3)	over	24	27	(3)	over
INSURANCE	260	0		(1)	over	0		260	262	(2)	over
MEDICAL COSTS	5	(33)	over	(42)	over	(43)	over	3	56	(53)	over
LEGAL EXPENSES	18	(2)	over	(1)	over	(2)	over	2	3	(1)	over
HOSPITALITY / CIVIC RECOGNITION	2	(3)	over	(3)	over	(2)	over	1	4	(3)	over
INTERNET AGENCY FEES	23	0		0		0		23	24	(1)	over
SECURITY UPLIFT FEES	26	0		(6)	over	(1)	over	16	17	(1)	over
OTHER ADMIN COSTS	4	(2)	over	(1)	over	0		1	3	(2)	over
CONFERENCES - MEMBERS (incl associated	0	(3)	over	(3)	over	(3)	over	0	3	(3)	over
TRAINING	2	(1)	over	(8)	over	(13)	over	0	14	(14)	over
ADMINISTRATION	818	(52)	over	(93)	over	(104)	over	554	675	(121)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
SPT: ANNUAL BUS SUBSIDY	1,892	0		0		0		1,892	1,892	0	
SPT: BUS OTHER	258	0		0		0		258	258	0	
SPT: FERRIES	29	0		0		0		29	29	0	
SPT: UNDERGROUND	1,318	0		0		0		1,318	1,318	0	
SPT: OTHER	1,727	0		0		0		1,727	1,727	0	
SPT: MAINTENANCE OF BUS SHELTERS AND STOPS	131	0		0		0		71	70	1	under
OTHER LOCAL AUTHORITIES	115	(3)	over	6	under	25	under	90	44	46	under
GRANTS TO VOLUNTARY ORGANISATIONS	22	0		0		0		0	0	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	39	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	7,587	2	under	(6)	over	(145)	over	2,709	2,877	(168)	over
EXTERNAL AUDIT FEES	3	0		0		1	under	3	3	0	
PAYMENT TO OTHER BODIES	13,121	(1)	over	0		(119)	over	8,097	8,218	(121)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	1,279	0		0		(162)	over	10	225	(215)	over
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	302	(1)	over	(2)	over	(4)	over	220	224	(4)	over
PAYMENT TO PRIVATE CONTRACTOR	45,929	(167)	over	(473)	over	(836)	over	38,788	40,004	(1,216)	over
PAYMENT TO INTERNAL CONSULTANTS	6	(6)	over	0		0		4	4	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	0	(4)	over	0		(1)	over	0	0	0	
PAYMENT TO CONTRACTORS	47,516	(178)	over	(475)	over	(1,003)	over	39,022	40,457	(1,435)	over
TRANSFER PAYMENTS											
CONCESSIONARY FARES	617	0		0		0		617	617	0	
TRANSFER PAYMENTS	617	0		0		0		617	617	0	
FINANCING CHARGES											
LEASING CHARGES - FINANCE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
LEASING CHARGES - OPERATIONAL	1	0		0		0		1	0	1	under
I.T. EQUIPMENT LEASING-CONTRACT	184	(1)	over	(3)	over	(4)	over	18	21	(3)	over
FINANCING CHARGES	185	(2)	over	(4)	over	(5)	over	19	22	(3)	over
TOTAL EXPENDITURE	211,765	399	under	187	under	78	under	165,794	165,993	(199)	over

South Lanarkshire Council

Community and Enterprise Resources - Total

Expenditure / Income Variance Trends 2023-24

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
INCOME											
MILK SUBSIDIES FROM THE E.U.	(37)	5	over rec	4	over rec	(1)	under rec	(9)	(13)	4	over rec
CONTRIBUTIONS FROM OTHER BODIES	(7,029)	6	over rec	9	over rec	9	over rec	(2,672)	(2,710)	38	over rec
SALES - GENERAL	(4,426)	(76)	under rec	(23)	under rec	9	over rec	(3,123)	(3,174)	51	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(120)	0		(2)	under rec	(2)	under rec	(120)	(148)	28	over rec
FEES AND CHARGES - GENERAL	(9,326)	(215)	under rec	(361)	under rec	(174)	under rec	(6,613)	(6,504)	(109)	under rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(8,797)	209	over rec	564	over rec	611	over rec	(7,710)	(8,411)	701	over rec
ELECTIONS - ACCOMMODATION USE	0	1	over rec	14	over rec	14	over rec	0	(14)	14	over rec
RENTAL INCOME	(395)	3	over rec	3	over rec	5	over rec	(379)	(368)	(11)	under rec
FLEET SERVICES	(12,275)	(12)	under rec	114	over rec	166	over rec	(10,052)	(10,391)	339	over rec
OTHER INCOME	(2,202)	11	over rec	(111)	under rec	(131)	under rec	(1,592)	(1,461)	(131)	under rec
RECOVERY FROM CAPITAL	(1,333)	0		0		0		(726)	(726)	0	
RECHARGES - DEPARTMENTS OF THE AUTHORITY	(26,530)	(331)	under rec	(398)	under rec	(403)	under rec	(20,712)	(20,191)	(521)	under rec
TOTAL INCOME	(72,470)	(399)	under rec	(187)	under rec	103	over rec	(53,708)	(54,111)	403	over rec
NET EXPENDITURE	139,295	0		0		181	under	112,086	111,882	204	under

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 January 2024 (No 11)

Education Resources

Committee

Service Departments :-

Education

Position Before Transfer to Reserves

Transfers to Reserves as at 26 January 2024

Position After Transfer to Reserves at 26 January 2024

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 26/01/24	Actual to Period 10 26/01/24	Variance 26/01/24
£m	£m	£m	£m	£m	£m
439.709	440.004	(0.295)	352.207	352.405	(0.198) over
439.709	440.004	(0.295)	352.207	352.405	(0.198) over
0.000	0.000	0.000	0.000	0.000	0.000
439.709	440.004	(0.295)	352.207	352.405	(0.198) over

Education Resources Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	20k under	Teachers Basic / Superannuation / National Insurance - (650k) over	Schools - (650k) over	The overspend relates to the increased use of supply teachers for absence cover.
		APT&C Basic / Superannuation / National Insurance - 670k under	Early Years - 670k under	The underspend mainly relates to Early Years posts and is the result of staff turnover.
Supplies and Services	(273k) over	Aids for Clients – (45k) over	Schools – (45k) 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 – (233k) over	Schools – (233k) over	The overspend is due to the additional cost of per capita expenditure reflecting the growth in pupil numbers.
Transport and Plant	(2,322k) over	Pupil Transport - Strathclyde Passenger Transport - (2,265k) over	Schools - (2,265k) over	This is a demand led service and reflects the volume of children requiring mainstream transport to school and increased costs.
Administration Costs	70k under	Conferences – 50k under	Schools – 50k under	The underspend relates to expenditure on Early Years' partner conferences being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies	(49k) over	Payments to Other Bodies - 540k under Independent School Places - (647k) over	Early Years - 540k under Schools - (647k) over	The underspend is due to less than anticipated core Early Years spend to date including cross boundary charges to other Local Authorities. This overspend reflects the increased cost of placements for pupils with additional support needs in Independent Schools and is due to both an increase in the number of places and the cost of placements.
Payment to Contractors	241k under	Payment to Private Contractor - 241k under	Non schools - 241k under	The underspend relates to the timing of savings associated with the renewal of the insurance arrangements within the contract this year.
Transfer Payments	320k under	Footwear and Clothing Grants - 320k under	Schools - 320k under	The underspend reflects lower than anticipated expenditure on footwear and clothing grants during the financial year, reflecting current demand.

Subjective Head	Variance	Subjective Line	Service / amount	Explanation
Income	1,806k over recovered	Fees and Charges - Other Local Authorities - 593k over recovered	Schools - 593k over recovered	The over recovery reflects the increase in income recovered from other Local Authorities for children attending schools in the South Lanarkshire area. This income is used to support the cost of external placements.
		Early Years Fees - 1,215k over recovered	Early Years - 1,215k over recovered	The over recovery in Early Years' fees relates to an increased uptake of available nursery places beyond 1140 hours.

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

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	182,920	0		(224)	over	(549)	over	145,626	146,112	(486)	over
TEACHERS SUPERANNUATION	41,426	0		(52)	over	(69)	over	33,265	33,378	(113)	over
TEACHERS NI	18,950	0		(24)	over	(32)	over	16,343	16,394	(51)	over
DAILY TEACHERS BASIC	2,196	0		0		0		2,196	2,196	0	
TEACHERS TRAINING	366	0		0		0		179	179	0	
APT&C BASIC	73,877	275	under	566	under	497	under	58,378	57,860	518	under
APT&C OVERTIME	0	(8)	over	0		0		0	0	0	
APT&C SUPERANNUATION	13,486	91	under	106	under	99	under	11,252	11,155	97	under
APT&C NIC	5,222	66	under	61	under	57	under	4,560	4,505	55	under
SESSIONAL WORK	202	0		0		0		159	159	0	
TRAVEL AND SUBSISTANCE	197	0		0		0		113	113	0	
OTHER EMPLOYEE COSTS	206	0		0		0		168	168	0	
PENSION INCREASES	459	3	under	5	under	5	under	362	355	7	under
PREMATURE RETIRALS	5,040	0		(251)	over	0		4,205	4,205	0	
ADDITIONAL PENSION COSTS	0	0		(5)	over	(5)	over	0	7	(7)	over
EMPLOYEE COSTS	344,547	427	under	182	under	3	under	276,806	276,786	20	under
PROPERTY COSTS											
RATES	17,725	0		0		38	under	17,713	17,675	38	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,363	0		0		0		774	774	0	
SCOTTISH WATER - METERED CHARGES	733	0		0		0		392	392	0	
RENT	266	0		0		0		233	233	0	
SERVICE CHARGE	39	(22)	over	(22)	over	(27)	over	39	66	(27)	over
PROPERTY INSURANCE	482	0		(5)	over	(6)	over	482	488	(6)	over
SECURITY COSTS	67	0		0		0		46	46	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	56	0		0		0		33	33	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	53	0		0		0		53	53	0	
ADAPTIONS - INTERNAL CONTRACTORS	145	0		0		(15)	over	145	162	(17)	over
ELECTRICITY - CONTRACT	8,616	0		0		0		4,213	4,213	0	
GAS	4,043	0		0		0		2,214	2,214	0	
HEATING OIL	164	0		0		0		102	102	0	
SOLID FUEL	251	0		0		0		157	157	0	
FIXTURE & FITTINGS	1	0		0		0		1	1	0	
JANITOR SERVICE	101	0		0		0		101	101	0	
JANITORIAL SUPPLIES	7	0		0		0		0	0	0	
CLEANING CONTRACT	548	0		0		0		548	548	0	
CLEANING OUTWITH CONTRACT	8	0		0		0		5	0	5	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	375	(75)	over	(12)	over	(15)	over	358	375	(17)	over
HEALTH & HYGIENE MATERIALS	26	0		0		0		18	18	0	
WINDOW CLEANING	2	0		0		0		1	0	1	under
REFUSE UPLIFT	18	0		0		0		18	18	0	
OTHER PROPERTY COSTS	441	0		0		0		53	53	0	
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
ACCOMMODATION RECHARGE TO USERS	882	0		0		0		882	882	0	
PROPERTY COSTS	36,412	(101)	over	(43)	over	(29)	over	28,581	28,608	(27)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	187	0		0		(2)	over	183	188	(5)	over
COMPUTER EQUIPMENT RENTAL	2	0		0		0		0	0	0	
I.T. EQUIPMENT MAINT-CONTRACT	3,343	0		0		12	under	3,343	3,321	22	under
I.T. ELECTRONIC MESSAGING	51	0		0		0		29	29	0	
EQUIPMENT, APPARATUS AND TOOLS	61	0		0		0		41	41	0	
SMALL TOOLS	1	0		0		(2)	over	1	3	(2)	over
AIDS FOR CLIENTS	119	(5)	over	(42)	over	(45)	over	39	84	(45)	over
ADAPTATIONS FOR CLIENTS	12	0		0		(9)	over	9	18	(9)	over
SUPPLIES FOR CLIENTS	1	0		0		(1)	over	1	2	(1)	over
FURNITURE - OFFICE	22	0		0		0		18	18	0	
FURNITURE - GENERAL	76	0		0		0		44	44	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	19	0		0		0		14	14	0	
MATERIALS	21	0		0		0		19	19	0	
MATERIALS, APPARATUS AND EQUIPMENT	1,758	(22)	over	(110)	over	(203)	over	1,012	1,245	(233)	over
PUPIL EQUITY FUNDING	2,146	0		0		0		14	14	0	
SAC FUNDING	58	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	86	0		0		0		58	58	0	
AUDIO VISUAL	14	0		0		0		11	11	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	22	0		0		0		18	18	0	
TV LICENCES - EDUCATION	24	0		0		0		6	6	0	
FOODSTUFFS - GENERAL	122	0		0		0		121	121	0	
PROTECTIVE CLOTHING & UNIFORMS	37	0		0		0		36	36	0	
LAUNDRY COSTS	1	0		0		0		0	0	0	
OTHER SUPPLIES AND SERVICES	27	0		0		0		0	0	0	
HEALTH AND SAFETY	149	0		0		0		47	47	0	
CATERING - CONTRACT	2,908	0		15	under	0		2,763	2,763	0	
CATERING - OUTWITH CONTRACT	7	0		0		0		3	3	0	
CATERING - EXTERNAL	10	0		0		0		9	9	0	
ARTIST FEES / PERFORMING ARTS / ENTERTA	11	0		0		0		10	10	0	
DELIVERY CHARGE	7	0		0		0		5	5	0	
SUPPLIES AND SERVICES	11,302	(27)	over	(137)	over	(250)	over	7,854	8,127	(273)	over

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
POOL CAR CHARGES-RENTAL	22	0		0		0		22	22	0	
OTHER TRANSPORT COSTS	3	0		0		0		3	3	0	
INSURANCE	3	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	0		0		9	under	9	0	9	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	29	0		0		0		29	29	0	
FLEET SERVICE CHARGES - LEASING	66	0		0		0		52	52	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	17	0		0		0		17	17	0	
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	5	0		0		0		5	5	0	
FLEET SERVICE CHARGES - FUEL	121	0		0		0		83	83	0	
FLEET SERVICE CHARGES - DRIVERS	1,326	0		0		0		1,302	1,302	0	
FLEET SERVICE CHARGES - BUS ESCORTS	399	0		0		0		365	365	0	
HIRE OF EXTERNAL VEHICLES	160	0		0		0		160	160	0	
HIRE OF SKIPS	7	(5)	over	(5)	over	(6)	over	5	10	(5)	over
EXTERNAL TRANSPORT CONTRACT	6	0		(2)	over	(3)	over	3	5	(2)	over
STORAGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	6,828	(236)	over	(325)	over	(25)	over	4,476	4,501	(25)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	7,310	(1,246)	over	(1,371)	over	(2,081)	over	6,083	8,348	(2,265)	over
PUPIL TRANSPORT - OTHER	174	0		0		(8)	over	54	86	(32)	over
TAXI CHARGES - CONTRACTED	0	1	under	1	under	0		0	0	0	
TAXI CHARGES - AD HOC	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	16,498	(1,488)	over	(1,704)	over	(2,116)	over	12,671	14,993	(2,322)	over
ADMINISTRATION											
PRINTING AND STATIONERY	570	0		5	under	16	under	500	482	18	under
TELEPHONES	218	0		0		0		150	150	0	
MOBILE PHONES	9	0		0		(3)	over	6	9	(3)	over
ADVERTISING - RECRUITMENT	0	0		0		0		0	0	0	
ADVERTISING - OF COUNCIL SERVICE AVAILA	0	0		0		0		0	0	0	
ADVERTISING - OTHER	11	0		0		4	under	6	2	4	under
POSTAGES/COURIERS	63	0		0		1	under	39	37	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	274	0		0		0		274	274	0	
INSURANCE	76	0		0		0		76	76	0	
MEDICAL COSTS	20	0		0		(1)	over	17	18	(1)	over
LEGAL EXPENSES	0	0		0		0		0	0	0	
PETTY OUTLAYS	0	0		0		0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	9	0		0		0		8	8	0	
SECURITY UPLIFT FEES	6	0		0		0		6	6	0	
OTHER ADMIN COSTS	3	0		0		0		0	0	0	
MEMBERS ALLOWANCES	0	0		0		0		0	0	0	
CONFERENCES - MEMBERS (incl associated	0	0		0		0		0	0	0	
CONFERENCES - OFFICIALS (incl associated costs)	52	35	under	45	under	48	under	50	0	50	under
TRAINING	426	0		0		0		392	392	0	
CENTRAL ADMINISTRATION	0	0		0		0		0	0	0	
ADMINISTRATION	1,737	35	under	50	under	65	under	1,524	1,454	70	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRAN	0	0		0		0		0	0	0	
OTHER COMMITTEES OF THE AUTHORITY	0	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	1,432	(26)	over	0		53	under	367	309	58	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	0		0		0		1,563	1,563	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	0	0		0		0		0	0	0	
GAELIC EDUCATION GRANTS	0	0		0		0		0	0	0	
PAYMENTS TO OTHER BODIES	20,108	500	under	500	under	500	under	16,922	16,382	540	under
AGENCY FEES - COLLECTION OF COUNCIL TAX	0	0		0		0		0	0	0	
INDEPENDENT SCHOOL PLACES	5,907	(649)	over	(647)	over	(647)	over	4,510	5,157	(647)	over
CONTRACT SPEECH THERAPY	678	0		0		0		0	0	0	
SCHOOL ACTIVITIES	578	0		0		0		578	578	0	
RESEARCH GRANTS - EDUCATION	43	0		0		0		43	43	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	26	0		0		0		15	15	0	
P.E. FACILITIES	49	0		0		0		6	6	0	
ACTIVITIES PROGRAMME	506	0		0		0		79	79	0	
COUNSELLING	1,218	0		0		0		1,015	1,015	0	
COPYRIGHT AGREEMENT	215	0		0		0		215	215	0	
VAT FREE EXCURSIONS - EDUCATION	31	0		0		0		30	30	0	
EDUCATION MANAGEMENT SAVINGS	0	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	20	0		0		0		19	19	0	
INDIVIDUAL SERVICE FUND PAYMENTS	0	0		0		0		0	0	0	
PAYMENT TO OTHER BODIES	32,374	(175)	over	(147)	over	(94)	over	25,362	25,411	(49)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	0		0		0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR	44,115	75	under	241	under	241	under	36,270	36,029	241	under
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		0		0	0	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	44,116	75	under	241	under	241	under	36,271	36,030	241	under
TRANSFER PAYMENTS											
RENT REBATES	0	0		0		0		0	0	0	
EDUCATION MAINTENANCE ALLOWANCE	618	0		0		0		618	618	0	
FOOTWEAR & CLOTHING GRANTS	2,273	260	under	300	under	300	under	2,179	1,859	320	under
WORK EXPERIENCE	9	0		0		0		1	1	0	
CONCESSIONARY FARES	0	(1)	over	0		0		0	0	0	
TRANSFER PAYMENTS	2,900	259	under	300	under	300	under	2,798	2,478	320	under

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2023/2024

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FINANCING CHARGES											
DEPRECIATION-CAP CHARGES	0	0		0		0		0	0	0	
REVALUATION LOSS	0	0		0		0		0	0	0	
LEASING CHARGES - FINANCE	0	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	3	0		0		2	under	2	0	2	under
I.T. EQUIPMENT LEASING - CONTRACT	374	0		14	under	14	under	212	198	14	under
FINANCING CHARGES	377	0		14	under	16	under	214	198	16	under
TOTAL EXPENDITURE	490,263	(995)	over	(1,244)	over	(1,864)	over	392,081	394,085	(2,004)	over
INCOME											
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	0		0		(5)	under rec	(170)	(165)	(5)	under rec
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(43,739)	0		0		0		(34,012)	(34,012)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	0	0		0		0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	(4,447)	0		0		0		(4,036)	(4,036)	0	
ERDF GRANT	0	0		0		0		0	0	0	
ESF GRANT	0	0		0		0		0	0	0	
SALES - GENERAL	0	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	0	0		0		0		0	0	0	
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(744)	233	over rec	317	over rec	593	over rec	(334)	(927)	593	over rec
FEES AND CHARGES - OTHER BODIES	0	0		0		0		0	0	0	
NURSERY VOUCHER INCOME	0	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(10)	0		0		4	over rec	(10)	(15)	5	over rec
EARLY YEARS FEES	(410)	762	over rec	927	over rec	1,086	over rec	(316)	(1,531)	1,215	over rec
RENTAL INCOME	(20)	0		0		(2)	under rec	(13)	(11)	(2)	under rec
COURSE FEES	(35)	0		0		0		(35)	(35)	0	
OTHER INCOME	(97)	0		0		0		(66)	(66)	0	
ACCOMMODATION INCOME FROM USERS	(882)	0		0		0		(882)	(882)	0	
INCOME	(50,554)	995	over rec	1,244	over rec	1,676	over rec	(39,874)	(41,680)	1,806	over rec
NET EXPENDITURE	439,709	0		0		(188)	over	352,207	352,405	(198)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 January 2024 (No 11)

Finance and Corporate Resources

Committee

Service Departments :-

Finance Services - Strategy	2.306	2.272	0.034
Finance Services - Transactions	20.586	20.767	(0.181)
Audit and Compliance Services	0.411	0.417	(0.006)
Information Technology Services	5.542	5.542	0.000
Communications and Strategy Services	2.966	2.966	0.000
Administration and Licensing Services	4.510	4.730	(0.220)
Personnel Services	8.919	8.762	0.157
Position Before Transfer to Reserves	45.240	45.456	(0.216)
Transfers to Reserves as at 26 January 2024	0.000	0.000	0.000
Position After Transfer to Reserves at 26 January 2024	45.240	45.456	(0.216)

Annual Budget £m	Forecast for Year £m	Annual Forecast Over/ Under £m	Budget Proportion 26/01/24 £m	Actual to Period 10 26/01/24 £m	Variance 26/01/24 £m
2.306	2.272	0.034	2.910	2.858	0.052 under
20.586	20.767	(0.181)	16.347	16.490	(0.143) over
0.411	0.417	(0.006)	0.493	0.517	(0.024) over
5.542	5.542	0.000	9.410	9.442	(0.032) over
2.966	2.966	0.000	2.724	2.720	0.004 under
4.510	4.730	(0.220)	4.243	4.405	(0.162) over
8.919	8.762	0.157	8.706	8.606	0.100 under
45.240	45.456	(0.216)	44.833	45.038	(0.205) over
0.000	0.000	0.000	0.000	0.000	0.000
45.240	45.456	(0.216)	44.833	45.038	(0.205) over

Finance and Corporate Resources Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,129k under	APT&C Basic / Superannuation / NI – 1,422k under	<p>Finance Services (Transactions) - 249k under</p> <p>Administration, Legal and Licensing – (91k) over</p> <p>Finance Services (Strategy) – 156k under</p> <p>Communications and Strategy Services – 69k under</p> <p>Personnel Services – 977k under</p>	<p>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</p> <p>This overspend relates to lower than anticipated staff turnover.</p> <p>The underspend is due to vacant posts within the Service which are being recruited in line with Service requirements.</p> <p>The underspend is due to vacant posts within the Service.</p> <p>The underspend reflects savings made in advance for the next financial year and the level of turnover within the Service to date, with recruitment being considered in line with service requirements.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(181k) over	Fixture & Fittings – (140k) over	Finance Services (Transactions) – (140k) over	The overspend reflects greater than budgeted spend on Non-Domestic Rates Empty Property Relief.
Supplies and Services	(275k) over	Computer Equipment Purchase - (138k) over	IT Services – (92k) over	The overspend reflects the increased costs of IT services, which is offset by an over-recovery of income via recharge to Resources.
		Computer Equipment Maintenance – (76k) over	IT Services – (75k) over	This overspend reflects the timing of expenditure, an element of which will be prepaid at the end of the year.
		IT Equipment Maintenance Contract – (26k) over	Administration, Legal, and Licensing – (19k) over	The overspend reflects the costs of computer equipment required for service delivery.
Administration Costs	(372k) over	Postages & Couriers – (76k) over	Finance Services (Transactions) – (46k) over.	The overspend reflects additional postage costs required for service delivery.
		Medical Costs – (189k) over	Personnel Services – (190k) over	The overspend in reflects the level of medical expenses incurred to date, which is offset by an over-recovery of income via recharges to Resources.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs (cont.)		Training – (25k) over	Finance Services (Transactions) – (14k) over	The overspend relates to training of Procurement Graduates and is offset by the underspend within employee costs.
Payments to Other Bodies	(781k) Over	External Audit Fees – (73k) over	Finance Services (Strategy) – (73k) over	The overspend reflects the uplift in external audit fees.
		Grants to Voluntary Organisations – 66k under	Administration, Legal, and Licensing – 66k under	The underspend relates to less than budgeted spend on Admin Grants.
		Payments to Other Bodies – (673k) over	Personnel Services – (595k) over	The overspend relates to spend on Employability projects. This overspend is being managed within the overall Service position and is not recurring beyond 2023/2024.
Transfer Payments	2,142 under	Rent Allowance – 449k under	Finance Services (Transactions) – 409k under	The underspend in these lines reflects the demand-led spend on Rent Allowance and Rent Rebates and is offset by an under-recovery of Income (overleaf).
		Rent Rebates – 1,693k under	Finance Services (Transactions) – 1,538k under	

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	(1,838k) under recovered	<u>Statutory Additions – Cost of Collection – 39k over recovered</u>	<u>Finance Services (Transactions) – 39k over recovered</u>	<u>The over recovery is due to an increase in cases progressing to court and the resultant recovery of income.</u>
		Rent Rebates Subsidy – (1,645k) under recovered	Finance Services (Transactions) – (1,496k) under recovered	The under recovery in these lines is offset by the demanded underspend in Transfer Payments (above).
		Rent Allowance Subsidy – (388k) under recovered	Finance Services (Transactions) – (353k) under recovered	
		Fees and Charges General – 175k over recovered	Personnel Services – 215k over recovered	This over recovery offsets a higher than anticipated recharge of medical costs.
			<u>Administration, Legal and Licensing – (52k) under recovered</u>	<u>The under recovery reflects the current levels of fee income received to date.</u>
		<u>Other Income – (41k) under recovered</u>	<u>Finance Services (Transactions) – (162k) under recovered</u>	<u>The under recovery reflects the reduction in the Housing Benefit claims as a result of the migration to Universal Credit. This means there are less Housing Benefit overpayments to be recovered.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)			<u>IT Services – 117k over recovered</u>	<u>This over recovery reflects the increased recharges of IT spend to Resources, and is offset by overspends in Supplies and Services (above).</u>

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

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
EMPLOYEE COSTS											
APT & C BASIC	28,545	280	under	65	under	54	under	22,938	22,394	544	under
APT & C OVERTIME	139	(16)	over	(29)	over	(29)	over	112	46	66	under
APT & C SUPERANNUATION	6,444	163	under	367	under	662	under	5,170	4,567	603	under
APT & C NIC	3,406	30	under	231	under	385	under	2,741	2,466	275	under
MANUAL BASIC	35	(1)	over	(24)	over	(31)	over	28	14	14	under
MANUAL OVERTIME	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
TRAVEL AND SUBSISTANCE	12	(3)	over	(6)	over	(8)	over	10	18	(8)	over
OTHER EMPLOYEE COSTS	183	(1)	over	(1)	over	152	under	146	309	(163)	over
PENSION INCREASES	846	(72)	over	(98)	over	(121)	over	676	849	(173)	over
ADDITIONAL PENSION COSTS	0	(22)	over	(22)	over	(22)	over	0	28	(28)	over
EMPLOYEE COSTS	39,610	357	under	482	under	1,041	under	31,821	30,692	1,129	under
PROPERTY COSTS											
RATES	42	0		0		14	under	34	18	16	under
SCOTTISH WATER - METERED CHARGES	0	0		(1)	over	(1)	over	0	1	(1)	over
RENT	25	(4)	over	(5)	over	(6)	over	18	41	(23)	over
SERVICE CHARGE	1	(3)	over	(3)	over	(3)	over	1	4	(3)	over
PROPERTY INSURANCE	1	0		0		0		0	0	0	
SECURITY COSTS	128	0		0		(9)	over	100	113	(13)	over
ELECTRICITY - CONTRACT	13	5	under	0		0		2	2	0	
GAS	1	0		0		0		0	0	0	
FIXTURE & FITTINGS	1,852	0		0		(140)	over	1,431	1,431	0	
OTHER PROPERTY COSTS	2,196	2	under	0		(1)	over	1,723	1,880	(157)	over
PROPERTY COSTS	4,259	0		(9)	over	(146)	over	3,309	3,490	(181)	over
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	3,769	(11)	over	(16)	over	(109)	over	3,482	3,620	(138)	over
COMPUTER EQUIPMENT MAINTENANCE	2,069	(241)	over	(288)	over	(75)	over	2,036	2,112	(76)	over
I.T. EQUIPMENT MAINT - CONTRACT	583	(20)	over	(22)	over	(35)	over	250	276	(26)	over
I.T. ELECTRONIC MESSAGING	125	2	under	0		4	under	0	0	0	
EQUIPMENT, APPARATUS AND TOOLS	159	(1)	over	(3)	over	13	under	99	101	(2)	over
SUPPLIES FOR CLIENTS	219	0		0		1	under	159	159	0	
FURNITURE - OFFICE	21	(9)	over	0		5	under	9	9	0	
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
MATERIALS	112	0		(1)	over	0		92	93	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(2)	over	(2)	over	(2)	over	0	2	(2)	over
AUDIO VISUAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	6	0		0		1	under	0	0	0	
FOODSTUFFS - GENERAL	25	(1)	over	(1)	over	1	under	10	11	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	4	0		0		0		1	1	0	
OTHER SUPPLIES AND SERVICES	116	(6)	over	(8)	over	(3)	over	87	90	(3)	over
HEALTH AND SAFETY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CATERING - OUTWITH CONTRACT	6	0		0		0		1	1	0	
OUTSOURCED MAIL	158	(12)	over	(12)	over	(57)	over	123	145	(22)	over
SUPPLIES AND SERVICES	7,372	(304)	over	(356)	over	(259)	over	6,349	6,624	(275)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
TRANSPORT AND PLANT											
POOL CAR CHARGES - RENTAL	23	0		0		0		5	4	1	under
POOL CAR CHARGES - FUEL	4	1	under	0		0		0	0	0	
OTHER TRANSPORT COSTS	1	(1)	over	(1)	over	0		1	1	0	
LICENCES	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	2	0		(1)	over	(1)	over	1	2	(1)	over
FLEET SERVICE CHARGES - LEASING	2	(1)	over	(1)	over	(2)	over	1	3	(2)	over
FLEET SERVICE CHARGES - FUEL	1	0		0		0		0	0	0	
FLEET SERVICE CHARGES - DRIVERS	36	(3)	over	(3)	over	(3)	over	36	39	(3)	over
TRANSPORT AND PLANT	70	(4)	over	(6)	over	(6)	over	44	49	(5)	over
ADMINISTRATION											
PRINTING AND STATIONERY	529	1	under	(2)	over	(7)	over	304	314	(10)	over
TELEPHONES	1,587	(1)	over	13	under	8	under	1,020	1,026	(6)	over
MOBILE PHONES	179	(1)	over	(2)	over	(1)	over	151	153	(2)	over
ADVERTISING - RECRUITMENT	21	0		2	under	(28)	over	18	46	(28)	over
ADVERTISING - OTHER	123	0		0		0		77	77	0	
POSTAGES/COURIERS	965	(35)	over	(48)	over	(65)	over	527	603	(76)	over
SMS MESSAGING	10	1	under	(2)	over	2	under	8	5	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	226	(5)	over	(7)	over	(6)	over	212	218	(6)	over
INSURANCE	140	0		0		(1)	over	140	140	0	
MEDICAL COSTS	135	(1)	over	(19)	over	(174)	over	131	320	(189)	over
LEGAL EXPENSES	195	(18)	over	(15)	over	(1)	over	154	167	(13)	over
HOSPITALITY / CIVIC RECOGNITION	36	0		0		(2)	over	23	22	1	under
PAYPOINT AGENCY FEES	70	(7)	over	(10)	over	(13)	over	58	71	(13)	over
SECURITY UPLIFT FEES	2	0		0		0		1	1	0	
OTHER ADMIN COSTS	959	0		0		0		932	932	0	
MEMBERS ALLOWANCES	1,870	0		2	under	2	under	1,500	1,500	0	
CONFERENCES - MEMBERS (incl associated costs)	9	0		(3)	over	(3)	over	9	10	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	11	(1)	over	1	under	0		2	2	0	
TRAINING	821	(14)	over	(50)	over	(36)	over	734	759	(25)	over
VOLUNTEERS' EXPENSES	0	(3)	over	(6)	over	(6)	over	0	7	(7)	over
INTERNAL SUPPORT SERVICES ALLOCATION	42	0		0		0		0	0	0	
ADMINISTRATION	7,930	(84)	over	(146)	over	(331)	over	6,001	6,373	(372)	over

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
PAYMENT TO OTHER BODIES											
MANAGEMENT AND TECHNOLOGY TRAINING GRANT	82	0		(8)	over	0		66	84	(18)	over
YOUTH EMPLOYMENT TRAINING INITIATIVE	156	0		(10)	over	0		136	158	(22)	over
GRANTS TO VOLUNTARY ORGANISATIONS	678	0		0		53	under	590	524	66	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	35	0		(39)	over	0		29	80	(51)	over
PAYMENTS TO OTHER BODIES	5,603	(55)	over	39	under	(675)	over	4,690	5,377	(687)	over
EXTERNAL AUDIT FEES	516	(40)	over	(55)	over	(70)	over	253	326	(73)	over
ACTIVITIES PROGRAMME	10	(2)	over	(5)	over	(6)	over	8	7	1	under
PRIVATE INDIVIDUALS - GENERAL	8	(1)	over	(1)	over	(3)	over	6	3	3	under
PAYMENT TO OTHER BODIES	7,088	(98)	over	(79)	over	(701)	over	5,778	6,559	(781)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	0		0		(1)	over	0	1	(1)	over
PAYMENT TO PRIVATE CONTRACTOR	75	(12)	over	(1)	over	(1)	over	51	52	(1)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	231	0		(8)	over	(9)	over	231	240	(9)	over
PAYMENT TO CONTRACTORS	306	(12)	0	(9)	over	(11)	over	282	293	(11)	over
TRANSFER PAYMENTS											
RENT ALLOWANCE	23,581	0		0		409	under	19,441	18,992	449	under
RENT REBATES	42,069	0		0		1,538	under	31,576	29,883	1,693	under
TRANSFER PAYMENTS	65,650	0		0		1,947	under	51,017	48,875	2,142	under
FINANCING CHARGES											
LEASING CHARGES - OPERATIONAL	1	0		0		0		0	0	0	
I.T. EQUIPMENT LEASING-CONTRACT	1,215	0		0		(19)	over	623	636	(13)	over
FINANCING CHARGES	1,216	0		0		(19)	over	623	636	(13)	over
TOTAL EXPENDITURE	133,501	(145)	over	(123)	over	1,515	under	105,224	103,591	1,633	under

Finance & Corporate Resources - Total	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2023/2024											
INCOME											
STATUTORY ADDITIONS - COST OF COLLECTION	(815)	0		0		36	over rec	(177)	(216)	39	over rec
RENT REBATES SUBSIDY	(37,191)	0		0		(1,496)	under rec	(30,949)	(29,304)	(1,645)	under rec
RENT ALLOWANCE SUBSIDY	(23,067)	0		0		(353)	under rec	(18,480)	(18,092)	(388)	under rec
DWP SUBSIDY	(1,170)	17	over rec	17	under	17	over rec	(991)	(1,015)	24	over rec
DHP	(283)	0		0		0		(283)	(283)	0	
CONTRIBUTIONS FROM DEVELOPMENT AGENCIES	(85)	49	over rec	73	under	101	over rec	(85)	(83)	(2)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(320)	11	over rec	11	under	(3)	under rec	(268)	(263)	(5)	under rec
ESF GRANT	(105)	0		0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(32)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(4,205)	(13)	under rec	(16)	over	35	over rec	(2,920)	(3,095)	175	over rec
CHARGES TO HEALTH BOARDS	(38)	7	over rec	0		7	over rec	(38)	(45)	7	over rec
FEES AND CHARGES - OTHER BODIES	(220)	0		0		0		(162)	(162)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(2,595)	11	over rec	0		0		(1,707)	(1,707)	0	
RENTAL INCOME	(2)	0		0		0		0	0	0	
BIRTH REGISTRATION	(18)	0		0		0		(15)	(15)	0	
DEATH REGISTRATION	(57)	0		0		0		(57)	(57)	0	
MARRIAGE STATUTORY FEES	(120)	0		0		0		(82)	(82)	0	
EXTRACT ISSUE	(105)	0		0		0		(70)	(70)	0	
MARRIAGES	(54)	0		0		0		(40)	(37)	(3)	under rec
CITIZENSHIP CEREMONIES	(10)	0		0		0		(8)	(8)	0	
CIVIL PARTNERSHIPS	0	0		0		0		0	(1)	1	over rec
OTHER INCOME	(11,096)	63	over rec	38	under	(38)	under rec	(4,059)	(4,018)	(41)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(6,648)	0		0		0		0	0	0	
REALLOCATION OF SUPPORT COSTS	(25)	0		0		0		0	0	0	
INCOME	(88,261)	145	over rec	123	over rec	(1,694)	under rec	(60,391)	(58,553)	(1,838)	under rec
NET EXPENDITURE	45,240	0		0		(179)	over	44,833	45,038	(205)	over

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 January 2024 (No 11)

Housing and Technical Resources

Committee

Service Departments :-

Housing Services

Property Services

Position Before Transfer to Reserves

Transfers to Reserves as at 26 January 2024

Position After Transfer to Reserves at 26 January 2024

Annual Budget	Forecast for Year	Annual Forecast Over/ Under
£m	£m	£m
10.229	8.673	1.556
7.363	7.409	(0.046)
17.592	16.082	1.510
0.000	1.510	(1.510)
17.592	17.592	0.000

Budget Proportion 26/01/24	Actual to Period 10 26/01/24	Variance 26/01/24
£m	£m	£m
8.763	8.702	0.061 under
17.713	17.774	(0.061) over
26.476	26.476	0.000
0.000	0.000	0.000
26.476	26.476	0.000

Housing and Technical Resources (excl HRA) Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	1,710k under	APT&C Basic / Overtime / Superannuation / National Insurance – 2,203k under	Property Services - 2,127k under	The variance relates to vacancies which are actively being recruited in line with Service requirements.
		Manual Basic / Overtime / Superannuation / National Insurance - (455k) over	Property Services - (419k) over	The variance reflects the current level of trade operatives and overtime required to meet service demands.
Property Costs	(1,471k) over	Service Charge - (353k) over	Property Services - (353k) over	The overspend relates to the cost of shopping centre service charges which are not recoverable from tenants.
		Other Accommodation Costs – (147k) over	Housing Services – (£147k) over	The overspend relates to an increase in homelessness stock expenditure.
		Bed and Breakfast - (91k) over	Housing Services – (£91k) over	The overspend relates to greater than anticipated demand for the service.
Property Costs (cont)		Repairs and Maintenance - Internal / External Contractor/ Life Cycle Maintenance - (297k) over	Property Services - (171k) over	The overspend relates to additional expenditure in property maintenance and estates services.
			Housing Services – (126k) over	The overspend relates to additional expenditure in homelessness.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		Electricity - Contract – (173k) over	Property Services – (147k) over	This relates to the current market prices for utilities which is higher than budget.
		Fixtures & Fittings – (214k) over	Housing Services – (214k) over	This relates to the furniture costs within homeless temporary accommodation and is demand led.
		Refuse Uplift – (137k) over	Property Services – (130k) over	The level of uplifts varies depending on the current workload demands and timing of capital and revenue works.
Supplies and Services	(189k) over	IT Maintenance Contract – 131k under	Property Services – 130k under	The cost of the IT systems within Property Services were lower than anticipated reflecting the age of the current system. A new system is under development.
Supplies and Services (cont.)		Materials – (334k) over	Property Services - (334k) over	Expenditure on materials varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
Transport & Plant	192k under	Fleet Service Charges Vehicle Maintenance – (308k) over	Property Services - (301k) over	The costs for maintaining vehicles have been higher than budgeted levels.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		Hire of External Plant – 159k under	Property Services – 159k under	Expenditure on hire of plant varies depending on the current workload demands and timing of works on a wide variety of capital and revenue works.
		Hire of Scaffolding – 276k under	Property Services – 276k under	Expenditure on hires varies depending on the workload demands and timing of works on a wide variety of capital and revenue works.
Administration Costs	(103k) over	Insurance – (105k) over	Property Services – (94k) over	This overspend is due to greater than budgeted insurance charges within Property Services.
Payment to Other Bodies	35k under	Payment to Other Bodies – 238k under	Property Services – 116k under	This mainly relates to the costs in relation to care and repair advice and support which was lower than anticipated.
			<u>Housing Services – 122k under</u>	<u>The variance is due to lower than anticipated homelessness contract payments.</u>
		Assistance to Home Owners – (178k) over	Property Services – (178k) over	This variance reflects the timing of spend on grants to owners to date.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors	206k under	Payments to Private Contractors – 684k under	Property Services – 480k under Housing Services – 204k 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. The underspend relates to commissioned services in the Homelessness budget where expenditure varies according to service requirements.
		Payment to External Consultants – (478k) over	Property Services – (478k) over	This overspend reflects the requirement to purchase external professional services within the Projects team, to meet current service demands.
Income	(359k) under recovered	Rental Income – (197k) under recovered House Rents – 199k over recovered Other Income – (161k) under recovered	Property Services – (198k) under recovered Housing Services – 119k over recovered Property Services - (161k) under recovered	The under recovery relates to the shopping centre income which is lower than budgeted due to vacant units. The over recovery relates to greater house rent income than budgeted due to an increase in homeless properties. This mainly relates to building services income streams which are variable each financial year.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
		Recovery from Capital / Recharges - Departments of the Authority – (301k) under recovered	Property Services – (301k) under recovered	The level of income recovered varies depending on the current workload and the timing of a wide variety of projects and is offset by a reduction in expenditure.

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

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	17,317	855	under	1,253	under	1,433	under	13,688	12,086	1,602	under
APT & C OVERTIME	195	30	under	36	under	42	under	157	106	51	under
APT & C SUPERANNUATION	3,347	199	under	284	under	326	under	2,644	2,283	361	under
APT & C NIC	1,799	120	under	147	under	168	under	1,417	1,228	189	under
MANUAL BASIC	19,841	(37)	over	25	under	37	under	16,192	16,135	57	under
MANUAL OVERTIME	588	(251)	over	(407)	over	(448)	over	473	946	(473)	over
MANUAL SUPERANNUATION	3,820	8	under	28	under	32	under	3,117	3,077	40	under
MANUAL NIC	2,008	(37)	over	(70)	over	(77)	over	1,639	1,718	(79)	over
TRAVEL AND SUBSISTANCE	25	2	under	7	under	6	under	21	12	9	under
OTHER EMPLOYEE COSTS	508	7	under	(2)	over	1	under	383	382	1	under
PENSION INCREASES	602	(14)	over	(23)	over	(30)	over	496	532	(36)	over
ADDITIONAL PENSION COSTS	13	(12)	over	(12)	over	(12)	over	0	12	(12)	over
EMPLOYEE COSTS	50,063	870	under	1,266	under	1,478	under	40,227	38,517	1,710	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	2,254	29	under	31	under	35	under	2,254	2,217	37	under
SCOTTISH WATER - UNMETERED CHARGES	12	4	under	7	under	5	under	6	0	6	under
SCOTTISH WATER - METERED CHARGES	241	(6)	over	(34)	over	(44)	over	186	229	(43)	over
RENT	1,768	(1)	over	(17)	over	(8)	over	1,364	1,420	(56)	over
SERVICE CHARGE	439	(176)	over	(306)	over	(322)	over	272	625	(353)	over
FACTORING CHARGES	9	0	-	2	under	3	under	3	0	3	under
OTHER ACCOMMODATION COSTS	2,579	25	under	(82)	over	(98)	over	2,397	2,544	(147)	over
BED AND BREAKFAST	27	(26)	over	(76)	over	(89)	over	22	113	(91)	over
PROPERTY INSURANCE	374	0	-	(3)	over	(6)	over	365	364	1	under
SECURITY COSTS	299	24	under	38	under	44	under	238	187	51	under
GROUND MAINTENANCE	52	(2)	over	(3)	over	(3)	over	52	55	(3)	over
GROUNDS MAINTENANCE ADDITIONAL WORKS	10	3	under	2	under	2	under	8	5	3	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	2,841	938	under	199	under	206	under	2,618	2,256	362	under
REPAIRS & MAINTENANCE - INTERNAL CONTRACTORS	0	(3)	over	(20)	over	(20)	over	0	3	(3)	over
LIFE CYCLE MAINTENANCE	781	(679)	over	(3)	over	(5)	over	558	681	(123)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	430	(348)	over	(400)	over	(419)	over	209	742	(533)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0	-	0	-	(14)	over	0	14	(14)	over
HOUSING - RENT FREE ACCOMMODATION	0	(7)	over	(9)	over	(10)	over	0	11	(11)	over
GAS MAINTENANCE COSTS	0	(1)	over	0	-	0	-	0	0	0	-
HOUSING - RENT W/O UNLET PERIODS	734	23	under	(67)	over	(66)	over	579	651	(72)	over
HOUSING - RENT W/O BAD PERIODS	778	2	under	73	under	46	under	286	298	(12)	over
ASBESTOS	0	0	-	(6)	over	0	-	0	0	0	-
FIXED ELECTRICAL	0	0	-	(1)	over	(1)	over	0	1	(1)	over
EPC	0	(1)	over	0	-	0	-	0	0	0	-
BOILER PLANT SERVICING	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	1,448	(91)	over	(152)	over	(182)	over	946	1,119	(173)	over
ELECTRICITY - NON CONTRACT	29	8	under	11	under	12	under	23	9	14	under
GAS	575	(4)	over	25	under	23	under	362	343	19	under
HEATING OIL	11	0	-	0	-	(1)	over	0	1	(1)	over
FIXTURE & FITTINGS	882	0	-	(192)	over	(205)	over	768	982	(214)	over
JANITOR SERVICE	164	0	-	8	under	12	under	164	152	12	under
CLEANING CONTRACT	407	(22)	over	(18)	over	(6)	over	405	410	(5)	over
CLEANING OUTWITH CONTRACT	0	(17)	over	0	-	0	-	0	0	0	-
CLEANING MATERIALS	10	(1)	over	3	under	4	under	7	3	4	under
WINDOW CLEANING	2	1	under	0	-	1	under	2	1	1	under
PEST CONTROL	6	(3)	over	(3)	over	(5)	over	6	13	(7)	over
REFUSE UPLIFT	404	(52)	over	(116)	over	(125)	over	295	432	(137)	over
REMOVAL & STORAGE COSTS	51	15	under	16	under	21	under	48	22	26	under
OTHER PROPERTY COSTS	556	15	under	5	under	8	under	538	529	9	under
OFFICE ACCOM-FACILITIES MANAGEMENT	1,113	(18)	over	(12)	over	(13)	over	1,090	1,103	(13)	over
ACCOMMODATION RECHARGE TO USERS	33	0	-	(2)	over	(10)	over	33	39	(6)	over
PROPERTY COSTS	19,319	(372)	over	(1,103)	over	(1,231)	over	16,104	17,575	(1,471)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	499	(23)	over	(46)	over	(19)	over	421	458	(37)	over
COMPUTER EQUIPMENT MAINTENANCE	7	3	under	0	-	5	under	0	0	0	-
I.T. EQUIPMENT MAINT-CONTRACT	223	45	under	93	under	114	under	184	53	131	under
EQUIPMENT, APPARATUS AND TOOLS	46	17	under	26	under	30	under	36	2	34	under
SMALL TOOLS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
ADAPTATIONS FOR CLIENTS	500	(1)	over	(1)	over	(1)	over	338	339	(1)	over
FURNITURE - OFFICE	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNISHINGS	0	(18)	over	0	-	0	-	0	0	0	-
MATERIALS	12,331	163	under	(271)	over	(293)	over	8,545	8,879	(334)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
AUDIO VISUAL	10	0	-	0	-	0	-	8	8	0	-
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	2	0	-	1	under	2	under	2	0	2	under
TV LICENCES - EDUCATION	1	0	-	0	-	0	-	1	1	0	-
FOODSTUFFS - GENERAL	2	0	-	0	-	(1)	over	0	1	(1)	over
PROTECTIVE CLOTHING & UNIFORMS	44	6	under	3	under	6	under	35	27	8	under
OTHER SUPPLIES AND SERVICES	165	(6)	over	18	under	(18)	over	207	179	28	under
HEALTH AND SAFETY	1	(1)	over	0	-	0	-	1	1	0	-
CATERING - CONTRACT	1	0	-	0	-	0	-	0	0	0	-
OUTSOURCED MAIL	0	(10)	over	(14)	over	(15)	over	0	16	(16)	over
BULK BUYING DISCOUNT	0	1	under	1	under	1	under	0	(1)	1	under
SUPPLIES AND SERVICES	13,832	175	under	(194)	over	(193)	over	9,778	9,967	(189)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0	-	(2)	over	(2)	over	0	2	(2)	over
PURCHASE OF PLANT	125	(11)	over	(1)	over	11	under	121	116	5	under
FLEET SERVICES - FUEL	0	(3)	over	(8)	over	(11)	over	0	15	(15)	over
FLEET SERVICES - VEHICLE HIRE	36	(9)	over	0	-	0	-	36	36	0	-
POOL CAR RECHARGE - RENTAL CHARGE	111	21	under	29	under	47	under	79	33	46	under
POOL CAR RECHARGE - FUEL	26	8	under	12	under	12	under	14	0	14	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	1	under	1	under	1	1	0	-
OTHER TRANSPORT COSTS	0	(1)	over	(6)	over	(6)	over	0	9	(9)	over
TRANSPORT INSURANCE	44	20	under	(13)	over	(23)	over	44	67	(23)	over
LICENCES	1	(5)	over	(2)	over	0	-	1	1	0	-
PLANT SERVICES	7	(6)	over	(17)	over	(25)	over	7	33	(26)	over
FLEET SERVICE CHARGES	3	0	-	0	-	4	under	0	0	0	-
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	327	(2)	over	(253)	over	(276)	over	255	563	(308)	over
FLEET SERVICE CHARGES UNSCHEDULED LABOUR	1	1	under	1	under	1	under	1	0	1	under
FLEET SERVICE CHARGES PLANT MAINTENANCE	7	0	-	(2)	over	(2)	over	7	9	(2)	over
FLEET SERVICE CHARGES ASSET MODIFICATIONS	15	1	under	7	under	8	under	12	2	10	under
FLEET SERVICE CHARGES LEASING	1,397	(64)	over	(4)	over	(21)	over	807	826	(19)	over
FLEET SERVICE CHARGES HIRED VEHICLES	201	13	under	2	under	7	under	179	181	(2)	over
FLEET SERVICE CHARGES CONTRACT HIRE	45	(8)	over	6	under	6	under	41	31	10	under
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	116	(3)	over	(35)	over	(28)	over	106	146	(40)	over
FLEET SERVICE CHARGES FUEL	835	11	under	91	under	97	under	668	572	96	under
HIRE OF EXTERNAL VEHICLES	5	(6)	over	(1)	over	(6)	over	5	6	(1)	over
HIRE OF EXTERNAL PLANT	257	12	under	135	under	145	under	215	56	159	under
HIRE OF SCAFFOLDING	1,077	48	under	223	under	267	under	890	614	276	under
HIRE OF SKIPS	33	0	-	20	under	22	under	26	3	23	under
EXTERNAL TRANSPORT CONTRACT	33	0	-	0	-	0	-	33	32	1	under
TAXI CHARGES - CONTRACTED	20	9	under	(2)	over	(7)	over	19	21	(2)	over
TRANSPORT AND PLANT	4,723	26	under	181	under	221	under	3,567	3,375	192	under

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	83	1	under	5	under	9	under	62	54	8	under
TELEPHONES	93	35	under	29	under	53	under	87	30	57	under
MOBILE PHONES	50	15	under	5	under	20	under	37	24	13	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	7	0	-	5	under	5	under	0	0	0	-
ADVERTISING - OTHER	6	2	under	2	under	2	under	5	1	4	under
POSTAGES/COURIERS	21	(9)	over	(10)	over	(11)	over	16	26	(10)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	13	4	under	(48)	over	(41)	over	11	56	(45)	over
INSURANCE	216	11	under	(105)	over	(105)	over	216	321	(105)	over
MEDICAL COSTS	16	(7)	over	(7)	over	(7)	over	14	23	(9)	over
LEGAL EXPENSES	16	(7)	over	(1)	over	(3)	over	13	16	(3)	over
PETTY OUTLAYS	12	(5)	over	(2)	over	(1)	over	10	10	0	-
HOSPITALITY / CIVIC RECOGNITION	2	(3)	over	(3)	over	(3)	over	2	5	(3)	over
PAYPOINT AGENCY FEES	0	(4)	over	(5)	over	(5)	over	0	5	(5)	over
OTHER ADMIN COSTS	13	1	under	4	under	4	under	4	5	(1)	over
TRAINING	0	(1)	over	(4)	over	(4)	over	0	4	(4)	over
INTERNAL SUPPORT SERVICES ALLOCATION	457	0	-	5	under	5	under	0	0	0	-
CENTRAL ADMINISTRATION	2,749	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	3,754	33	under	(130)	over	(82)	over	477	580	(103)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,529	0	-	0	-	(19)	over	1,384	1,417	(33)	over
PAYMENTS TO OTHER BODIES	1,186	10	under	134	under	145	under	866	628	238	under
SUPPORTING PEOPLE INTERNAL PROVIDER	1,130	9	under	(57)	over	(63)	over	956	1,025	(69)	over
SUPPORTING PEOPLE EXTERNAL PROVIDER	732	11	under	86	under	94	under	612	507	105	under
HOUSING ADMINISTRATION	886	0	-	0	-	0	-	848	848	0	-
ASSISTANCE TO HOME OWNERS	1,982	0	-	(145)	over	(180)	over	1,468	1,646	(178)	over
PRIVATE INDIVIDUALS - GENERAL	155	(33)	over	0	-	0	-	154	182	(28)	over
PAYMENT TO OTHER BODIES	8,600	(3)	over	18	under	(23)	over	6,288	6,253	35	under
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(5)	over	0	-	0	-	0	0	0	-
PAYMENT TO PRIVATE CONTRACTOR	12,484	1,889	under	562	under	624	under	9,203	8,519	684	under
PAYMENT TO EXTERNAL CONSULTANTS	381	(70)	over	(180)	over	(433)	over	224	702	(478)	over
PAYMENT TO CONTRACTORS	12,865	1,814	under	382	under	191	under	9,427	9,221	206	under
FINANCING CHARGES											
I.T. EQUIPMENT LEASING-CONTRACT	152	2	under	(2)	over	(21)	over	40	62	(22)	over
INTEREST ON REVENUE BALANCES	2	1	under	1	under	1	under	1	0	1	under
FINANCING CHARGES	154	3	under	(1)	over	(20)	over	41	62	(21)	over

South Lanarkshire Council

Housing & Technical Resources - Total

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2023/24	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
TOTAL EXPENDITURE	113,310	2,546	under	419	under	341	under	85,909	85,550	359	under
INCOME											
CONTRIBUTIONS FROM OTHER BODIES	(1,166)	(11)	under rec	0	-	43	over rec	(1,166)	(1,166)	0	-
SALES - DEPARTMENTS OF THE AUTHORITY	(460)	0	-	0	-	0	-	0	0	0	-
FEES AND CHARGES - GENERAL	(580)	(16)	under rec	89	over rec	89	over rec	(536)	(617)	81	over rec
FEES AND CHARGES - DEPARTMENTS OF THE A	(48)	0	-	0	-	0	-	0	0	0	-
RENTAL INCOME	(4,775)	(164)	under rec	(218)	under rec	(193)	under rec	(4,215)	(4,018)	(197)	under rec
HOUSE RENTS	(5,967)	30	over rec	171	over rec	189	over rec	(4,583)	(4,782)	199	over rec
OTHER INCOME	(3,057)	(20)	under rec	(109)	under rec	(188)	under rec	(2,084)	(1,923)	(161)	under rec
REALLOCATION OF CENTRAL SUPPORT COSTS	(876)	0	-	0	-	0	-	0	0	0	-
REALLOCATION OF SUPPORT COSTS	(1,629)	0	-	0	-	9	over rec	(254)	(274)	20	over rec
RECOVERY FROM CAPITAL	(33,368)	(4,426)	under rec	(2,797)	under rec	(3,018)	under rec	(18,440)	(15,093)	(3,347)	under rec
RECHARGES - DEPARTMENTS OF AUTHORITY	(43,693)	2,061	over rec	2,445	over rec	2,728	over rec	(28,155)	(31,201)	3,046	over rec
MANUAL RECHARGES - DEPARTMENTS OF AUTHORITY	(99)	0	-	0	-	0	-	0	0	0	-
INCOME	(95,718)	(2,546)	under rec	(419)	under rec	(341)	under rec	(59,433)	(59,074)	(359)	under rec
NET EXPENDITURE	17,592	0	-	0	-	0	-	26,476	26,476	0	-

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(4,616k) over	Repairs and Maintenance – Internal and External Contractor – (4,886k) over	HRA	The overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services.
		Housing – Rent Write off Unlet Periods/Bad Periods – 390k under	HRA	The net 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.
		Fixtures & Fittings – (114k) over	HRA	This budget is demand led and the overspend reflects the increased demand during the year.
Income	(1,802k) under recovered	House Rents – 188k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont.)		Year End Transfer from the Balance Sheet – (1,995k) under recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net underspend across the service. This is mainly as a result of the before mentioned recovery of costs from chargeable services.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,776	(61)	over	15	under	(9)	over	9,505	9,499	6	under
APT & C OVERTIME	78	12	under	3	under	1	under	62	68	(6)	over
APT & C SUPERANNUATION	2,097	(60)	over	(72)	over	(79)	over	1,685	1,769	(84)	over
APT & C NIC	1,120	30	under	20	under	24	under	900	872	28	under
TRAVEL AND SUBSISTANCE	28	12	under	15	under	16	under	22	4	18	under
OTHER EMPLOYEE COSTS	0	(1)	over	(1)	over	(1)	over	0	4	(4)	over
PENSION INCREASES	211	(8)	over	(13)	over	(15)	over	169	187	(18)	over
ADDITIONAL PENSIONS COSTS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	15,310	(82)	over	(39)	over	(69)	over	12,343	12,409	(66)	over
PROPERTY COSTS											
RATES	105	36	under	36	under	36	under	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	2	under	3	under	3	under	3	0	3	under
SCOTTISH WATER - METERED CHARGES	8	(2)	over	(6)	over	(6)	over	6	13	(7)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	(9)	over	(15)	over	(15)	over	0	15	(15)	over
PROPERTY INSURANCE	1,484	0	-	0	-	0	-	1,484	1,484	0	-
SECURITY COSTS	55	10	under	0	-	0	-	3	3	0	-
GROUND MAINTENANCE	4,625	0	-	0	-	0	-	4,370	4,370	0	-
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0	-	0	-	0	-	0	1	(1)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	35,777	(1,046)	over	(4,306)	over	(4,748)	over	22,298	27,066	(4,768)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	27	under	(33)	over	(76)	over	675	793	(118)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	(68)	over	(75)	over	129	202	(73)	over
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	(221)	over	(251)	over	2,056	2,442	(386)	over
HOUSING - RENT W/O BAD PERIODS	2,456	0	-	714	under	778	under	1,324	548	776	under
ASBESTOS	139	19	under	41	under	38	under	112	70	42	under
FIXED ELECTRICAL	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
ELECTRICITY - CONTRACT	1,358	0	-	0	-	0	-	637	637	0	-
GAS	436	6	under	0	-	(22)	over	268	316	(48)	over
HEATING OIL	54	9	under	12	under	12	under	42	28	14	under
SOLID FUEL	3	2	under	2	under	2	under	3	0	3	under
FIXTURE & FITTINGS	58	0	-	(105)	over	(110)	over	47	161	(114)	over
JANITOR SERVICE	74	10	under	21	under	27	under	63	30	33	under
CLEANING CONTRACT	468	(123)	over	0	-	40	under	468	428	40	under
CLEANING MATERIALS	60	0	-	0	-	0	-	18	18	0	-
WINDOW CLEANING	16	2	under	2	under	2	under	12	10	2	under
PEST CONTROL	122	0	-	(15)	over	(14)	over	107	115	(8)	over
REFUSE UPLIFT	0	(18)	over	(24)	over	(24)	over	0	27	(27)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	(1)	over	11	11	0	-
OTHER PROPERTY COSTS	34	(5)	over	(1)	over	0	-	28	26	2	under
PROPERTY COSTS	50,929	(1,082)	over	(3,966)	over	(4,406)	over	34,269	38,885	(4,616)	over

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	467	0	-	0	-	0	-	385	385	0	-
COMPUTER EQUIPMENT RENTAL	0	0	-	(11)	over	(11)	over	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	81	0	-	0	-	0	-	81	63	18	under
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	(1)	over	(1)	over	11	11	0	-
FURNITURE - OFFICE	10	1	under	1	under	2	under	8	7	1	under
FURNITURE - GENERAL	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(2)	over	(3)	over	0	3	(3)	over
FOODSTUFFS - GENERAL	6	(1)	over	(2)	over	(4)	over	5	8	(3)	over
PROTECTIVE CLOTHING & UNIFORMS	12	3	under	4	under	3	under	10	6	4	under
LAUNDRY COSTS	16	(1)	over	0	-	1	under	13	12	1	under
OTHER SUPPLIES AND SERVICES	33	1	under	(3)	over	(3)	over	32	36	(4)	over
HEALTH AND SAFETY	15	6	under	6	under	4	under	12	7	5	under
CATERING - CONTRACT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	653	6	under	(10)	over	(14)	over	557	551	6	under
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	4	under	7	under	(1)	over	11	10	1	under
POOL CAR RECHARGE - FUEL	6	3	under	4	under	4	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	1	under	1	under	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0	-	(5)	over	(5)	over	0	7	(7)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	3	under	(6)	over	2	under	23	24	(1)	over
FLEET SERVICE CHARGES LEASING	72	0	-	6	under	5	under	55	45	10	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	16	under	21	under	0	-	0	0	0	-
FLEET SERVICE CHARGES CONTRACT HIRE	0	(3)	over	(7)	over	(8)	over	0	10	(10)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/MOT	8	2	under	2	under	3	under	6	5	1	under
FLEET SERVICE CHARGES FUEL	22	2	under	2	under	4	under	16	12	4	under
HIRE OF SCAFFOLDING	0	0	-	(19)	over	0	-	0	0	0	-
STORAGE	4	2	under	3	under	3	under	3	0	3	under
TRANSPORT AND PLANT	196	30	under	9	under	8	under	119	113	6	under

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
ADMINISTRATION											
PRINTING AND STATIONERY	63	0	-	0	-	0	-	63	63	0	-
BULK PRINTING	50	0	-	0	-	0	-	0	0	0	-
TELEPHONES	73	11	under	(5)	over	(15)	over	49	57	(8)	over
MOBILE PHONES	27	12	under	3	under	4	under	20	14	6	under
ADVERTISING - OTHER	12	6	under	8	under	9	under	10	0	10	under
POSTAGES/COURIERS	132	(11)	over	0	-	0	-	132	139	(7)	over
SMS MESSAGING	0	(4)	over	(4)	over	(4)	over	0	5	(5)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(2)	over	(13)	over	(10)	over	30	38	(8)	over
MEDICAL COSTS	25	(2)	over	(2)	over	(1)	over	20	22	(2)	over
LEGAL EXPENSES	61	2	under	3	under	8	under	48	44	4	under
PETTY OUTLAYS	4	2	under	3	under	3	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(7)	over	(7)	over	0	7	(7)	over
GIRO BANK AGENCY FEES	9	6	under	7	under	8	under	8	0	8	under
PAYPOINT AGENCY FEES	28	(4)	over	(4)	over	(5)	over	21	28	(7)	over
INTERNET AGENCY FEES	6	3	under	4	under	4	under	5	0	5	under
OTHER ADMIN COSTS	15	(6)	over	(11)	over	(13)	over	12	24	(12)	over
CONFERENCES - OFFICIALS	7	3	under	3	under	3	under	6	2	4	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	12	under	(15)	over	(16)	over	427	443	(16)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	0	-	1,654	1,654	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	10	10	0	-
PAYMENTS TO OTHER BODIES	32	(100)	over	(6)	over	(6)	over	32	39	(7)	over
PRIVATE INDIVIDUALS - GENERAL	0	(40)	over	0	-	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	2,974	(140)	over	(6)	over	(6)	over	1,696	1,703	(7)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	68	68	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	68	68	0	-

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,953	0	-	5,845	under	6,495	under	6,495	0	6,495	under
DEPRECIATION-CAP CHARGES	0	0	-	0	-	(30)	over	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	5	5	0	-
CFCR	27,162	0	-	0	-	0	-	25,162	25,162	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	45,115	0	-	5,845	under	6,465	under	31,662	25,167	6,495	under
TOTAL EXPENDITURE	120,847	(1,256)	over	1,818	under	1,962	under	81,141	79,339	1,802	under
INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	0	-	(848)	(848)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	0	-	(2,361)	(2,361)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	250	over rec	390	over rec	430	over rec	(78,824)	(79,012)	188	over rec
LOCK UP RENTS	(2,679)	(26)	under rec	(39)	under rec	48	over rec	(2,644)	(2,625)	(19)	under rec
INSURANCE RECOVERIES	(250)	0	-	42	over rec	42	over rec	0	(42)	42	over rec
OTHER INCOME	(1,745)	0	-	(118)	under rec	(113)	under rec	(1,038)	(1,026)	(12)	under rec
REALLOCATION OF SUPPORT COSTS	(717)	0	-	0	-	0	-	0	0	0	-
RECOVERY FROM CAPITAL	0	0	-	0	-	0	-	0	6	(6)	under rec
TRADING SERVICES RECHARGES	0	0	-	0	-	0	-	0	0	0	-
MANUAL TRADING SERVICES RECHARGES	0	0	-	0	-	0	-	0	0	0	-
ACCOMMODATION INCOME FROM USERS	0	0	-	0	-	0	-	0	0	0	-
TMC BALANCE TO BAL SHEET	0	0	-	0	-	0	-	0	0	0	-
YEAR END T/FER TO BALANCE SHEET	(4,907)	1,032	over rec	(2,093)	under rec	(2,369)	under rec	(3,118)	(1,123)	(1,995)	under rec
INCOME	(120,847)	1,256	over rec	(1,818)	under rec	(1,962)	under rec	(88,833)	(87,031)	(1,802)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	(7,692)	(7,692)	0	-

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 26 January 2024 (No 11)

Social Work Resources

Committee**Service Departments :-**

Performance and Support Services

Children and Families

Adults and Older People

Justice and Substance Misuse

Position Before Transfer to Reserves

Transfers to Reserves as at 26 January 2024

Position After Transfer to Reserves at 26 January 2024

Annual Budget	Forecast for Year	Annual Forecast Over/ Under	Budget Proportion 26/01/24	Actual to Period 10 26/01/24	Variance 26/01/24
£m	£m	£m	£m	£m	£m
6.686	6.501	0.185	5.149	4.891	0.258 under
48.943	49.233	(0.290)	39.083	39.474	(0.391) over
182.252	182.252	0.000	134.552	134.552	0.000
1.441	1.336	0.105	1.601	1.468	0.133 under
239.322	239.322	0.000	180.385	180.385	0.000
0.000	0.000	0.000	0.000	0.000	0.000
239.322	239.322	0.000	180.385	180.385	0.000

Social Work Resources Variance Analysis 2023/24 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	966k under	Admin & Clerical Staff – 462k under	Performance and Support – 248k under	The underspends relate to staffing vacancies which are being filled.
			Adult and Older People – 127k under	This underspend relates to Scheduling Assistant vacancies in Homecare, which are being recruited. This is offset by overtime costs in Managerial Support Specialist Staff (below).
		Managerial Support Specialist Staff - (971k) over	Children and Families – (97k) over	This overspend is a result of turnover being less than anticipated to date.
			Adult and Older People – (837) over	This overspend is a result of turnover being less than anticipated to date, and overtime spend to cover the Scheduling Assistant vacancies in Homecare.
			Justice – 92k under	This is a result of vacancies which are actively being recruited.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Basic Grade Social Workers – 1,300k under	Children and Families - 1,049k under	This is a result of vacancies which are actively being recruited.
			Adult and Older People – 157k under	This is a result of vacancies which are actively being recruited.
			Justice – 81k under	This is a result of vacancies which are actively being recruited.
		Hospital Social Workers – (138k) over	Adult and Older People – (101k) over	This overspend is due to additional posts being filled to meet demand within the hospital discharge team and is offset by the underspend in Social Workers
		<u>Instructors – 117k under</u>	<u>Adult and Older people – 104k under</u>	<u>This is a result of vacancies which are actively being recruited.</u>
		<u>Care Staff – (76k) over</u>	<u>Children and Families – (202k) over</u>	<u>This overspend is due to the level of overtime being incurred to manage staff absences due to sickness, maternity leave etc.</u>
			<u>Adult and Older People – 189k under</u>	<u>This is a result of vacancies which are actively being recruited.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		Home Carers – 221k under	Adult and Older People – 200k under	This underspend is due to the cost of superannuation being less than budgeted.
		<u>Other Employee Costs – 100k under</u>	<u>Children and Families – 86k under</u>	<u>The underspend reflects the recruitment of staff funded from the Whole Family Wellbeing Fund. Recruitment is now complete.</u>
			<u>Justice – 62k under</u>	<u>This underspend has arisen as an Intensive Support Package has cost less than expected and is offset by an under recovery in grant income.</u>
		Additional Pension Costs – (78k) over	Adult and Older People – (75k) over	This overspend is attributable to payments in lieu of notice / ill health retirals and is offset by underspends in basic pay.
Property Costs	297k under	Electricity – Contract – 86k under	Adult and Older People – 86k under	The underspend is due to costs being less than budgeted.
		Gas – 171k under	Adult and Older People – 171k under	The underspend is due to costs being less than budgeted.
		Cleaning and Janitorial Supplies and Equipment – 97k under	Adult and Older People – 99k under	Increased cleaning standards are required after covid however these costs have been lower than expected.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services	(217k) over	<u>Computer Equipment Purchase – 50k under</u>	<u>Adult and Older People – 93k under</u>	<u>This is a non recurring underspend on IT equipment due to lower than anticipated spend in 2023/2024. This is offset by small overspends elsewhere.</u>
		Aids & Adaptations – (285k) over	Adult and Older People – (281k) over	This overspend relates to the additional demand for equipment.
		<u>Provisions – General – (50k) over</u>	<u>Children and Families – (62k) over</u>	<u>This overspend reflects the general increase in costs for food/toiletries/other provisions, incurred by the children's units.</u>
Transport and Plant	(224k) over	Other Transport Costs – (154k) over	Children and Families – (63k) over	This reflects the commitments in respect of transporting children to and from school or respite.
			Adult and Older People – (89k) over	This overspend is a result of the increased cost of taxi provision for services.
		Fleet Service Charges – Vehicle Maintenance – (93k) over	Adult and Older People – (78k) over	This overspend relates to leasing charges for vehicles within Home Care required to deliver the service.
Administration	(90k) over	Legal Expenses – (57k) over	Children and Families – (58k) over	The overspend relates to contested guardianship/adoption.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Other Bodies	(122k) over	Payment to Voluntary Organisations – 138k under	Children and Families – 85k under	This underspend relates to Supported Accommodation which is being used to fund pressures elsewhere within the Service.
			Adult and Older People – 72k under	The underspend is a result of a timing adjustment and will be reduced by year end.
		Payment to Other Bodies – 137k under	Children and Families – 208k under	This is a temporary funding solution due to service changes and is required in full next financial year.
		Private Individuals – General – 123k under	Children and Families – 127k under	The underspend relates to the Supported Carer and short break service where recruitment for the service is ongoing.
		Social Work – Foster Parents – (312k) over	Children and Families – (312k) over	This overspend is a result of the continuing requirement for children's external foster placements.
		<u>Social Work – Adoption Allowances – (52k) over</u>	<u>Children and Families – (52k) over</u>	<u>This overspend is due to an increase in the number of families being supported with adoption allowances, post adoption.</u>
		Direct Payments – (202k) over	Adult and Older People – (201k) over	This overspend is due to an increase in demand for Direct Payments, under Self Directed Support legislation.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payment to Contractors	(1,227k) over	Payment to Private Contractor – Default – 322k under	Adult and Older People – 322k under	This underspend is attributable to commissioning and procurement savings arising from service reviews.
		Long Term Care – (736k) over	Children and Families - (998k) over	This overspend is a result of the continuing requirement for children's residential external school placements.
			Adult and Older People – 262k under	This underspend relates to Care Homes based on current commitments.
		CET Allocations – Home Care - (937k) over	Adult and Older People – (937k) over	This overspend reflects the current demand for the external home care service.
		Respite – 136k under	<u>Children and Families – (58k) over</u>	<u>The overspend reflects the demand for respite services to support young people and their families.</u>
			Adult and Older People – 194k under	This underspend is funding the overspend within the Respite budget below. These budgets are managed as one.
		<u>Day Care – (121k) over</u>	<u>Adult and Older People – (121k) over</u>	<u>This overspend reflects the current demand for the external day care service.</u>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Contractors (cont)		Home Support – 305k under	Adult and Older People – 305k under	This underspend is a result of transitional funding being less than required in year. The funding is required in full next financial year.
		Respite awaiting long term care – (189k) over	Adult and Older People – (189k) over	This overspend is being funded from the underspend within the Respite budget above. These budgets are managed as one.
Transfer Payments	(109k) over	Direct Assistance – (99k) over	Children and Families – (76k) over	This overspend relates to the payment of kinship care allowances where demand is increasing.
Income	725k over recovered	<u>Non Relevant Government Grant – 52k over recovered</u>	<u>Adult and Older People – 68k over recovered</u>	<u>This variance reflects funding received for Mental Health Officer capacity being greater than budgeted.</u>
		Contributions from Other Bodies – 226k over recovered	Children and Families – 226k over recovered	This is due to funding received being greater than budgeted in respect of Unaccompanied Asylum-Seeking Children and Care Leavers due to an increase in numbers.
		Fees and Charges - General – 371k over recovered	Adult and Older People – 371k over recovered	This over recovery relates to non-recurring income received in respect of recovery of prior year care costs from service users.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Charges to Health Board – 75k over recovered	Adult and Older People – 71k over recovered	This is a non-recurring over recovery of funding.

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

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
TEACHERS BASIC	0	0		0		0		0	0	0	
TEACHERS OVERTIME	0	0		(1)	over	(1)	over	0	1	(1)	over
PART TIME EVENING INSTRUCTORS 0020 OVERTIME	0	0		0		0		0	0	0	
PART TIME EVENING INSTRUCTORS 0043 HOLIDAY PAY ADJUSTMENT	0	0		0		0		0	0	0	
ADMIN & CLERICAL STAFF - APT&C BASIC	5,668	410	under	491	under	542	under	4,555	3,980	575	under
ADMIN & CLERICAL STAFF - APT&C OVERTIME	0	(91)	over	(125)	over	(136)	over	0	159	(159)	over
ADMIN & CLERICAL STAFF - APT&C SUPERANNUATION	992	47	under	48	under	55	under	797	740	57	under
ADMIN & CLERICAL STAFF - APT&C NIC	409	(18)	over	(11)	over	(10)	over	329	340	(11)	over
MANAGERIAL SUPPORT SPECIALIST STAFF BASIC	24,196	81	under	(102)	over	(113)	over	19,467	19,694	(227)	over
MANAGERIAL SUPPORT SPECIALIST STAFF OVERTIME	120	(349)	over	(503)	over	(471)	over	84	647	(563)	over
MANAGERIAL SUPPORT SPECIALIST STAFF SUPERANNUATION	4,508	(24)	over	(41)	over	(52)	over	3,623	3,676	(53)	over
MANAGERIAL SUPPORT SPECIALIST STAFF NIC	2,557	(74)	over	(104)	over	(118)	over	2,053	2,181	(128)	over
BASIC GRADE SOCIAL WORKERS BASIC	12,031	505	under	814	under	966	under	9,904	8,834	1,070	under
BASIC GRADE SOCIAL WORKERS OVERTIME	44	(10)	over	(26)	over	(32)	over	25	60	(35)	over
BASIC GRADE SOCIAL WORKERS SUPERANNUATION	2,254	81	under	117	under	134	under	1,812	1,664	148	under
BASIC GRADE SOCIAL WORKERS NIC	1,324	61	under	94	under	105	under	1,064	947	117	under
HOSPITAL SOCIAL WORKERS BASIC	448	(53)	over	(81)	over	(93)	over	360	461	(101)	over
HOSPITAL SOCIAL WORKERS OVERTIME	0	(9)	over	(10)	over	(12)	over	0	14	(14)	over
HOSPITAL SOCIAL WORKERS SUPERANNUATION	87	(6)	over	(8)	over	(9)	over	70	80	(10)	over
HOSPITAL SOCIAL WORKERS NIC	46	(7)	over	(10)	over	(13)	over	37	50	(13)	over
INSTRUCTORS BASIC	1,433	248	under	18	under	17	under	1,152	1,048	104	under
INSTRUCTORS OVERTIME	0	2	under	0		0		0	0	0	
INSTRUCTORS SUPERANNUATION	243	32	under	5	under	5	under	196	193	3	under
INSTRUCTORS NIC	129	20	under	6	under	7	under	104	94	10	under
CARE STAFF - APT&C BASIC	18,757	472	under	195	under	309	under	15,101	14,715	386	under
CARE STAFF - APT&C OVERTIME	815	(197)	over	(277)	over	(313)	over	516	947	(431)	over
CARE STAFF - APT&C SUPERANNUATION	3,276	(11)	over	(24)	over	(35)	over	2,632	2,683	(51)	over
CARE STAFF - APT&C NIC	1,854	(8)	over	33	under	47	under	1,488	1,468	20	under
HOME CARERS BASIC	27,809	(2,562)	over	(22)	over	(6)	over	22,233	22,184	49	under
HOME CARERS OVERTIME	1,977	(262)	over	(57)	over	(60)	over	1,327	1,372	(45)	over
HOME CARERS SUPERANNUATION	5,038	(334)	over	190	under	193	under	4,027	3,827	200	under
HOME CARERS NIC	2,840	(423)	over	6	under	9	under	2,270	2,253	17	under
SESSIONAL WORK	0	0		0		0		0	0	0	
TRAVEL AND SUBSISTENCE	394	(12)	over	(11)	over	(3)	over	274	259	15	under
OTHER EMPLOYEE COSTS	711	(129)	over	23	under	24	under	534	434	100	under
PENSION INCREASES	328	13	under	(3)	over	12	under	274	259	15	under
ADDITIONAL PENSION COSTS	0	(26)	over	(38)	over	(63)	over	0	78	(78)	over
EMPLOYEE COSTS	120,288	(2,633)	over	586	under	885	under	96,308	95,342	966	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
PROPERTY COSTS											
RATES	384	(1)	over	(7)	over	(15)	over	366	381	(15)	over
SCOTTISH WATER - UNMETERED CHARGES	44	5	under	11	under	16	under	22	0	22	under
SCOTTISH WATER - METERED CHARGES	170	(5)	over	(7)	over	(4)	over	110	118	(8)	over
RENT	540	2	under	(36)	over	(65)	over	479	469	10	under
SERVICE CHARGE	0	0		0		0		0	0	0	
PROPERTY INSURANCE	293	1	under	(3)	over	(2)	over	287	290	(3)	over
SECURITY COSTS	3	(1)	over	(1)	over	(1)	over	2	3	(1)	over
GROUND MAINTENANCE	3	2	under	2	under	2	under	3	0	3	under
GROUNDS MAINTENANCE ADDITIONAL WORKS	0	0		0		0		0	0	0	
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	0	(8)	over	(23)	over	(25)	over	0	27	(27)	over
REPAIRS & MAINTENANCE - INT. CONTRACTOR	0	4	under	0		0		0	0	0	
LIFE CYCLE MAINTENANCE	0	(5)	over	(5)	over	(5)	over	0	7	(7)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	63	(15)	over	(10)	over	(13)	over	40	47	(7)	over
ADAPTIONS - INTERNAL CONTRACTORS	0	0		0		0		0	0	0	
HOUSING - RENT FREE ACCOMMODATION	0	0		0		0		0	0	0	
GAS HEATING LEASE COSTS	0	0		0		0		0	0	0	
SOLID FUEL HEATING MAINTENANCE	0	0		0		0		0	0	0	
20178 CYCLICAL REPAIRS	0	0		0		0		0	0	0	
FIXED ELECTRICAL	0	0		0		0		0	0	0	
ELECTRICITY - CONTRACT	914	(20)	over	(8)	over	105	under	704	618	86	under
ELECTRICITY - NON CONTRACT	0	0		0		0		0	0	0	
GAS	1,069	7	under	8	under	121	under	675	504	171	under
FIXTURE & FITTINGS	0	0		0		0		0	0	0	
JANITOR SERVICE	0	0		0		0		0	0	0	
CLEANING CONTRACT	382	1	under	(15)	over	(19)	over	381	387	(6)	over
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	328	11	under	15	under	82	under	249	152	97	under
HEALTH & HYGIENE MATERIALS	90	(19)	over	(17)	over	(12)	over	77	108	(31)	over
WINDOW CLEANING	12	(1)	over	0		0		8	8	0	
PEST CONTROL	1	0		0		0		0	0	0	
REFUSE UPLIFT	41	1	under	4	under	5	under	33	34	(1)	over
REMOVAL & STORAGE COSTS	5	3	under	4	under	4	under	5	2	3	under
OTHER PROPERTY COSTS	196	10	under	4	under	8	under	66	55	11	under
PROPERTY COSTS	4,538	(28)	over	(84)	over	182	under	3,507	3,210	297	under

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

	REVISED ANNUAL BUDGET SLC 23/24 2	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 VARIANCE AMOUNT	Over/ Under	PERIOD 11 ESTIMATE TO DATE	PERIOD 11 ACTUAL TO DATE	PERIOD 11 VARIANCE AMOUNT	Over/ Under
SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	717	(25)	over	(195)	over	29	under	551	501	50	under
COMPUTER EQUIPMENT MAINTENANCE	52	7	under	23	under	8	under	18	9	9	under
I.T. EQUIPMENT MAINT-CONTRACT	233	5	under	7	under	8	under	28	17	11	under
I.T. ELECTRONIC MESSAGING	238	2	under	4	under	2	under	3	0	3	under
EQUIPMENT, APPARATUS AND TOOLS	131	23	under	25	under	27	under	86	59	27	under
SMALL TOOLS	4	(1)	over	0		0		3	3	0	
AIDS & ADAPTIONS	1,981	(157)	over	(183)	over	(249)	over	1,234	1,519	(285)	over
SUPPLIES FOR CLIENTS	371	7	under	30	under	28	under	272	220	52	under
FURNITURE - OFFICE	24	(11)	over	(15)	over	(15)	over	24	43	(19)	over
FURNITURE - GENERAL	15	(13)	over	(10)	over	(14)	over	15	26	(11)	over
FURNISHINGS (INCL. CROCKERY & LINEN)	18	5	under	(1)	over	4	under	14	15	(1)	over
MATERIALS	11	(2)	over	(3)	over	(2)	over	8	11	(3)	over
WILDLIFE AND FLORA	0	(1)	over	0		0		0	0	0	
MATERIALS, APPARATUS AND EQUIPMENT	0	(12)	over	(15)	over	(16)	over	0	17	(17)	over
LIBRARY/RESOURCE CENTRE MATERIALS	0	0		0		0		0	0	0	
AUDIO VISUAL	0	0		0		0		0	0	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	0	(1)	over	(3)	over	(3)	over	0	3	(3)	over
TV LICENCES - EDUCATION	0	0		0		0		0	0	0	
FOODSTUFFS - GENERAL	0	0		0		0		0	0	0	
PROVISIONS - GENERAL	206	10	under	(22)	over	(65)	over	159	209	(50)	over
FOOD PURCHASES WITHIN CONTRACT SERVICE	536	(2)	over	(5)	over	(1)	over	428	435	(7)	over
BEVERAGES	63	4	under	7	under	11	under	47	39	8	under
SCHOOL MILK	38	0		1	under	0		30	30	0	
NURSERY FRUIT/VEG	0	0		0		0		0	0	0	
PROTECTIVE CLOTHING & UNIFORMS	701	(18)	over	(39)	over	(31)	over	592	616	(24)	over
LAUNDRY COSTS	6	0		(1)	over	(4)	over	4	8	(4)	over
OTHER SUPPLIES AND SERVICES	51	5	under	(5)	over	(1)	over	39	38	1	under
HEALTH AND SAFETY	0	0		0		0		0	0	0	
CATERING - CONTRACT	413	32	under	22	under	33	under	386	352	34	under
CATERING - OUTWITH CONTRACT	64	15	under	7	under	8	under	29	18	11	under
CATERING - EXTERNAL	0	0		0		0		0	0	0	
ARTIST FEES / PERFORMING ARTS / ENTERTAINMENT	0	0		0		0		0	0	0	
MAJOR SUPPLY OF ELECTRICAL POWER	0	0		0		0		0	0	0	
OUTSOURCED MAIL	0	0		0		0		0	0	0	
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
BULK BUYING DISCOUNT	0	0		2	under	2	under	0	(2)	2	under
I- PROCUREMENT ERRORS	0	0		0		0		0	0	0	
SUPPLIES AND SERVICES	5,873	(129)	over	(370)	over	(242)	over	3,970	4,187	(217)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

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TRANSPORT AND PLANT											
PURCHASE OF VEHICLES	0	0		0		0		0	0	0	
PURCHASE OF PLANT	0	0		0		0		0	0	0	
FLEET SERVICES - DRIVERS	0	0		0		0		0	0	0	
FLEET SERVICES - FUEL	0	(1)	over	(18)	over	(1)	over	0	1	(1)	over
FLEET SERVICES - VEHICLE HIRE	0	0		0		0		0	0	0	
POOL CAR CHARGES-RENTAL	128	(3)	over	(11)	over	(17)	over	109	144	(35)	over
POOL CAR CHARGES-FUEL	42	8	under	8	under	25	under	35	6	29	under
POOL CAR CHARGES-ADDITIONAL COSTS	7	4	under	4	under	4	under	6	1	5	under
OTHER TRANSPORT COSTS	792	(18)	over	(64)	over	(162)	over	361	515	(154)	over
INSURANCE	24	0		3	under	3	under	24	21	3	under
LICENCES	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	73	(5)	over	(126)	over	(80)	over	62	155	(93)	over
FLEET SERVICE CHARGES - UNSCHEDULED LABOUR	0	0		0		0		0	0	0	
FLEET SERVICE CHARGES - ASSET MODIFICATIONS	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - LEASING	530	(11)	over	(10)	over	(16)	over	367	380	(13)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	24	8	under	7	under	13	under	20	8	12	under
FLEET SERVICE CHARGES - CONTRACT HIRE	4	(1)	over	(6)	over	(11)	over	3	18	(15)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	29	7	under	(12)	over	(11)	over	27	44	(17)	over
FLEET SERVICE CHARGES - FUEL	357	60	under	30	under	43	under	302	292	10	under
FLEET SERVICE CHARGES - DRIVERS	2,665	165	under	65	under	45	under	2,665	2,620	45	under
HIRE OF EXTERNAL VEHICLES	7	3	under	4	under	5	under	5	0	5	under
HIRE OF EXTERNAL PLANT	0	(2)	over	0		0		0	0	0	
HIRE OF SKIPS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
EXTERNAL TRANSPORT CONTRACT	0	0		0		0		0	0	0	
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	0	0		0		0		0	0	0	
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	0	0		0		0		0	0	0	
PUPIL TRANSPORT - OTHER	10	0		0		(1)	over	8	9	(1)	over
TRANSPORT AND PLANT	4,692	211	under	(130)	over	(165)	over	3,994	4,218	(224)	over
ADMINISTRATION											
PRINTING AND STATIONERY	101	(7)	over	(8)	over	(5)	over	79	78	1	under
TELEPHONES	210	7	under	0		0		178	171	7	under
MOBILE PHONES	613	100	under	(17)	over	(12)	over	211	227	(16)	over
ADVERTISING - RECRUITMENT	4	0		0		0		0	0	0	
ADVERTISING - OTHER	12	3	under	5	under	7	under	10	2	8	under
POSTAGES/COURIERS	54	2	under	5	under	(4)	over	45	47	(2)	over
SMS MESSAGING	0	0		0		0		0	0	0	
MEMBERSHIP FEES/SUBSCRIPTIONS	43	2	under	(1)	over	(4)	over	36	36	0	
INSURANCE	27	0		0		0		27	27	0	
MEDICAL COSTS	26	(22)	over	(25)	over	(28)	over	21	51	(30)	over
LEGAL EXPENSES	297	(18)	over	(65)	over	(73)	over	232	289	(57)	over
PETTY OUTLAYS	0	0		0		0		0	0	0	
HOSPITALITY / CIVIC RECOGNITION	7	(6)	over	(5)	over	(5)	over	5	10	(5)	over
SECURITY UPLIFT FEES	0	0		0		0		0	0	0	
OTHER ADMIN COSTS	86	(1)	over	9	under	3	under	36	27	9	under
CONFERENCES - OFFICIALS (incl associated costs)	4	1	under	2	under	2	under	3	1	2	under
TRAINING	40	(6)	over	(7)	over	(7)	over	13	20	(7)	over
INTERNAL SUPPORT SERVICES ALLOCATION	410	0		0		0		0	0	0	
ADMINISTRATION	1,934	55	under	(107)	over	(126)	over	896	986	(90)	over

South Lanarkshire Council

Social Work Resources - Total

Expenditure / Income Variance Trends 2023/2024

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PAYMENT TO OTHER BODIES											
BUSINESS LOANS	0	0		0		0		0	0	0	
JOINT COMMITTEES - GENERAL	0	0		0		0		0	0	0	
OTHER COMMITTEES OF THE AUTHORITY	15	0		0		0		15	15	0	
OTHER LOCAL AUTHORITIES	25	1	under	2	under	0		25	29	(4)	over
GRANTS TO VOLUNTARY ORGANISATIONS	23	0		0		0		23	17	6	under
PAYMENTS TO VOLUNTARY ORGANISATIONS	2,860	631	under	63	under	193	under	2,367	2,229	138	under
PAYMENTS TO OTHER BODIES	2,703	(29)	over	159	under	173	under	1,969	1,832	137	under
PAYMENTS TO HEALTH BOARD	1,459	38	under	42	under	42	under	147	105	42	under
INDEPENDENT SCHOOL PLACES	0	0		0		0		0	0	0	
PRIVATE INDIVIDUALS - GENERAL	1,144	74	under	124	under	90	under	879	756	123	under
SOCIAL WORK - FOSTER PARENTS	6,782	(148)	over	(197)	over	(258)	over	5,565	5,877	(312)	over
SOCIAL WORK - FOSTER PARENTS DISCRETIONARY PAYMENTS	94	(1)	over	1	under	0		72	70	2	under
SOCIAL WORK - ADOPTION ALLOWANCES	775	0		(35)	over	(44)	over	765	817	(52)	over
DIRECT PAYMENTS	10,048	(7)	over	(5)	over	(197)	over	8,474	8,676	(202)	over
PAYMENT TO OTHER BODIES	25,928	559	under	154	under	(1)	over	20,301	20,423	(122)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO TRADING SERVICES CONTRACTOR	0	(2)	over	(2)	over	0		0	0	0	
PAYMENT TO LOCAL AUTHORITY CONTRACTOR	0	0		0		0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DEFAULT	1,510	409	under	184	under	186	under	1,249	927	322	under
PAYMENT TO PRIVATE CONTRACTOR - LONG TERM CARE	67,527	1,402	under	(837)	over	(364)	over	56,013	56,749	(736)	over
PAYMENT TO PRIVATE CONTRACTOR - CET ALLOCATION - HOME CARE	31,919	(27)	over	0		(955)	over	21,528	22,465	(937)	over
PAYMENT TO PRIVATE CONTRACTOR - RESPITE	2,665	125	under	145	under	142	under	1,756	1,620	136	under
PAYMENT TO PRIVATE CONTRACTOR - SUPPORTING PEOPLE COSTS	0	0		0		0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - REHAB	0	0		0		0		0	0	0	
PAYMENT TO PRIVATE CONTRACTOR - DAY CARE	1,082	1	under	7	under	(3)	over	186	307	(121)	over
PAYMENT TO PRIVATE CONTRACTOR - HOME SUPPORT	22,434	18	under	178	under	302	under	15,611	15,306	305	under
PAYMENT TO PRIVATE CONTRACTOR - FREE PERSONAL NURSING CARE	8,577	5	under	0		7	under	6,741	6,741	0	
PAYMENT TO PRIVATE CONTRACTOR - RESPITE AWAIT LONG TERM CARE	0	(132)	over	(169)	over	(180)	over	0	189	(189)	over
PAYMENT TO PRIVATE CONTRACTOR - DAY RELATED ACTIVITIES INCL RESIDENTIAL	3,775	(6)	over	(6)	over	(56)	over	1,801	1,806	(5)	over
PAYMENT TO INTERNAL CONSULTANTS	0	0		0		0		0	3	(3)	over
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	110	2	under	3	under	(14)	over	90	88	2	under
SLC MANAGED	0	(9)	over	(15)	over	0		0	1	(1)	over
PAYMENT TO CONTRACTORS	139,599	1,786	under	(512)	over	(935)	over	104,975	106,202	(1,227)	over
TRANSFER PAYMENTS											
WORK EXPERIENCE	0	0		0		0		0	0	0	
DIRECT ASSISTANCE TO PERSONS	4,493	(35)	over	(83)	over	(85)	over	3,879	3,978	(99)	over
SECTION PAYMENTS	83	(4)	over	(17)	over	(17)	over	52	62	(10)	over
TRANSFER PAYMENTS	4,576	(39)	over	(100)	over	(102)	over	3,931	4,040	(109)	over

South Lanarkshire Council

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FINANCING CHARGES											
DEPRECIATION-CAP CHARGES	0	0		0		0		0	0	0	
REVALUATION LOSS	0	0		0		0		0	0	0	
LEASING CHARGES - FINANCE	1	0		1	under	1	under	1	0	1	under
LEASING CHARGES - OPERATIONAL	0	0		(1)	over	(1)	over	0	1	(1)	over
I.T. EQUIPMENT LEASING-CONTRACT	401	0		(4)	over	(3)	over	31	30	1	under
FINANCING CHARGES	402	0		(4)	over	(3)	over	32	31	1	under
TOTAL EXPENDITURE	307,830	(218)	over	(567)	over	(507)	over	237,914	238,639	(725)	over
INCOME											
NON RELEVANT GOVERNMENT GRANT	(7,744)	22	over rec	36	over rec	14	over rec	(5,433)	(5,485)	52	over rec
RESOURCE TRANSFER INCOME FROM THE HEALTH BOARD	(25,085)	(6)	under rec	1	over rec	0		(18,814)	(18,822)	8	over rec
CONTRIBUTIONS FROM OTHER BODIES	(620)	149	over rec	248	over rec	215	over rec	(534)	(760)	226	over rec
SALES - SALE OF MEALS	(14)	(2)	under rec	(1)	under rec	(1)	under rec	(11)	(11)	0	
FEES AND CHARGES - GENERAL	(5,920)	22	over rec	306	over rec	217	over rec	(5,299)	(5,670)	371	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(656)	24	over rec	(7)	under rec	23	over rec	(162)	(182)	20	over rec
CHARGES TO HEALTH BOARDS	(27,571)	10	over rec	63	over rec	62	over rec	(27,117)	(27,192)	75	over rec
FEES AND CHARGES - OTHER BODIES	(18)	0		0		0		(18)	(18)	0	
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(218)	(5)	under rec	(6)	under rec	(37)	under rec	(38)	0	(38)	under rec
RENTAL INCOME	(27)	0		38	over rec	0		(20)	(20)	0	
SCHOOL LETS	0	0		0		0		0	0	0	
OTHER INCOME	(235)	4	over rec	(20)	under rec	14	over rec	(83)	(94)	11	over rec
REALLOCATION OF SUPPORT COSTS	(400)	0		0		0		0	0	0	
INCOME	(68,508)	218	over rec	658	over rec	507	over rec	(57,529)	(58,254)	725	over rec
NET EXPENDITURE	239,322	0		91	under	0		180,385	180,385	0	

